REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF HOMA BAY

FOR THE YEAR ENDED 30 JUNE, 2023

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COUNTY EXECUTIVE OF HOMABAY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

a) *Acronyms*

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

2. ENTITY INFORMATION AND MANAGEMENT

Background information

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

Key Management

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

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

Fiduciary Management

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

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

Fiduciary Oversight Arrangements

Audit and finance committee activities

- Strengthening systems and Internal Controls

County Assembly Committee Activities

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

Entity Headquarters

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

Entity Contacts

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

a) Entity Bankers

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

City Square 00200
Nairobi, Kenya

2. Co-operative Bank
Co-operative House
Moi Avenue,
P.O Box 30084-00100
Nairobi, Kenya

3. Equity Bank Kenya Ltd
P.O Box 75104-00200,
Equity Centre,
Nairobi Kenya

4. Kenya Commercial Bank Ltd
Kencom House,
Moi Avenue,
P.O Box 48400-00100
Nairobi, Kenya.

b) Independent Auditors

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

c) Principal Legal Adviser

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

2. The County Attorney
P.O BOX 469
40300 HOMA BAY

3. Governance Statement

Homa Bay County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and 5 number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

a) Indicate the membership of the cabinet/County Executive Governance Structures *(entity to tabulate and include photos of the Governor, Deputy Governor, the CECMs and County Secretary).*

b) Brief discussions of how the County deals with its stakeholders especially on matters that require public participation, whether there are policies on communication, stakeholder engagement and whistle blowing.

c) Safeguards against unethical conduct and corruption.

d) Indicate your engagement with the County Assembly through its committees and the Senate including number of bills sponsored by the executive and any other matters presented for deliberations.

e) Risk management

- Are there effective arrangements for risk management and internal control?
- Are there formal processes to identify and assess risks?
- Are there formal processed to analyse risks as a basis for how they should be managed?
- Are there formal processes to assess changes in the internal and external environments which could give rise to risks?
- Are risks identified and analysed in the period and how they were managed?

f) Brief descriptions of appointment operation and membership of the audit committee and its charter.

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

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

It is my pleasure to present the County Government of Homa Bay-County Executive Financial Statements for the Financial Year ended 30th June 2023. The Financial Statements present the Financial Performance of the County Government over the Financial Year (FY) 2022-23.

Section 164 of the Public Finance Management Act, 2012 and Regulation 101 (4) of the Public Finance Management (County Government) Regulation, 2015 stipulate that the Accounting Officer of the County Government Entity shall prepare the Financial Statements in a format that conforms with the relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board, not later than three (3) months after the end of the Financial Year and submit them to the Auditor General, the Controller of Budget and the National Treasury.

The Financial Statements have been prepared pursuant to the provisions of the Public Finance Management Act (PFMA), 2012 and present a true and fair view of the state of operations of the County Government of Homa Bay during the Financial Year ended 30th June 2023.

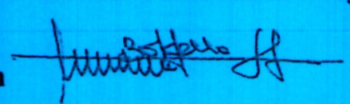
I. Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Homa Bay County included business permits, land rates, business plan approval, advertising fees, cesses, and various other administrative charges.

II. Own Source Revenue

The County has efficiently and effectively undertaken revenue enhancement measures through automation of Revenue Management and Administration to ensure compliance and transparency. The County has adopted the Cashless Revenue Collection Systems whereby Parking Charges, Market Fees and Cattle Auction and Single Business Permit (SBP) are fully cashless. The operationalization of the County Revenue Board and Administration particularly the engagement of Revenue Clerks will contribute significantly to the County's total Own Source Revenue for increased coverage and quality service delivery.

Sign 

CEC-M Finance, Economic Planning and Service Delivery

County Government of Homa Bay

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

a. COMPLETED PROJECTS

1. Construction of Homa Bay County Modern Stadium

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

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



Image 1: Ariel Front view of the Raila Odinga Homa Bay Stadium

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

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



Fig 1: Homa Bay County Referral Outpatient Wing

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

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

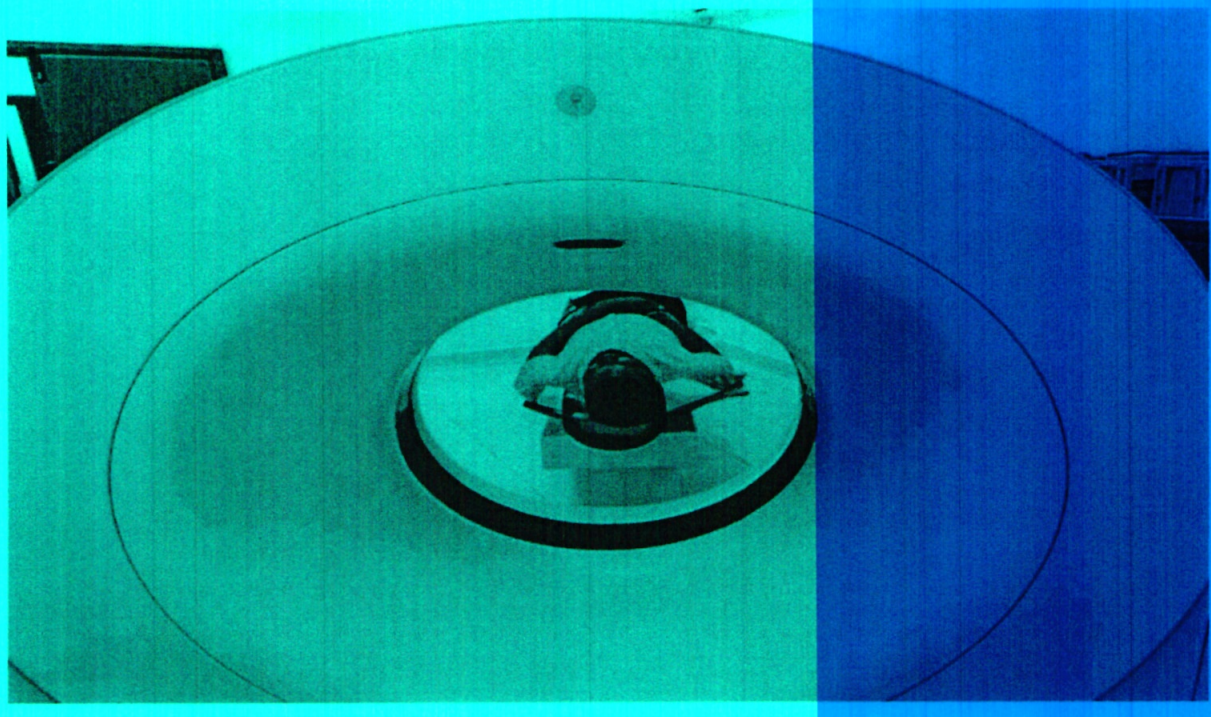


Fig 2: CT Scan at Homa Bay Teaching and Referral Hospital

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

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



Figure 2: Nursing Station at the refurbished HBCTRH Maternity Unit

5. Rachuonyo East Sub-County Hospital

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

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



Figure 4: H.E. Hon. Gladys Wanga at the official opening of the Rachuonyo East Sub-County Hospital Building

6. Completion of the Rachuonyo South Out Patient Department

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



Fig 5: Outpatient wing at Rachuonyo South Hospital

7. Ndhiwa Maternity Wing

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

8. Kigoto Maize Milling Plant

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

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





Figure 1: Official opening of the Kigoto Maize Milling Plant



b. ONGOING KEY PROJECTS

Construction of Homa Bay County Level 5 Referral Hospital

Following the construction and commissioning of the Homa Bay County Outpatient Wing at the Referral Hospital, the government demolished the former OPD unit to give room for the construction of a modern level 5 hospital.



6. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

The County Objectives as outlined in the second CIDP include;

i. To enhance food security for sustained growth and employment
ii. To implement reforms that will facilitate business and employment growth;
iii. To enhance food security for sustained growth and employment;
iv. To support value addition for employment creation;
v. To empower the youth and women for employment creation;
vi. To develop youth sports, culture, heritage and talents;
vii. To modernize transport and logistics;
viii. To improve access to adequate, affordable and reliable energy supply;
ix. To expand road networks to facilitate agricultural transformation;
x. To make water accessible to households and farmers;
xi. To build a healthier county, provide quality and relevant education for all citizens;
xii. To scale up social protection and further entrench devolution for better service delivery at all levels of the county government.

Introduction

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

Strategic development objectives Adopted from Homa Bay County CIDP 2018-2022

The County's 2018-2022 CIDP has identified eleven key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

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 2nd County's 2018-2022 CIDP are to:

1. Expand investments in physical infrastructure to improve access to public transport, energy, water, sanitation and housing;
2. Fast-Track investment in manufacturing and value addition sector
3. Improve provision of health care with emphasis on universal healthcare coverage, reduction of mortality rates, broadening prevention, treatment and combating HIV/AIDS, malaria, tuberculosis and other communicable and non-communicable diseases.

4. Enhance agricultural production and productivity, food security and value addition;
5. Enhance early childhood and vocational skills development and access to quality education and training in the county;
6. Promote the development of sports, tourism and the blue economy within the County
7. Invest in science, innovation and technology particularly in areas of data generation and management; clean energy, nutrition and dietetics, artificial intelligence, computerized medicine, on-line education and virtual and augmented reality;
8. Improve climate change preparedness, adaptation and resilience;
9. Strengthen public finance management systems and implement procedures for enhanced access, efficiency and stability in the finance sector;
10. Support good governance and establish structures that enhance transparency, accountability and other national values and principles as outlined in the constitution; and
11. Undertake all the necessary additional measures to improve the entrepreneurial culture of local populations as well as growth and competitiveness of local businesses.

Progress on attainment of Strategic development objectives Adopted from Homa Bay County CIDP 2018-2022

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. Below we provide the progress on attaining the stated objectives.

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To develop and maintain safe roads and public transport across the entire county	Increased efficient transportation of people, goods and services	% of motorable and passable roads within the city	In FY 2022/23, the department of Public Works, Roads and Transport was able to maintain 724Kms of County roads, rehabilitated 500Kms of roads, constructed 7 bridges across the County, constructed 3 footbridges, maintained 5 machinery and 3 lorries in serviceable conditions and opened and gravelled 250Kms of new roads within the County.

Energy and Mining	To enhance access to affordable and reliable energy supply	Increased access to stable and reliable power supply	Number of markets and public institutions connected to power	During the financial year 2022/23, the department of Energy and Mining was able to supply, install and commission 140 solar market lights, develop the renewable energy policy document, prepare the engineering and architectural designs for the energy information centre, supply and deliver furniture for the energy centre.
	To explore and exploit existing mineral resources in the County	Improved exploration and exploitation of mineral resources in the county	Number mineral resource policy documents formulated	
Education and ICT	To provide quality EYE education to every child and enhance access to polytechnic/vocational education/training	Increase access, quality of Early Years Education and improved access to vocational training	Number of EYE and VTC centres constructed across the entire county	The department achieved the following during the 2022/23 financial year; Disbursement of bursary worth 50M to 22,110 orphans and vulnerable students Construction to completion of 13 ECDE classrooms, 22 classrooms are ongoing Completion of 1 VTC workshop at Ojijo Teko; Construction of 4-door latrines at Sero and St Paul Mboya VTCs; Equipping 10 VTCs with tools and learning equipment; Renovation of 6 VTCs at a cost of 1.5M for each Collaboration with partners for capacity
	To improve internet connectivity and integrate ICT into operations of all county sectors and learning institutions	Improved internet and intra-net connectivity and integration of ICT into operations of all county sectors and learning institutions	% of uptime on all county sectors and learning institutions	

				building, WASH programs for learning institutions and to acquire learning materials and equipment
Lands, Housing, Urban Development and Physical Planning	To provide a spatial framework that would guide, develop, administer and manage land and its activities within the County	Improved spatial planning within the county towns and urban centres	% completion of the spatial planning framework	The department was able to notify the public on the preparation of the County Spatial Plan (CSP), established 1 GIS lab, procured 8 number of satellite imageries (base maps), survey and demarcation of 12 markets within the County
	To improve suitable, conducive and affordable housing conditions in the County	Improved provision of affordable housing to all county residents	Number of households benefiting from the affordable housing scheme	80% works completed on the ABTC centre in Ndhiwa with only the ablution block, gate house and block shade remaining, 5 urban boundaries delineated awaiting approval, 13 slums areas documented for consideration under KISIP II programme.
Homa Bay Municipal Board	To promote effective development, management and maintenance of all municipal facilities	Improved provision of service delivery to all county residents	% of planned works completed	The department was able to achieve the following during the 2022/23 financial year; Construction works at the Homa Bay Municipal market completed up to 100% 8 roads within the municipality have been maintained/improved.

Health Services	To provide essential medical services at sub-county hospitals and county referral facility	Increased access to essential medical services cost-effectively within health facilities	% increase of access to specialised diagnostic services	In the financial year 2021/22, the department of health managed to complete the construction of 6 modern maternity wards at Miniembo, Koliech, Nyaoga, Ringa, Nyandiwa and Nyadenda; renovation of 9 wards facilities at Ndiru, Nyambare, Nyarut, Nyangajo, Adiedo, Kadienge, Kosele, Sino and Omiro, construction of 10 new facilities at Ngolo, Oyombe, Adita, Abundu, Dudu, Got Agulu, Nyadiwa, Osiepe, Mbita Kalango and Goyo, acquisition of 2 fully-equipped ambulances at County referral and Oyugis sub county hospital, construction of 7 staff houses at Mkende, Ojunge, Randung, Nyawawa, Kichawa, Oriwo and Wiga health facilities, renovation of 2 staff houses at Nyamasi and Nyambare health facilities), completion of 9 health facilities at Miriu level 4, Imbo, Ngeta, Osure, Nduru, Wandiji, Kuge, Koduogo and Msare and construction of health administration block

				and drug store at 75 % in Homa Bay.
Agriculture, Livestock, Fisheries and Food Security	To increase agricultural productivity and output	Enhanced food security and improved livelihoods for county residents	Number of farmers supplied with farm inputs	The sector was able to achieve the following in the FY leading to 30 June 2023; A total of 78.5 acres of farm were ploughed using county tractors and Kshs.128, 875 revenue was collected, 7 Plant clinics were established and launched through joint support from Self Help Africa and the department in Mbita, Sindo, Rodi Kopany, Nyangweso, Ndhiwa, Oyugis and Kendu Bay, Conducted training to groups and individual farmers in chicken husbandry. The training was conducted for 4 groups per sub county hence 32 groups, 40 animal health assistants and farmers were trained on poultry disease control especially vaccination, Vaccination of goats and sheep against PPR disease was conducted in Suba North, Suba South and Ndhiwa sub-counties covering
	To maximize contribution of fisheries to poverty reduction, food security and creation of wealth		Number of farmers onboarded under capture fisheries farming	
	To ensure food security in the county		% completion of works on post harvesting facility	
	To increase livestock productivity and output		Number of dairy farmers receiving extension services	

				about 7000 of these animals. The activity targeted the areas around Ruma National Park as a focal point of the disease, In the third quarter 534 heads of cattle were sprayed with insecticides to control tsetse fly and subsequently trypanosomiasis, Developed a bill of quantities for the construction of Oyugis slaughter house, Procurement and distribution of 8000 fingerlings to eight (8) farmers across the eight sub counties, Procurement and distribution of 229 bags of fish feeds to fish farmers across the eight sub counties, 40 fish farmers supplied with pond liners provided by the ABDP, BMU elections was conducted and training on responsible fisheries and governance skills done to them, Conducted 100 lake patrols in conjunction with the BMUs, Construction of produce post-harvest handling facility in

				Kigoto, Suba South which is currently at about 90% complete (warehouse has been plastered awaiting flooring, fixing of doors and painting)
Trade, Industrialization, Co-operatives and Enterprise Development Services	To improve the business environment, promote growth of entrepreneurs and improvement in governance, marketing and investment within the Co-operative	Improved trading and market access in the County	Number of markets improved and new Co-operatives registered or strengthened	The department was able to construct 25 toilets in various markets within the County (63%).
	To stimulate industrial development through value addition, industrial research, technology and innovation and create enabling environment for investment	Improved County economy and wealth creation	% of works completed in select value addition plants	In the FY 2022/23, the department managed to achieve 70% of works both on the ongoing maize processing plant as well as the livestock feeds factory in Arujo.
Tourism, Gender, Sports, Youth, and Cultural Services	To map, preserve, develop, brand and promote niche products in tourism and local heritage, arts and cultural assets	Improved influx of both local and international tourists and developed tourism and cultural product for enhanced revenue earnings and economic empowerment of local community stakeholders	% increase in number of tourist, both local and international visiting tourist attraction sites within the county	In the FY years leading to 30 June 2023, the department successfully managed to hold the Miss Tourism County festival. The department also managed to develop a Youth policy document, The department has also developed and presented to the County Executive Committee the Gender Based Violence (GBV) Policy.
	To identify, nurture and promote sports	Identified, nurtured and	% works completed on	75% completion of the ongoing works on

	talents for prospective earnings from sports	promoted sports talents for prospective earnings from sports	sports facilities across the county	the Homa Bay County Stadium.
Water, Environment and Natural Resources	To promote, conserve and protect the environment in a sustainable manner	Natural resources and the environment are sustainably managed for improved quality of life	% improvement in environmental safety and health of the citizens	The department achieved the following during the recent financial years; cleaned 6 market centres, purchased 1 waste truck, established 1 out of 120 tree nurseries planned within Homa-Bay Sub County and distributed seedlings to a total of 15 schools.
	To increase access to safe and sustainable water from 40% to 60% of the people of Homa Bay County by 2024	Sufficient water and sanitation for improved health and safety of the county population	Number of households accessing safe and clean water and sanitation services	Rehabilitated 12 urban water supply systems; drilled and equipped 43 boreholes across the entire County; 6 number of springs protected; 10 roof catchment tanks installed and 1 water pan desilted.

7. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The County Government of Homa Bay exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on eight (8) pillars: Trans-formative Governance, Food Security, Affordable and Quality Healthcare, Industrialization and Employment Creation, Provision of Clean Portable Water, Infrastructural Growth and Development, Exploitation of our Natural Resource and growth of the Tourism Potential, Provision of Quality Early Childhood Education, Technical and Vocational Training.

1. **Transformative Governance**
   The County Government of Homa Bay through its leadership team led by H.E. Cyprian Awiti, continues to pursue transformative leadership and governance that is accountable to the people and results oriented. This mantra is cascaded even to the lower cadres of employment and instilled at all levels

2. **Food Security**
   Food security is a critical strategic objective of the County through the Agricultural sector and a lot of effort has been put in place to achieve this, even though the set targets have not been met yet. Provision of inputs to farmers and the establishment of post-harvest facilities are among some of the key initiatives aimed at achieving this objective.

3. **Affordable and Quality Healthcare**
   Affordable quality healthcare is a strategic objective in line with the Universal Health coverage agenda of His Excellency the President. The County government and embarked on a mission of increasing physical access to health facilities by constructing more facilities across all wards as well as ensuring all health facilities are equipped with medical supplies and healthcare workers.

4. **Industrialization and Employment Creation**
   Through its manufacturing agenda, the County government continues to allocate more resources towards value addition. Currently, the County government is on track to completing the Kigoto Maize Handling plant, the Animal Feeds Plant and the Cassava Processing Plant all with the aim of adding value to farm produces and creating jobs in the process. Additionally, the County Government rolled out the Ajira Program (Trade Fund) through the department of Trade and Investments, which is aimed at enhancing the entrepreneurial capacity of citizens.

5. **Provision of Clean Portable Water**
   The County Government though the department of Water, Environment and Natural resources continues to ensure both rural and urban supply of clean and safe water and sanitation services to all residents. This is targeting increasing the capacity of urban water suppliers such as HOMAWASCO to meet the growing demand for urban water usage to both residential, commercial and learning institutions within the County. Similarly, rehabilitation of water pans, sinking of boreholes and preservation of natural springs are also the other strategies put on place to achieve this pillar.

6. **Infrastructural Growth and Development**
   The County Government of Homa Bay recognizes the need to enhance accessibility for ease of movement of goods and services, and in doing this has continued to allocate more resources towards infrastructure development including opening up of new roads, grading and gravelling of existing roads within the Wards and bituminization of select County roads. Additional resources have been set aside for development of roads with the Wards and this is expected to expand the road network in the medium term.

7. **Exploitation of our Natural Resource and growth of the Tourism Potential**
   Natural resource endowments offer substantial local revenue to the overall resource envelop for the County. The County Government has therefore earmarked such natural resources and tourist attraction sites and positioned them for sustainable exploitation and use. Tourist attraction sites such as the Tom Mboya Mausoleum and Lake Simbi Nyaima have been branded and fenced to attract both local and international tourists.

8. **Provision of Quality Early Childhood Education, Technical and Vocational Training**
   Early Years Education as well as Technical and Vocational training continues to be a key pillar of development for the County. The County has allocated resources towards construction of EYE classrooms and centres in all wards, recruitment of more EYE teachers to meet the approved teacher-learner ratio and capacity building of teachers. Similarly, more resources through the support of the National Government has been channelled towards development of Vocational Training Centres across the County especially for infrastructure improvement and provision of learning materials and equipment

8. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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

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

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC Member for Finance on _____ 2023.

HOMA BAY COUNTY GOVERNMENT
M.C.E.C.
10-07-2024
DEPARTMENT OF FINANCE & ECONOMIC PLANNING
P.O. BOX 469-40300, HOMA BAY

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

REPUBLIC OF KENYA

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

OAG

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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, 2023

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for the intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Homa Bay set out on pages 1 to 80 which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statements of appropriation - recurrent and development combined for the year

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Homa Bay as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in Transfers from the County Revenue Fund

The statement of receipts and payments reflects transfers from CRF amounting to Kshs.8,294,677,144 and as disclosed in Note 1 to the financial statements. However, the County Revenue Fund financial statement reflects transfers to the County Executive of Kshs.7,870,981,661 and other transfers of Kshs.419,462,108 all totalling to Kshs.8,290,443,765 resulting to an unexplained variance of Kshs.4,233,375.

In the circumstances, the accuracy and completeness of transfers from CRF amount of Kshs.8,294,677,144 could not be confirmed.

2. Anomalies in Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents balance Kshs.279,835,309 as disclosed in Note 13 to the financial statements. However, review of the supporting documents revealed the following anomalies: -

2.1. Variances in Road Maintenance Levy Fund Bank Account

As disclosed in Note 13 to the financial statements, the balance includes bank balance of Kshs.83,136 under Roads Maintenance Levy Fund held at CBK. However, reconciliation of cash movement in the account reflects an unreconciled cash variance of Kshs.22,706,975 as analyzed below:

	Amount (Kshs.)
Opening Balance	22,790,111
Receipts in the Year	0
Payment Reported	0
Expected Bank Balance	22,790,111
Reported Bank Balance	83,136
Unexplained Variance	**(22,706,975)**

The expended amounts were not in the appropriation for the year as there were no receipts recognized in the statement of receipts and payments.

2.2 Unexplained Variance in Bank Balance Under Kenya Urban Support Programme

The cash and cash equivalent balance of Kshs.279,835,309 includes a bank balance of Kshs.4,551 under Kenya Urban Support Project UIG bank Account held at KCB Bank. However, a reconciliation of the cash movement for the project reflects a unexplained variance of Kshs.2,344,466 as detailed below:-

	Amount (Kshs.)
Opening Balance	206,169
Receipts in the Year	0
Transfer as Grants	(2,541,533)
Expected Bank Balance	(2,335,364)
Recorded Balance	4,551
Unexplained Variance	(2,339,915)

2.3 Unsupported Bank Balances

The cash and cash equivalent balance of Kshs.279,835,309 includes various bank accounts whose bank balance were not reconciled to the balances as per bank certificates. Further, the reconciliations for these bank accounts could not be verified. The recurrent bank account had unpresented cheques payment to various hospitals and which could not be traced to the respective institutions because they had not prepared financial statements for the financial year 2022/2023. In addition, the hospitals had received funds that had not been reported under transfers to other Government entities, as shown below;

	Name of Hospital	Unpresented Cheques Amount (Kshs.)	Total Amounts Transferred During the Year (Kshs.)
1	Saba Sindo District Hospital	5,000,000	12,800,000
2	Rachuonyo District Hospital	10,395,969	20,761,337
3	Tom Mboya Memorial	7,689,117	7,689,117
4	Homa Bay District Hospital	11,600,000	19,400,000
5	Rangwe District Hospital	1,100,000	9,471,953
6	Makongeni Health Centre	2,148,640	2,148,640
7	Ogongo Sub District Hospital	2,906,000	2,906,000
8	Ober Health Centre	2,390,650	2,390,650
9	Kendu Bay Sub District Hospital	7,657,000	7,657,000
10	Mbita Sub District Hospital	4,772,150	4,772,150

The amounts have not been reported as transfers to other Government entities but were expensed at the point of transfers as use of goods and services before accountability by the respective institutions.

In addition, the Climate Change Fund account reflects an amount of Kshs.6,713,618 which is net of two unpresented cheques of Kshs.429,400 and Kshs.6,442,200 transferred to the Department of Environment which differed with a balance of Kshs.707,352 and the two unbanked receipts are not reflected in the account. Further, the reconciliation statement reflects receipts in cashbook not in bank account amounting to Kshs.5,000,000 from the recurrent bank account but the same has not been captured in the recurrent account reconciliation.

The primary healthcare account reflects a balance of Kshs.7,012,116. However, the bank reconciliation statement contains unpresented cheques to various dispensaries and health centres II amounting to Kshs.9,199,700 which were not included in the bank balances of the respective health facilities as evidenced on Note 13. The Management subsequently processed an adjustment to recognize the receipts in the health facilities but the credit entry of the adjustment was not explained.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs.279,835,309 could not be confirmed.

3. Unsupported Adjustments to Other Grants and Transfers

The statement of receipts and payments reflects an amount of Kshs.282,717,338 in respect of other grants and transfers and as disclosed in Note 11 to the financial statements. The Management submitted the financial statements on 30 September, 2023 then revised, and submitted the final set of 2 February, 2024. However, the movement on other grants and transfer from the initial the value of Kshs.414,272,635 to the final balance of Kshs.282,717,338 was not supported. by fully explained and supported.

Description	Amount Per Initial Financial Statement (Kshs.)	Amount Per Final Financial Statement (Kshs.)	Unexplained Adjustments (Kshs.)
Other Grants and Transfers (NARIGP)	272,077,233	195,440,721	76,636,512
Primary Healthcare Support Programme	14,217,750	9,199,700	5,018,050
Universal Healthcare Project	4,233,375	31,960,268	(27,726,893)
Kenya Urban Support Programme	2,546,084	2,541,533	4551
Kenya Devolution Support Programme	100,932	100,932	-
Agricultural Sector Development Support Programme II	46,436,219	35,350,651	11,085,568
DANIDA	7,468,313	7,468,313	-
National Agriculture Value Chain	67,192,729	655,220	66,537,509
Total	**414,272,635**	**282,717,338**	

In addition, under capital grants and payments, the payments under FLOCA programme were adjusted from an amount of Kshs.16,000,000 to Kshs.9,286,382 but the journal voucher supporting the movement was not supported.

Under the circumstances, the accuracy and completeness of other grants and transfers of Kshs.282,717,338 and capital grants and payments of Kshs.14,858,570 could not be confirmed.

4. Unrecorded Transfers to Government Entities

The statement of receipts and payments reflects Nil balance in respect of other transfers to Government Entities-County Assembly. However, the Homa Bay Municipality financial statements reflects receipts in cash and in kind from the County Executive amounting to Kshs.22,281,737 all which are not disclosed in the County Executive financial statements. Even though the Management indicated that the amounts have been expensed under use of goods and services, this accounting treatment will result to double counting of the expenditure as the same is reported under the Municipality.

In the circumstances, the accuracy of the statement of receipts and payments as at 30 June, 2023 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 Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.8,881,236,084 and Kshs.8,294,677,144 respectively, resulting to under-funding of Kshs.586,558,940 of the budget. Similarly, the County Executive spent an amount of Kshs.8,032,575,191 against budgeted expenditure of Kshs.8,881,236,084 resulting to under-expenditure of Kshs.848,660,873 or 10% of the budget.

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

2. Pending Accounts Payable

Annex 3 of pending accounts payable to the financial statements reflects pending bills balance of Kshs.955,548,525 During the year under review, the total pending bills was Kshs.1,390,012,047, out of which, Management settled an amount of Kshs.494,463,522, leaving a balance of Kshs.955,548,525. This is contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the accounting

officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

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

4. Outstanding Kenya Revenue Authority (KRA) Debt

Records from the Kenya Revenue Authority indicate that the County Executive of Homa Bay owed the Authority Kshs.1,913,856,589. However, annexure 1 on pending bills does not disclose the unpaid debt to KRA. No satisfactory explanation was provided on the debt exposure and management plan to clear the debt could not be confirmed.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the report of the Auditor-General for the financial year 2021/2022, 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. However, Management did not disclose most of the issues under the Progress on Follow Up on Prior Year Auditor's Recommendations section of the financial statements. Further, Management has not resolved the issues or given any explanation for the failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees

1.1. Unsustainable Wage Bill

The statement of receipts and payments reflects an expenditure of Kshs.4,276,764,163 in respect of compensation of employees as disclosed in Note 4 to the financial statements which translates to 49% of the total County Executive's receipts of

Kshs.8,751,940,320 in the year under review. This is contrary to Regulations 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which states that the County Government expenditure on wages and benefits for public officers should not exceed 35% of the County Executive total revenue.

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

1.2 Staff Salary Payments Outside Integrated Payroll and Personnel Database (IPPD)

Note 4 to the financial statements reflects an expenditure of Kshs.4,276,764,163 in respect to compensation of employees. During the year under review, a total of two thousand six hundred and eighty-five (2,685) employees were integrated in the IPPD system, leaving a balance of two hundred and four (204) with an estimated monthly gross salary of Kshs.8,104,029 were processed manually outside the IPPD system. Although the Management provided documentary evidence on payment management, this is contrary Clause 6.3 of the County Financial Accounting and Reporting Manual which states that," The salaries, allowances and/or arrears of County Government staff are processed on the Integrated Personnel and Payroll Database at every month end."

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

2. Use of Goods and Services

2.1 Irregular Payments to Council of Governors

The statement of receipts and payments reflects an expenditure of Kshs.971,136,710 on use of goods and services as disclosed in Note 5 to the financial statements. Included in the expenditure is an amount of Kshs.115,721,486 relating to contracted professional services which includes payments of Kshs.5,850,000 to the Council of Governors. The payment was made in contravention of Section 37 (b) of the Intergovernmental Relations Act, 2012 which requires that the operational expenses in respect of the Council of Governors to be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

2.2 Unsupported Environmental Assessment Consultancy for the Special Economic Zone

The statement of receipts and payments reflects an expenditure of Kshs.975,739,704 on use of goods and services as disclosed in Note 5 to the financial statements. Included in the expenditure is an amount of Kshs.115,721,486 relating to contracted professional services which includes payments of Kshs.2,950,000 for environmental assessment consultancy for the Special Economic Zone. However, Management did not provide the environmental assessment report for audit.

In the circumstances, value for money on the expenditure of Kshs.2,950,000 could not be confirmed.

2.3 Unsupported Payment of Legal Expenses

The statement of receipts and payments reflects an expenditure of Kshs.975,739,704 on use of goods and services as disclosed in Note 5 to the financial statements. Included in the expenditure is an amount of Kshs.115,721,486 relating to contracted professional services which includes payments of Khs.38,886,000 as legal fees to various law firms for representing the County Executive in various legal disputes/court cases during the year under review.

However, records obtained from the Homa Bay County Law office indicates that there are forty-seven (47) court cases against the County Executive most of which are still on going, others still pending with some dating back to the year 2020. However, the details of the court cases including the subject matter, case files, fee notes and the financial implication such cases may have on the County Executive were not provided for audit. Further, all the forty-seven (47) court cases and matters were being handled by external law firms despite of the fact that the County Executive has a vibrant law office with relevant human resource. No satisfactory explanation was given as to why the legal services were outsourced. In addition, it was not possible to ascertain the position of the court cases/legal fees and the potential financial impact that may result to.

In the circumstances, value for money may not be achieved from outsourced legal services amounting to Kshs.38,886,000.

3. Acquisition of Assets

The statement of receipts and payments for the year ended 30 June, 2023 reflects an expenditure of Kshs.2,076,703,613 on acquisition of assets as detailed in Note 9 to the financial statements. However, the following observations were made:

3.1. Other Infrastructure and Civil Works

3.1.1 Incomplete Landscaping and Drive Way Works at Kigoto Milling Plant

The expenditure of Kshs.2,076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.647,349,90 relating to other infrastructure and civil works. The latter further includes an amount of Kshs.6,329,138 paid to a contractor for landscaping and drive way works at Kigoto milling plant.

However, physical inspection conducted on 26 July, 2023 revealed that the works were incomplete and surface water drainage and vegetation works with bill of quantities valued at Kshs.710,230 had not been done. Management explained that the contractor was not on site due to delayed payment of the certified works.

In the circumstances, the value for money of the expenditure of Kshs.6,329,138 for the year ended 30 June, 2023 could not be confirmed.

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

The expenditure of Kshs.2,076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.647,349,90 relating to other infrastructure and civil works. The latter further includes an amount of Kshs.4,503,017

paid to a contractor for drilling and equipping of borehole, installation of underground water tank, installation of overheard water tank and water pump works at Kigoto at a contract sum of Kshs.7,382,054.

However, physical inspection conducted on 26 July, 2023 revealed that the project was incomplete and installation of underground water tank and equipping it with solar had not been done. In addition, the grain handling facility was closed due to lack of grains for the last two months. Management explained that the contractor was not on site due to delayed payment of the certified works.

In the circumstances, the value for money of the expenditure of Kshs.4,503,017 for the year ended 30 June, 2023 could not be confirmed.

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

The expenditure of Kshs.2,076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.647,349,790 relating to other infrastructure and civil works, out of which an amount of Kshs.4,728,786 was paid to a contractor for fencing and construction of Gate at Kigoto Maize Milling plant. However, physical inspection revealed that the gate was not complete, and the contractor was not on site. Management explained that the contractor was not on site due to delayed payment of the certified works.

In the circumstances, the value for money on the expenditure of Kshs.4,728,786 could not be confirmed.

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

The expenditure on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.647,349,90 relating to other infrastructure and civil works, out of which an amount of Kshs.4,979,700 paid to a contractor for construction of sentry house, changing rooms, generator room and general repairs. However, physical inspection in the month of August, 2023 revealed that the sentry house and main gate works were incomplete, and the contractor was not on site. Management explained that the contractor was not on site due to delayed payment of the certified works.

In the circumstances, the value for money of the expenditure of Kshs.4,979,700 could not be confirmed.

3.1.5 Incomplete Landscaping, Driveway and Parking at the New Governor Offices

Included in the payments for the expenditure acquisition of assets is an amount of Kshs.647,349,90 relating to other infrastructure and civil works, out of which an amount of Kshs.12,410,550 was paid to a contractor for landscaping, construction of driveway and parking at the Governor's new offices. However, physical inspection at the time of audit in August 2023 revealed that sections of landscaping, construction of the driveway and parking had not been completed.

In the circumstances, the value for money of the expenditure of Kshs.12,410,550 for the year ended 30 June, 2023 could not be confirmed.

3.2. Construction of Buildings - Non-Residential

The statement of receipts and payments reflects Kshs.2.076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements. However, several anomalies were noted relating to the expenditure on construction of buildings.

3.2.1. Construction of a Staff House at God Agulu Health Centre

The expenditure of Kshs.2,076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.31,698,178 relating to construction of buildings . Review of construction records revealed that Management engaged a local contractor towards construction of a single staff house at God Agulu Health Centre at a contract sum of Kshs.1,999,992. As at the time of audit, August, 2023, the contractor had been paid Kshs.631,200. However, physical inspection at the time of audit on 2 August, 2023 revealed that the project was incomplete and roof trusses were done while wall finishing, fixing of windows and doors, celling finishes had not been done. In addition, the contractor had not been on site for the last one month despite the pending works.

In the circumstances, the value for money of the expenditure of Kshs.631,200 on construction of staff house could not be confirmed.

3.3. Refurbishment of Buildings-Non-Residential

3.3.1 Renovation of Magao Kotieno Health Centre in Karachuonyo - Kendu Bay Town Ward

The expenditure of Kshs.2,076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.283,901,982 relating to refurbishment of buildings-nonresidential which includes Kshs.1,491,180 towards renovation and electrification of Magao Kotieno Health Centre in Karachuonyo - Kendu bay Town Ward at a contract sum of Kshs.1,491,180. However, physical inspection revealed that the project was incomplete and painting of the outer wall fixing of doors to the portioned rooms had not been done.

In the circumstances, the value for money of the expenditure of Kshs.1,491,180 could not be confirmed.

3.3.2 Construction of General Ward at Koliech Dispensary

The expenditure of Kshs.2,076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.283,901,982 relating to refurbishment of buildings-non-residential which includes Kshs.3,529,322 for the construction of general ward at Koliech Dispensary at a contract sum of Kshs.4,133,068. The works commenced on 8 June, 2021 and were expected to be completed within six months to 8 December, 2021. The contractor had cumulatively been paid Kshs.3,529,322. However, physical inspection of the project carried out on 1st August, 2023 confirmed that the works were yet to be completed more than (18) months after lapse of the contract period. Painting of the walls and ceiling board and installation of 10,000 litres rain water collection tank had not been done and the electrical works partially done. It was further noted that the facility was not in use.

In the circumstances, value for money of the expenditure of Kshs.3.529.322 for the year ended 30 June, 2023 could not be confirmed.

3.3.3 Construction of General Ward at Koliech Dispensary

The expenditure of Kshs.2,076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.283,901,982 relating to refurbishment of buildings non-residential includes Kshs.3,200,000 towards construction of Osiepe Dispensary in South Kasipul at a contract sum of Kshs.4,649,411. The contract period was between March, 2020 to August, 2020. However, physical inspection at the time of audit on 1 August, revealed that the project had stalled at 50% completion level and the contractor had not been on site for the last three (3) years.

In the circumstances, the value for money of the expenditure of Kshs.3,200,000 could not be confirmed.

3.3.4 Construction of EYE Classroom at Kamasi Primary School

The expenditure of Kshs.2,076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.283,901,982 relating to refurbishment of buildings-non -residential includes, out of which an amount of Kshs.1,513,301 paid to a contractor for construction of Kamasi Primary School EYE Classroom to completion.

However, physical verification at the time of audit in the month of August 2023, revealed that he construction works were stalled and the contractor was not on site. The doors and windows were fitted without panes, both the internal and external walling had not been done while the electrical works, floor works and finishes had not started.

In the circumstances, the value for money of the expenditure of Kshs.1,513,301 could not be confirmed.

3.3.5 Completion of Homa Bay County Stadium

The expenditure of Kshs.2,076,703,613 on acquisition of assets as disclosed in Note 9 to the financial statements includes an amount of Kshs.283,901,982 relating to refurbishment of buildings non-residential includes payments of Kshs.49,678,406 for installation of flash mask, perimeter wall and earthworks. Review of stadium records revealed that, the main contract for the construction of Homa Bay Stadium was awarded to a local contractor at a contract sum Kshs.369,781,250 and which was later varied to Kshs.460,772,557. This main contract was sub-contracted to various subcontractors undertaking different aspects of the contract. A total of Kshs.355,363,113 had been paid as per the payment certificates raised at the time of audit in August, 2023.

In addition, installation of high mast flood lights at the stadium was awarded to a local contractor at a contract sum of Kshs.48,108,278 with payments made amounting to Kshs.16,800,000 out of the value of works certified of Kshs.31,000,000.

Further, the contract for the construction of stadium perimeter wall, stadium gates, drive way and parking was awarded to a local contractor at a contract sum at Kshs.32,020,050 with payments of Kshs.26,070,356 certified and paid.

Finally, the contract for earth works, culverts, drainage works, landscaping and stone pitching was awarded to various contractors. Works totalling to Kshs.6,808,050 had been certified and paid.

Field inspection in the month of August 2023 revealed that though the facility had been launched to the public for use and branded, however, the following unsatisfactory matters were noted: -

i. Playing surface and pavilion finished, four (4) High-mask floodlights installed, Mechanical and electrical works were yet to be completed.

ii. Fencing of the stadium, gates installation works was still ongoing.

iii. Equipping of the stadium pavilion with PVC chairs cabro which entailed high-quality PVC seats fixed at the pavilion was ongoing.

iv. Construction of parking lot was ongoing.

In the circumstances, the regularity and value for money on the expenditure Kshs.49,678,406 incurred on the project could not be confirmed.

3.4 Construction of Major Roads, Access Roads and Bridges

Included in the expenditure on acquisition of assets of Kshs.2,076,703,613 as disclosed In Note 9 to the financial statements, is an amount of Kshs.937,847,195 for construction of major roads, access roads and bridges, out of which payments totalling to Kshs.40,446,694 were made to various local contractors for maintenance of eight (8) roads projects within the County which entailed culverting, heavy grading and gravel patching as shown below;

Project Name	Amount Paid (Kshs.)	Status
Maintenance of Kawere-Ndere-Langi Road	4,976,864	Gravel in some sections of the road washed off by rainwater. Needs maintenance.
Maintenance of Koricho-Dulo-Kamiera road in Central Kasipul.	4,983,360	Drainage impended by blocked side ditches.
Maintenance of Mirogi Structure in Ndhiwa Sub-County.	5,784,000	The structure has been damaged, new structure being constructed in the same place.
Maintenance of Nyakwere-Apuko-Oluti Road in Wangchieng ward	3,998,520	Road cut off along river around Nyakwere area which needs culvert installation.
Maintenance of Oyier-Rabuor-Limuk road in Kanyaluo ward	4,639,536	Culvert installation 600 mm billed at Kshs.306,600 and 900 mm billed at Kshs.341,250 both not done.
Maintenance of Yao-Ober-Nyamware-Dhokmit Ringroad,	4,932,660	Sections of the road washed off by rain water.
routine maintenance of Manera-Omakokoth road	5,204,340	Drainage impended by weeds along the side ditches.
Routine maintenance of Ndege-Kojola-Yiembe-Ngabu Road in Kanyamwa Kosewe ward,	5,927,414	culvert installation 600 mm billed at Kshs.300,300 not done.
Total	**40,446,694**	

However, physical inspection on 13 July, 2023 revealed that the roads were complete and in use. However, they required urgent maintenance as sections of the roads had been washed away by rain water, side ditches blocked by weeds, drainage impended.

In the circumstances, the value for money on the expenditure of Kshs.40,446,694 could not be confirmed.

4.0 Other Grant and Transfers

4.1 Other Grants and Transfers (NARIGP)

The statement of receipts and payments reflects an expenditure of Kshs.282,717,338 on other grants and transfers as disclosed in Note 11 to the financial statements. Included in the expenditure is an amount of Kshs.195,440,721 relating to other grants and transfers (NARIGP). Review of transfers records revealed that Management implemented various projects through a number of cooperative societies based on the submitted proposals. However, physical inspection at the time of audit on 3 August, 2023 revealed the following unsatisfactory matters: -

4.1.1 Supply and Commissioning of Dairy Machine & Equipment at Hosrand Dairy Farmers Cooperative Society Limited

Management through a Dairy Farmers Cooperative Society awarded a contract for supply, delivery, installation, testing and commissioning of dairy machine & equipment and induction of dairy machines & equipment handlers at a contract sum of Kshs.5,369,250. However, physical inspection revealed that the machines had not been installed and a 3-phase power connectivity with bill of quantities value of Kshs.200,000 and sentry shop at a cost of Kshs.200,000 were not done.

4.1.2 Drilling, Equipping and Installation of a Bore Hole

Management engaged a local contractor for drilling, equipping and installation of a bore hole at a contract sum of Kshs.4,126,206. Further, according to the bank statement NAGRIP transferred Kshs.16,633,325 as per the proposal with a project duration from July, 2020 to March, 2021. At the time of physical inspection on 3 August, 2023 the project was not in use for the benefit of the local communities.

4.1.3 Supply and Commissioning of Poultry Feeds Processing Machine and Equipment at Great Wang'chieng Cooperative Society

Management through a Cooperative Society engaged a local contractor for supply, deliver, installation, induction and commissioning of poultry feeds processing machine and equipment at a contract sum of Kshs.4,600,000. As at the time of audit, in August, 2023 the contractor had been paid Kshs.3,220,000. However, the 3-phase power connectivity was not done to ensure full utilization of the machines.

4.1.4 Construction of Milk Bulk Processing Plant

Management awarded a company a contract for construction of milk bulk processing plant connected to electricity and water at a contract sum of Kshs.5,123,201. However, the connection of electricity and water had not done been at the time of audit.

4.4.5 Supply and Commissioning of Dairy Machine and Equipment and Induction of Dairy Machines

Management engaged a local contractor for supply, delivery, installation, commissioning of dairy machine and equipment and induction of dairy machines and equipment handlers at a contract sum of Kshs.5,741,225. However, the machines had not been installed and the project was not in use.

4.4.6 Construction and Commissioning of Seed Cotton Store at Magare/Kanyadaat

Management awarded a local contractor for construction and commissioning of seed cotton store at Magare/Kanyadaat a contract sum Kshs.11,962,980. The scope of works comprised construction of the warehouse, installation of water tank, construction of pit latrine, construction of tractor shed, fencing, doing both mechanical and electrical works. However, the warehouse was not in use at the time of audit in August, 2023.

In the circumstances, the value for money for other grants and transfers totalling Kshs.35,542,862 could not be confirmed.

5. Incomplete Water Projects

As previously reported, the County made payments of Kshs.37,328,320 to various local contractors in respect of drilling of boreholes, extension of water pipelines and rehabilitation of water pans within the County in the previous years. Physical inspection revealed instances of poor workmanship, delays in completion and abandonment of project site by contractors.

Management did not provide the status of the above projects to determine the value for money already incurred on the water projects.

6. Accounts Receivables-Outstanding Imprests

Note 14 to the financial statements reflects accounts receivables-outstanding imprests of Kshs.5,406,100 which were not surrendered within seven (7) days after the imprest holders had returned to their duty station. This is contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.

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

7. Failure to Implement Budgeted Projects

Review of projects implementation status report as at 30 June, 2023 revealed that projects budgeted to cost Kshs.69,110,066 were not implemented by the County Executive during the year ended 30 June, 2023 as summarised below:

Project Activity	Budgeted Amount-Kshs.
Completion of eight (8) Ward Admininistration Offices	22,000,000
Phase I Development of the Homa Bay Municipal Fire Station	12,000,000
Financial Systems Strengthening Project	14,771,967
Completion of Arujo animal feed processing plant.	20,338,099
Total	**69,110,066**

In the circumstances, the public did not obtain benefits which would have accrued from the implementation of these projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, 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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Staff Establishment

As previously reported, review of human resource records revealed that the County Executive has been operating without an approved staff establishment to ensure that appropriate systems, procedures, structures, skilled and competent staff are in place at the optimal level to deliver its mandate to the public.

In the circumstances, optimal staffing levels, appropriate systems and skills development could not be confirmed.

2. Lack of ICT Policy

Review of IT environment and its controls revealed that there is no ICT Policy in place to govern IT environment. The Management had not approved draft ICT policy to govern IT environment and address areas of concern like;

i. Information Technology Governance to ensure IT strategic committee is in place.

ii. IT security Management to ensure data confidentiality, integrity and availability and to ensure there is patch management process on all systems software's.

iii. IT Program change management to ensure that there is formally documented and approved processes to manage upgrades made to all information systems.

iv. Physical access controls to ensure physical access to sensitive areas like server rooms, storage rooms and network rooms are properly controlled.

v. Environmental control to cover environmental controls like fire suppression system, ups and air conditioning systems especially in server rooms.

vi. Logical Access Control to document and approve user management standards and procedures in the organization.

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

3. Lack of an Assets Register

Annexure 4 to the financial statements reflects non-current assets with a historical cost balance of Kshs.7,600,275,533 as at 30 June, 2023. However, as previously reported, review of records revealed the following anomalies:

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

ii. The register of land and buildings did not have a record of each parcel of land and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, leasehold terms, maintenance contracts and other pertinent management details as required under Regulation 136(2) of the Public Finance Management (County Government) Regulations, 2015.

iii. Management has not taken over or reported assets inherited from all the defunct Local Authorities.

iv. Management is yet to establish policies and procedures on assets management as required under Part XII of Public Finance Management (County Government) Financial Regulations 2015.

v. The assets were also not coded or tagged for ease of identification and tracking.

vi. Fixed assets were not physically inspected on a regular basis to establish their conditions.

The Management has not instituted proper mechanisms to safeguard the assets.

In the circumstances, safe custody of assets and completeness of the fixed asset register could not be confirmed.

4. Lack of an Audit Committee

The County Executive has not established an Audit Committee. This is contrary to Section 155(5) of the Public Finance Management Act, 2012 which provides for the establishment of an Audit Committee of the Board. As such the Company did not benefit from the assurance and advisory services from the internal audit function as well as oversight from the Audit Committee.

5. Voided Transactions

Analysis of the system payments indicated that five hundred and sixteen (516) transactions of Kshs.1,419,709,419 were voided during the year 2022/2023. Further, Management provided for audit, documentation supporting the voiding of transactions of Kshs.1,173,861,054. In addition, Management has indicated, without providing evidence, that the voiding of the remaining transactions of Kshs.245,848,365 was as a result of lack of sufficient vote heads after upload of the second and third supplementary budgets for the year.

In the circumstances, the effectiveness of controls over voided transactions for the year ended 30 June, 2023 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 processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.

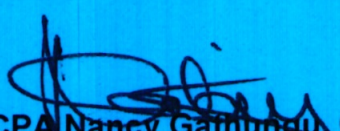
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive of Homa Bay to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 February, 2024

10. FINANCIAL STATEMENTS

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

DESCRIPTION	Notes	2022-2023 Kshs	2021-2022 KShs
RECEIPTS			
Transfers from the CRF	1	8,294,677,144	7,408,733,152
Conditional Grants from Development Partners	2	-	147,411,826
County Own Generated Receipts	3	-	156,991,500
TOTAL RECEIPTS		**8,294,677,144**	**7,713,136,478**
PAYMENTS			
Compensation of Employees	4	4,276,764,163	4,093,825,542
Use of goods and services	5	971,136,710	1,416,731,548
Transfers to Other Government Entities-County Assembly	6	-	1,177,145,243
Transfers to Other Government Entities-County Funds	7	198,600,000	-
Social Security Benefits	8	147,232,867	32,782,807
Acquisition of Assets	9	2,076,703,613	3,126,081,869
Capital Grants and Transfers	10	14,458,590	71,713,579
Other Grants and Transfers	11	282,717,338	137,375,439
Other Payments	12	64,961,910	602,267,548
TOTAL PAYMENTS		**8,032,575,191**	**10,055,656,030**
SURPLUS/DEFICIT		**262,101,952**	**(2,342,519,552)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/01/ 2024 and signed by:

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

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

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

10.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2023

DESCRIPTION	Notes	2022-2023 Kshs	2021-2022 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13	279,835,309	18,992,407
Total Cash and cash equivalent		**279,835,309**	**18,992,407**
Accounts Receivables- Outstanding Imprests	14	5,406,100	11,600,000
TOTAL FINANCIAL ASSETS		**285,241,409**	**30,592,407**
FINANCIAL LIABILITIES			
Accounts Payables- Deposits and Retentions	15	19,627,619	27,080,569
NET FINANCIAL ASSETS		**265,613,790**	**3,511,838**
REPRESENTED BY			
Fund balance b/fwd	16	3,511,838	**2,346,031,390**
Surplus/Deficit for the year		262,101,952	(2,342,519,552)
NET FINANCIAL POSITION		**265,613,790**	**3,511,838**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/01/ 2024 and signed by:

COUNTY OFFICE
FINANCE AND ECONOMIC PLANNING
★ JAN 2024 ★
HOMA-BAY COUNTY GOVERNMENT
P.O. Box 469 - 40300, HOMA-BAY

30 JAN 2024

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

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

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

DESCRIPTION	Notes	2022-2023 Kshs	2021-2022 KShs
Receipts from operating income			
Transfers from the CRF	1	8,294,677,144	7,408,733,152
Conditional Grants from Development Partners	2	-	147,411,826
County Own Generated Receipts	3	-	156,991,500
		8,294,677,144	**7,713,136,478**
Payments For Operating Expenses			
Compensation of Employees	4	4,276,764,163	4,093,825,545
Use of goods and services	5	971,136,710	1,416,731,548
Transfers to Other Government Entities-County Assemby	6	-	1,177,145,243
Transfers to Other Government Entities-County Funds	7	198,600,000	
Social Security Benefits	8	147,232,867	32,782,807
Capital Grants and Transfers	10	14,458,590	71,713,579
Other Grants and Transfers	11	282,717,338	137,375,439
Other Payments	12	64,961,910	602,267,548
Total Payments		**5,955,871,578**	**6,929,574,161**
Adjusted For:			
Prior year adjustment			
Changes in Receivables	14	6,193,900	2,400,000
Changes in Payables	15	(7,452,950)	6,986,617
Total Adjustments		**(1,259,050)**	**9,386,617**
Net cash flows from operating activities		**2,337,546,515**	**190,681,386**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	2,076,703,613	3,126,081,869
Net cash flows from Investing Activities		**2,076,703,613**	**3,126,081,869**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**260,842,902**	**(2,333,132,935)**
Cash and cash equivalents at BEGINNING of the year	13	**18,992,407**	**2,352,125,342**
Cash and cash equivalents at END of the year		**279,835,309**	**18,992,407**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/01/ 2024 and signed by:

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

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

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

10.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from the CRF	7,422,642,858	1,458,593,226	8,881,236,084	8,294,677,144	586,558,940	93%
TOTAL	**7,422,642,858**	**1,458,593,226**	**8,881,236,084**	**8,294,677,144**	**586,558,940**	
PAYMENTS						
Compensation of Employees	3,244,909,068	933,094,504	4,178,003,572	4,276,764,163	(98,760,591)	102%
Use of goods and services	840,900,622	506,351,765	1,347,252,387	971,136,710	376,115,677	72%
Transfer to Homa Bay County Funds	260,000,000	(61,400,000)	198,600,000	198,600,000	-	100%
Social Security Benefits	147,232,867	-	147,232,867	147,232,867	-	100%
Other Grants and Transfers	557,761,293	(71,273,790)	486,487,503	282,717,338	203,770,165	58%
Capital Grants and Transfers	50,000,000	210,639,296	260,639,296	14,458,590	246,180,706	6%
Acquisition of Assets	2,321,839,008	(123,780,459)	2,198,058,549	2,076,703,613	121,354,923	94%
Other Payments	-	64,961,910	64,961,910	64,961,910	-	100%
TOTAL	**7,422,642,858**	**1,458,593,226**	**8,881,236,084**	**8,032,575,191**	**848,660,893**	90%

NOTE:

a. *The overutilization of 2% in compensation of employees was as a result of the payment of arrears for CHVs and casual employees*
b. *The Underutilization of 18% under use of goods was as a result of underfunding by the exchequer*
c. *The underutilization of 94% in capital grants and transfers resulted from failure to receive funds from development partners as had been estimated in the budget*
d. *The underutilization of 6% in acquisition of assets resulted from underfunding by the exchequer*

COUNTY EXECUTIVE OF HOMABAY
Annual Report and Financial Statements
For the year ended June 30, 2023.

The County Executive's financial statements were approved on 30/07/ 2024 and signed by

Chief Officer Finance
Name CPA Alphonce Werah
ICPAK Member Number 3637

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

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

10.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from the CRF	4,493,042,557	1,378,046,269	5,871,088,826	5,824,068,825	47,020,001	99%
TOTAL	**4,493,042,557**	**1,378,046,269**	**5,871,088,826**	**5,824,068,825**	**47,020,001**	
PAYMENTS						
Compensation of Employees	3,244,909,068	933,094,504	4,178,003,572	4,276,764,163	(98,760,591)	102%
Use of goods and services	840,900,622	506,351,765	1,347,252,387	971,136,710	376,115,677	72%
Transfer to Homa Bay County Funds	260,000,000	(61,400,000)	198,600,000	198,600,000	-	100%
Social Security Benefits	147,232,867	-	147,232,867	147,232,867	-	100%
TOTAL	**4,493,042,557**	**1,378,046,269**	**5,871,088,826**	**5,593,733,740**	**277,355,086**	**95%**

NOTE:

a. *The overutilization of 2% in compensation of employees was as a result of the payment of arrears for CHV's and casual employees*

b. *The Underutilization of 18% under use of goods was as a result of underfunding by the exchequer*

The County Executive's financial statements were approved on 30/01/ 2024 and signed by:

Chief Officer Finance

Name: CPA. Alphonce Werah

ICPAK Member Number: 3637

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

Head of Treasury Accounts

Name: CPA. Okello Sita

ICPAK Member Number: 30278

10.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from the CRF	2,929,600,301	80,546,957	3,010,147,258	2,470,608,319	539,538,939	82%
TOTAL	**2,929,600,301**	**80,546,957**	**3,010,147,258**	**2,470,608,319**	**539,538,939**	
PAYMENTS						
Capital Grants and Transfers	50,000,000	210,639,296	260,639,296	14,458,590	246,180,706	6%
Other Grants and Transfers	557,761,293	(71,273,790)	486,487,503	282,717,338	203,770,165	58%
Acquisition of Assets	2,321,839,008	(123,780,459)	2,198,058,549	2,076,703,613	121,354,936	94%
Other Payments	-	64,961,910	64,961,910	64,961,910	-	100%
TOTAL	**2,929,600,301**	**80,546,957**	**3,010,147,258**	**2,438,841,451**	**571,305,807**	

Note:

a. *The underutilization of 94% in capital grants and transfers resulted from failure to receive funds from development partners as had been estimated in the budget*

b. *The underutilization of 6% in acquisition of assets resulted from underfunding by the exchequer*

The County Executive's financial statements were approved on 30/01/ 2024 and signed by:

Chief Officer Finance

Name: CPA. Alphonce Werah

ICPAK Member Number: 3637

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

Head of Treasury Accounts

Name: CPA. Okello Sita

ICPAK Member Number: 30278

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

COUNTY GOVERNMENT OF HOMA BAY					
PROGRAMME PERFOMANCE REPORT (JULY2022-JUNE,2023) FOR ,FY 2022-2023					
Programme	**Sub- Programme**	**Approved SUPP III Budget (Ksh)**	**Actual Payments (Ksh)**	**Variance**	**Absorption (%)**
Department of Agriculture, Livestock, Fisheries and Food Security					
Policy Planning, General Administration and Support Services	Policy and Planning Services	0	0	0	-
	General Administration and Support Services	197,611,284	197,097,135	514,149	99.7
	Sub total	**197,611,284**	**197,097,135**	**514,149**	**99.7**
Crop, Land and Agribusiness Development Services	Crop Development Services	5,670,300	5,000,000	670,300	-
	Agribusiness Development Services	16,422,080	12,137,533	4,284,547	73.9
	Land Development Services	0	0	0	-
	National Agriculture Rural Inclusive Growth	293,257,837	278,403,674	14,854,163	94.9
	Agriculture Sector Development Support Programme	54,014,863	43,170,300	10,844,563	79.9
	National Value Chain Project	75,000,000	67,200,151	7,799,849	
	Sub total	**444,365,080**	**405,911,658**	**38,453,422**	**248.8**
Food Security Enhancement Services	Farm Input Access Services	42,372,030	39,387,197	2,984,833	92.96
	Sub Sector Infrastructure Development Services	4,562,717	2,670,300	1,892,417	58.5
	Sub total	**46,934,747**	**42,057,497**	**4,877,250**	**89.6**

Fisheries Resources Development Services	Capture Fisheries	0	0	0	-
	Farmed Fish Production	0	0	0	-
	Sub total	**0**	**0**	**0**	-
Livestock Development Programme	Livestock Improvement and Development	0	0	0	-
	Livestock Products Value Addition and Marketing	200,000	0	200,000	-
	Livestock Health and Disease Management	0	0	0	-
	Sub total	**200,000**	**0**	**200,000**	-
	Cooperative Management services	0	0	0	
	COoperative Development services	0	0	0	
	Sub total	**0**	**0**	**0**	
	GRAND TOTAL	**689,111,111**	**645,066,290**	**44,044,821**	**93.6**
Department of Gender Equality and Inclusivity Youth , sports , Talent Development , cultural Heitage and Social Services					
Policy, Planning and General Administration services	General Administration and Support Services	51,440,370	51,289,676	150,694	99 7
	Policy and Planning Services	3,000,000	2,500,000	500,000	83 3
	Sub total	**54,440,370**	**53,789,676**	650,694	**98.8**
Cultural And Creative Sector Development Services	Creative Economy DevelopmentServices	0		0	-
	Cultural Development and Promotion Services	8,000,000	8,000,000	0	100 0
	Sub total	**8,000,000**	**8,000,000**	**0**	100 0
Social Development and Empowerment Services	Gender and Women Empowerment	2,000,000	2,000,000	0	100 0

	Youth Empowerment	8,745,055	8,740,000	5,055	99.9
	Disability Mainstreaming Services	1,000,000	1,000,000	0	100.0
	Sub total	**11,745,055**	**11,740,000**	**5,055**	**100.0**
	Sports Infrastructure Development Services	122,874,174	122,241,196	632,978	99.5
	Sports Management and Talent Development	23,000,000	22,605,106	394,894	98.3
Management and Development of Sports and Sports Facilities	**Sub total**	**145,874,174**	**144,846,302**	**1,027,872**	**99.3**
	GRAND TOTAL	**220,059,599**	**218,375,978**	**1,683,621**	**99.2**
Department of Roads, Transport and Public Works And Infrastructure					
	Human Resource and Support Services	67,171,180	67,086,474	84,706	99.9
	Roads and Transport Services Operations	5,789,893	5,780,274	9,619	**99.8**
General Administration, Planning and Support Services	**Sub total**	**72,961,073**	**72,866,748**	**94,325**	**99.9**
	Quality control and Enforcement	479,954	400,000	79,954	-
	Plant and Machinery maintenance	204,931	189,210	15,721	92.3
Public works and maintenance services	**Sub total**	**684,885**	**589,210**	**95,675**	**86.0**
	Opening Grading and Gravelling	400,000,000	398,253,861	1,746,139	99.6
	CSP 3.2. Road Maintenance	596,739,416	325,251,804	271,487,612	54.5
	Plant and Machinery	5,000,000	3,500,000	1,500,000	70.0
Road Development and Maintenance Services	**Sub total**	**1,001,739,416**	**727,005,665**	**274,733,751**	**72.6**
	construction of Bus park	0		0	-
Transport Services	**Sub total**	**0**	**0**	**0**	-

	GRAND TOTAL	**1,075,385,374**	**800,461,623**	**274,923,751**	**74.4**
Department of Blue Economy, Fisheries Mining And Digital Economy					
Blue Economy And Fisheries Resources And Development Services	Capture Fiheries and Development	6,000,000	5,906,939	93,061	98.4
	Acquaculture Development	5,278,225	5,000,000	278,225	94.7
	Sub total	**11,278,225**	**10,906,939**	**371,286**	**96.7**
ICT And Digital Economy Development Services	ICT Infrastructure Development	16,846,500	16,000,000	846,500	**95.0**
	E-Commerce Services	10,200,000	9,450,536	749,464	**92.7**
	Sub total	**27,046,500**	**25,450,536**	**1,595,964**	**94.1**
General Administration, Planning and Support Services	Policy Development	16,017,386	15,943,556	73,830	-
	Personnel Remuneration and Welfare Services	46,286,000	46,280,000	6,000	100.0
	Sub total	**62,303,386**	**62,223,556**	**79,830**	**99.9**
	GRAND TOTAL	**100,628,111**	**98,581,031**	**2,047,080**	**98.0**
Department of Education, Human Capital Development And Vocational Training					
General Administration and Quality Assurance Service	General administration Services	14,805,135	14,350,436	454,699	96.9
	Quality Assurance Services	868,167,476	767,452,956	100,714,520	88.4
	Sub total	**882,972,611**	**781,803,392**	**101,169,219**	**88.5**
EYE and Vocational Training Services	EYE Services	83,365,000	82,328,882	1,036,118	98.8
	Vocational Training Services	25,372,155	24,144,827	1,227,328	**95.2**
	Sub total	**108,737,155**	**106,473,709**	**2,263,446**	**97.9**
ICT Services	Information Services	0		0	-

	ICT Infrastructure Development	2,300,000	2,300,000	0	-
	Sub total	**2,300,000**	2,300,000	**0**	-
	GRAND TOTAL	**994,009,766**	**890,577,101**	**103,432,665**	**89.6**
Department of Public Health And Medical Services					
	Policy, Planning and Monitoring Services	6,121,000	6,120,600	400	**100.0**
	Administrative Support Services	2,124,092,337	2,023,691,285	100,401,052	95 3
Policy planning and administrative support service	**Sub total**	**2,130,213,337**	**2,029,811,885**	**100,401,452**	**95.3**
	Community health services	63,886,000	63,340,710	545,290	99 1
	Disease control services	250,000,000	149,890,124	100,109,876	60 0
	Facility infrastructure improvement services	25,198,704	24,710,867	487,837	
Preventive and promotive health services	**Sub total**	**339,084,704**	**237,941,701**	**101,143,003**	**70.2**
	Routine medical health services	184,424,728	184,116,044	308,684	99 8
	Medical emergency response services	12,062,500	11,710,100	352,400	97 1
	Facility infrastructure improvement services	457,858,239	290,346,039	167,512,200	65 4
Curative and rehabilitative health services	**Sub total**	**654,345,467**	**486,172,183**	**168,173,283**	**75.7**
Research and development service	Research and surveillance services	0		0	-
	Capacity development services	3,000,000	3,000,000	0	-
	Sub total	**3,000,000**	**3,000,000**	**0**	**100.0**
	GRAND TOTAL	**3,126,643,508**	**2,766,125,469**	**360,518,039**	**88.5**
Department of Lands, Housing, Urban Development and Physical Planning					

	General administrative support services	47,172,562	46,956,959	215,603	99.5
	Operation and maintenance Services	13,105,868	12,594,483	511,385	96.1
	General Office Infrastructure	1,540,377	558,046	982,331	
General Administration Services	**Sub total**	**61,818,807**	**60,109,488**	**1,709,319**	**97.2**
	County spatial planning	549,200	549,200	0	100.0
	Symbio city change project	3,208,132	3,000,000	208,132	93.5
	Survey and Demarcation of markets	0		0	-
	Land Banking	0		0	-
	Inventorization of public	0	-	0	-
	Preparation of Valuation roll	3,691,000	3,691,000	0	100.0
Lands and Physical planning	**Sub total**	**7,448,332**	**7,240,200**	**208,132**	**97.2**
	Housing improvement services	950,000		950,000	-
	Smart Settlement service AMBTC Promotion services	0		0	
	Delineation and establishment of Urban areas(Urban Institutional Grants)	0		0	
	Slum upgrading Programme KISIP	152,245,356	130,000,000	22,245,356	
	Affordable housing programme	24,445,560	18,000,000	6,445,560	
Housing and Urban Development	Urban lakefront planning and development	1,818,000	1,000,000	818,000	

	Sub total	**179,458,916**	**149,000,000**	**30,458,916**	**83.0**
		248,726,055	**216,349,688**	**32,376,367**	**87.0**
Department of Trade, Tourism ,Industrialization, and Enterprise Development					
Planning and Administrative services	Administrative and Support Services	168,834,653	168,830,072	4,581	100.0
	Policy Development and Implementation Services	4,100,000	3,966,796	133,204	**96.8**
	Sub total	**172,934,653**	**172,796,868**	**137,785**	**99.9**
Trade, Cooperative and Entrepreneurship Development Service	Enterprise Development Services	0		0	-
	Cooperative Development and Promotion Services	0		0	-
	Trade Infrastructure Development Services	81,992,221	81,652,877	339,344	99.6
	Sub total	**81,992,221**	**81,652,877**	**339,344**	**99.6**
Tourism And Industrial Development Services	Value Chain Development Services	135,985,763	134,000,000	1,985,763	98.5
	Tourism Development	8,657,778	8,000,000	657,778	-
	Sub total	**144,643,541**	**142,000,000**	**2,643,541**	**98.2**
		399,570,415	**396,449,745**	**3,120,670**	**99.2**
Department of Water Sanitation , Irrigation , Environment,Energy And Climate Change					
General Administrative services	Administrative Support Services	64,407,079	64,380,192	26,887	100.0
	Policy and Planning Services	60,282,410	60,193,904	88,506	**99.9**
	Sub total	**124,689,489**	**124,574,096**	**115,393**	**99.9**
Water Supply and Management Services	Urban Water Supply Services	7,955,456	7,955,456	0	100.0
	Rural Water Supply Services	99,725,484	98,168,168	1,557,316	98.4

	Maintenance of Water Supply Services	5,000,000	3,700,876	1,299,124	74 0
	Sub total	**112,680,940**	**109,824,500**	**1,557,316**	**97.5**
	Electrical Power Services	7,175,559	7,175,559	0	100 0
	Solar Power Sewrvices	16,300,000	15,478,897	821,103	
	Low Cost Energy Technological Promotional Services	0		0	
Energy Services		**23,475,559**	**22,654,456**	**821,103**	**96.5**
	Pollution and Waste Management services	11,300,000	9,315,668	1,984,332	82 4
	Forestry Development Services	13,924,441	12,630,450	1,293,991	90 7
	Climate Change Services	16,000,000	16,000,000	0	100 0
Environmental Protection and Management Services	**Sub total**	**41,224,441**	**37,946,118**	**3,278,323**	**92.0**
GRAND TOTAL		**302,070,429**	**294,999,170**	**5,772,135**	**97.7**
Department of Finance And Economic Planning					
	Staff Remuneration and Welfare Support Services	445,371,905	445,307,971	63,934	100 0
	General Logistics, Coordination and Asset Management Services	89,141,604	89,141,201	403	100 0
	Devolution and Service Delivery Support Services	74,093,396	74,000,000	93,396	99 9
General administration and support services	**Sub total**	**608,606,905**	**608,449,172**	**157,733**	**100.0**
	Economic planning and development services	10,443,600	10,423,600	20,000	**99.8**
	Resource allocation services	10,143,100	9,300,130 0	842,970	**91.7**
Planning, budgeting and development coordination services	Public Participation F acilitation services	30,000,000	30,000,000 0	0	100 0

	Sub total	**50,586,700**	**49,723,730**	**862,970**	**98.3**
Strategy and service delivery management services	Monitoring and evaluation services	0		0	-
	Strategy and service delivery improvement services	0		0	-
	Sub total	**0**	**0**	**0**	-
Resource mobilization services	External Resources Mobilization Services	11,080,000	10,500,000	580,000	94.8
	Internal Revenue Generation Services	11,150,858	10,599,982	550,876	95.1
	Sub total	**22,230,858**	**21,099,982**	**1,130,876**	**94.9**
Financial management services	Accounting and Financial Reporting Services	22,000,000	21,964,200	35,800	**99.8**
	Audit and Advisory Services	6,000,000	6,000,000	0	**100.0**
	Emergency Management Services	46,621,100	44,380,064	2,241,036	95.2
	Sub total	**74,621,100**	**72,344,264**	**2,276,836**	96.9
	GRAND TOTAL	**756,045,563**	**751,617,148**	**4,428,415**	**99.4**
	Executive Office of the Governor				
Public service administration support services	Human resource management and development services	503,188,550	502,992,012	196,538	100.0
	Planning And Monitoring Services	2,000,000	1,590,125	409,875	
	Legal Services	5,000,000	5,000,000	0	100.0
	Sub total	**510,188,550**	**509,582,137**	**606,413**	**99.9**
Governance and coordination services	Executive management and liaison services	181,982,096	181,792,185	189,911	99.9

	Field coordination and administration services	14,000,000	13,915,357	84,643	99.4
	Sub total	**195,982,096**	**195,707,542**	**274,554**	**99.9**
Strategy and service delivery improvement services	Strategy and advisory services	10,000,000	10,000,000	0	100.0
	Efficiency monitoring services	10,000,000	9,045,216	954,784	90.5
	Information and communication services	6,150,000	5,957,505	192,495	96.9
	Disaster management services	0		0	-
	Compliance and managementb services	0		0	-
	Sub total	**26,150,000**	**25,002,721**	**1,147,279**	**95.6**
Communication and Public Engagement	Communication and Information Services	14,662,331	12,837,862	1,824,469	87.6
	Public Participation and Stakeholder Management services	2,000,000	2,000,000	0	**100.0**
	Inter-governmental Relations and Liaison Services	5,000,000	4,981,250	18,750	**99.6**
	Sub total	**21,662,331**	**19,819,112**	**1,843,219**	**91.5**
				0	
Field Administration And Devolution Support Services	Field Administration and Coordination Services	45,248,669	44,850,125	398,544	99.1
	Devolution Support Services	2,000,000	2,000,000	0	
	Disaster and Human Services	14,000,000	14,000,000	0	
	Sub total	**61,248,669**	**60,850,125**	**398,544**	**99.3**
	GRAND TOTAL	**815,231,646**	**810,961,637**	**4,270,009**	**99.5**

County Public Service Board					
Policy, Planning and Administration Services	Policy and Planning Services	3,167,850	3,160,000	7,850	**99.8**
	Administrative Support Services	64,013,752	63,999,722	14,030	100.0
	Facility Improvement & Capacity Strengthening Services	0		0	-
	Sub total	**67,181,602**	**67,159,722**	**21,880**	**100.0**
Personnel Sourcing and Management Services	Recruitment, Selection and Deployment Services	10,798,302	10,797,419	883	**100.0**
	Human Resource Advisory Services	3,665,000	3,665,000	0	**100.0**
	Capacity Development Services	1,014,924	1,000,000	14,924	**98.5**
	Sub total	**15,478,226**	**15,462,419**	**15,807**	**99.9**
Performance Management Services	Performance Contracting and Appraisal Services	7,500,000	7,490,125	9,875	**99.9**
	Performance Enhancement Services	6,000,000	5,987,278	12,722	**99.8**
	Sub total	**13,500,000**	**13,477,403**	**22,597**	**99.8**
	GRAND TOTAL	**96,159,828**	**96,099,544**	**60,284**	**99.9**
Homa Bay Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	0		0	-
	Administration and Support Services	27,969,896	26,975,938	993,958	96.4
	Sub total	**27,969,896**	**26,975,938**	**993,958**	**96.4**
Urban development services	Land Use Planning and Management	0		0	-
	Infrastructure Development Services	29,624,783	29,134,530	490,253	98.3

	Environmental Management Services	0	-	0	-
	Sub total	**29,624,783**	**29,134,530**	**490,253.0**	98.3
	GRAND TOTAL	**57,594,679**	**56,110,468**	**1,484,211**	**97.4**
GRAND TOTAL		**8,881,236,084**	**8,032,575,191**	**848,660,893**	**90.5**

12. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for: a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

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

ii) Transfers from the Exchequer

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

iii) **External Assistance**

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

Donations and grants

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

Proceeds from borrowing

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

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

v) Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

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

a) Third Party Payments

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

5. Cash and cash equivalents

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

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 19,627,619, compared to KShs 27,080,569 in prior period as indicated on note 15.

There were no other restrictions on cash during the year

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. Contingent Liabilities

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

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:

   i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

   ii) The amount of the obligation cannot be measured with sufficient reliability.

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

11. Contingent Assets

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

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

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 25th April 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

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

15. Errors

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

16. Related party transactions

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

13. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM THE CRF

Description	FY-2022-2023	FY-2021-2022
	Kshs	Kshs
Total Transfer from CRF for quarter 1	1,079,078,529	1,542,134,362
Total Transfer from CRF for quarter 2	1,838,690,396	1,994,154,296
Total Transfer from CRF for quarter 3	1,401,759,591	1,455,186,991
Total Transfer from CRF for quarter 4	3,975,148,628	2,417,257,503
TOTAL	**8,294,677,144**	**7,408,733,152**

*(**Note:** the figure of kshs. 8,294,677,144 includes kshs. 423,695,455 received from Development partners)*

2. LOANS AND GRANTS FROM DEVELOPMENT PARTNERS

	FY-2022-2023	FY-2021-2022
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	81,736,525
Kenya Urban Support Programme (UDG)	-	65,675,301
TOTAL	-	**147,411,826**

*(**Note:** The Loans and grants received from development partners of kshs. 423,695,455 have been captured in the CRF Financial Statements and are part of Transfers from the CRF in Note 1 to the Executive Financial Statements)*

3. OTHER TRANSFERS FROM CRF (COUNTY OWN GENERATED RECEIPTS)

DESCRIPTION OF THE REVENUE STREAM	FY-2022-2023	FY-2021-2022
	KSHS	KSHS
Land Rates	-	1,837,658
Land Transfers/Sales/Change of Use	-	79,390
Lease Charges/Consent/Transfers	-	1,282,959
Land/Ground rents	-	3,556,769
Single Business Permit	-	35,170,824
Market Dues	-	21,939,427
Approval plans/Transfers/Certificates	-	1,505,643
Housing Fees (Rents)	-	499,489
Fish Cess	-	6,830,580
Other Cess Income	-	18,606,064
Taxi /Motorbike Fees	-	498,341
Site Value Rates	-	39,500

House/Kiosk Rents	-	2,938,798
Slaughter House Fees	-	729,259
Stock Auction Fees(Cattle/Goat/sheep)	-	3,417,981
Stock Movement Fees	-	357,609
Veterinary Charges	-	109,910
Advertising /Bill Board	-	2,233,450
Landing Fees	-	43,210
Bus Park Fees	-	20,911,643
Liqour Liscencing	-	-
Search and clearance certificates	-	-
Noise Pollution Fees	-	147,080
Fire Inspection Fees	-	191,370
Hire of Machineries & Equipment	-	-
Conservancy Fees/Wildlife Grants	-	-
Water Charges	-	-
Fines & Penalties	-	1,311,450
Survey/Sub Division Fees	-	-
Weight and Measures Fees	-	-
Bricks/Sand/Murram/Stones	-	17,361,363
Miscellaneous Incomes	-	15,391,733
OSR Sub-Total	-	**156,991,500**
Health Sector Charges(A-I-A)	-	-
Total Revenue Collected	-	**156,991,500**

Note: *There was change in reporting template and own-source revenue is now accounted for in the Receiver of Revenue Financial Statements*

4. COMPENSATION TO EMPLOYEES

Description	**FY-2022-2023**	**FY-2021-2022**
	Kshs	**Kshs**
Basic salaries of permanent employees	4,210,262,963	4,000,333,775
Basic Wages of temporary employees	59,289,200	11,991,770
Personal allowances paid as part of salary	7,212,000	81,500,000
Total	**4,276,764,163**	**4,093,825,545**

5. USE OF GOODS AND SERVICES

Description	FY-2022-2023	FY-2021-2022
	Kshs	Kshs
Utilities, supplies and services	12,862,147	61,581,183
Communication, supplies and services	6,339,754	28,205,000
Domestic travel and subsistence	159,084,185	229,797,811
Foreign travel and subsistence	8,551,141	2,201,357
Printing, advertising and information supplies & services	32,829,450	64,026,498
Rents and rates-non-residential	4,272,312	8,499,008
Training expenses	10,250,329	39,931,214
Hospitality supplies and services	38,926,838	46,527,857
Insurance costs	11,074,580	16,383,901
Specialized materials and services	220,706,904	248,698,285
Office and general supplies and services	103,740,388	150,906,966
Other grants and transfers	119,129,723	296,039,902
Contracted Professional services	115,721,486	134,028,208
Routine maintenance of motor vehicles	25,092,920	23,170,531
Refined Fuel, oil and lubricants	42,493,078	35,033,284
Routine maintenance – other assets	7,903,363	31,700,543
Purchase of Motor Vehicles	52,158,113	
Total	**971,136,710**	**1,416,731,548**

6. TRANSFER TO OTHER GOVERNMENT ENTITIES-COUNTY ASSEMBLY

Description	FY-2022-2023	FY-2021-2022
	Kshs	Kshs
Transfer to County Assembly of Homa Bay	-	1,177,145,243
TOTAL	-	**1,177,145,243**

Note: There was change in reporting template and Transfers to County Assembly are now accounted for in the CRF Financial Statements and further in the County Assembly Financial Statements.

7. TRANSFER TO OTHER GOVERNMENT ENTITIES-COUNTY FUNDS

Description	FY-2022-2023	FY-2021-2022
Scholarships and other educational benefits- Bursary	134,100,000	-
Homa Bay County Emergency Fund	10,000,000	-
Housing Loan to Civil Servants	51,000,000	-
Homa Bay Municipal Board	3,500,000	
TOTAL	**198,600,000**	-

Note: i. *There are no comparative figures since Housing Loan to Civil Servants is a scheme established during the current Financial Year and the Emergency Fund and Bursary did not receive any allocation in the FY 2021-2022*

ii. The transfer to Homa Bay Municipal Board of Kshs. 3,500,000 is composed of direct transfers to their commercial account from Executive Recurrent Account excluding payments in-kind

8. SOCIAL SECURITY BENEFITS

Description	FY-2022-2023	FY-2021-2022
	Kshs	Kshs
National social security fund (Employer's contribution)	6,989,330	5,330,136
Government Pension and Retirement Benefits/Lap Trust	46,431,642	7,114,713
Government Pension and Retirement Benefits/Lap Fund	93,811,895	20,337,959
TOTAL	**147,232,867**	**32,782,808**

Note:

i. *Due to arrears accruing from previous financial years in relation to LAPTRUST and LAPFUND paid in the current Financial Year, the figure of Lap Trust increased from Kshs. 7,114,713 to Kshs. 46,431,642 and Lap Fund increased from Kshs. 20,337,959 to Kshs. 93,811,895.*

ii. NSSF contribution increased from Ksh. 5,330,136 to kshs. 6,989,330 due to recruitment of new staff and regulatory changes leading to increase in contribution.

9. ACQUISITION OF ASSETS

Non- Financial Assets	FY-2022-2023	FY-2021-2022
	Kshs	Kshs
Construction of Buildings-Non Residential	31,698,178	297,682,134
Refurbishment of Buildings- Non Residential	283,901,982	127,260,375
Construction of major Roads, access roads and bridges	937,847,195	844,809,089
Other Infrastructure and civil works	647,349,790	1,561,467,073
Purchase of Office Furniture and General Equipment	-	12,420,092
Purchase of motor vehicles	28,512,080	5,200,000
Purchase of Specialized Plant, Equipment and Machinery	78,208,787	245,700,926
Purchase of Certified Seeds, Breeding Stock and Live Animals	43,648,035	-
Computer and Accessories	25,537,566	31,542,180
Total	**2,076,703,613**	**3,126,081,869**

Note: *The schedules supporting Construction of major roads, access roads, and bridges includes payments made under Road Maintenance Levy Fund from the balance carried forward from fy 2021-2022 of kshs. 22,790,111*

10. CAPITAL GRANTS AND PAYMENTS

	FY-2022-2023	FY-2021-2022
	Kshs	Kshs
Village Youth Polytechnic	5,172,208	6,027,944
Homa Bay Municipal Board (KUSP-UDG)		65,685,635
Covid-19 Infrastructural Development Grant		-
Financing Locally-Led Climate Action Programme (FLOCA)	9,286,382	
Total	**14,458,590**	**71,713,579**

Note: *The figure of kshs. 5,172,208 was expenditure of balance brought forward from fy 2021-2022 under Homa Bay County Village Youth Polytechnic*

11. OTHER GRANTS AND TRANSFERS

	FY-2022-2023	FY-2021-2022
Description	**Kshs**	**Kshs**
Other Grants and Transfers (NARIGP)	195,440,721	107,581,269
Homa Bay Primary Healthcare Support Programme	9,199,700	-
Universal Health Care Project	31,960,268	-
Kenya Urban Support Programme-UIG	2,541,533	1,500,000
Kenya Devolution Support Programme- KDSP	100,932	2,751,898
Agricultural Sector Development Support Programme (ASDSP II)	35,350,651	25,542,272
DANIDA	7,468,313	-
National Value Chain Project (NAVCDP)	655,220	-
Total	**282,717,338**	**137,375,439**

***Note**: The expenditures for the grants have incorporated the balances brought forward from fy 2021-2022 as detailed in Annexure 5*

12. OTHER PAYMENTS

Description	**FY-2022-2023**	**FY-2021-2022**
	Kshs.	**Kshs.**
Kenya Revenue Authority Recoveries	64,961,910	602,267,548
Total	**64,961,910**	**602,267,548**

13. CASH AND BANK BALANCES

BANK BALANCES

Name of Bank, Account No. & Currency	FY-2022/2023	FY-2021/2022
	KShs	KShs
Homa Bay County CBK-CRF A C No.1000171065	-	*37,761,208*
Homa Bay County CBK-Development A C NO.1000170611	*189,868*	*2,130,341*
Homa Bay County CBK-Recurrent A C NO.1000170627	*1,355,586*	*1,042,019*
Homa Bay County CBK-NARIG A C NO.10000369148	*841,206*	*19*
Homa Bay County kcb-NARIG A C NO.1236900391	*83,295,886*	*13,347,697*
Homa Bay County Government CBK Deposit A C No.1000260343	*19,627,619*	*27,080,569*
Homa Bay County KCB-Revenue A c NO.1140763555	-	*1,593,578*
Homa Bay County CBK-ASDSP A C NO1000389699	*2*	*2*
HOMABAY COUNTY ASDSP KCB A C 1233914715	*11,088,628*	*3,060*
Homa Bay County CBK-UNIVERSAL Health Care Project A C NO 1000347031	*139,508*	*27,866,401*
Homa Bay County salary and Operation A C Coop Bank A C 011415906001 00	*1,682,575*	*4,517,833*
Homa bay County Salary Expense Account A/C 0980280283004	*906,792*	- *230,977,874*
Homa Bay County Salaries KCB A C 1140805649	*61,874,226*	*69,986,700*
Homa Bay County CBK-Road Mantainance Levy Fund A C NO.1000260351	*83,136*	*22,790,111*
Homa Bay County Kcb-Kenya Urban Support Programme KCB A C NO.1259560562-U.I.G.	*4,551*	*206,169*
Homa Bay County Kcb-Kenya Urban Support Programme KCB A C NO.1247953181-UDG		-
Homa Bay County Kenya Devolution Support Programme KCB A c 1281011991	*747*	*100,932*

Department of Finanace and Economic Planning – Equity Bank A/C No. 0980262854542	*7,434*	*551,010*
Department of Education and ICT -Equity Bank A/C No.9802086811721	*2,966*	*13,667*
Department of Transport And Infrastructure- Equity Bank A/C No.980263681703	*52*	*118,724*
Department of Trade, Indutrialization and Cooperatives- Equity Bank A/C No.980263681985	*7,615*	*13,083*
Department of Lands and Physical Planning - Equity Bank A/C No.980263681992	*928,343*	*500,809*
Department of Energy and Natural Resources - Equity Bank A/C No.980263681592	*153,564*	*35,702*
Department of Agriculture Livestock and Fisheries - Equity Bank A/C No.980263682688	*31,229*	*126,404*
County Public Service Board - KCB Bank A/C No.1273813057	*379*	*258*
Department of Health Srvices - Equity Bank A/C No.0980263681654	*10,705*	*460,969*
Department of Gender ,Sports and Culture - Equity Bank A/C No.980263681677	*7,265*	*304,752*
Department of Water Services and Environment - Equity Bank A/C No. 980263681691	*707,352*	*279,498*
Department of Executive Services - Equity Bank A/C No. 980268738509	*2,649*	*1,242,675*
Department of Executive Administration - Equity Bank A/C No. 0980279373519	*328,100*	*4,833,577*
Homa Bay Municipality Operations Account A/C 0980279269135	-	-
Executive Loan Account -A/C No.0980265695534	-	-
Education Bursary Fund -Equity Bank A/C No.0980263410113	-	-
Emergency Fund Account-Equity Bank A/C No.	-	-
Homa Bay County Village Polytec CBK A/C No.1000369857	-	*5,172,208*

Homa Bay County Vocational Training. KCB A C No.1233231693		*53,742*	*4,918*
Homa Bay County Health Special Account-Eco Bank A C 6616001118		*19,250*	*1,727,838*
Homa Bay County CBK Primary Health Care A C 1000586273		*7,012,116*	-
Homa Bay County CBK National Agricultural Value Chain A C 1000704861		-	
Homa Bay County Agricultural Value Chain Development Project KCB A C 1314136674		*66,537,509*	
Homa Bay County CBK Climate Change Fund A C 1000641387		*6,713,618*	
Homa Bay County -KIGOTO MAIZE MILLING MACHINE KCB A C 1305655206		*107,556*	
ROAN ANTELOPE HALF MARATHON KCB A C 1312688084		*6,903*	
Sub Total		***263,728,676***	- ***7,165,140***
SUB COUNTY HOSPITALS			
Abuoro Dispensary Coop Bank A C 01141637889000		*73,371*	*2,792*
Adiedo Dispensary -KCB Bank A C No.11355740984		*28,900*	*7,428*
Adiedo Dispensary-KCB Bank A C NO.11355740984		*3,679*	*7,428*
Agawo Dispensary -KCB Bank A C NO.1135766940		*28,900*	*1,431*
Agawo Dispensary-KCB Bank A C No.1135766940		-	*1,431*
Agera Community Dispensary KCB A C 1255430788		*71,622*	*101,911*
Aimo Dispensary COOP Bank No.01141796064100		*40,770*	*10,833*
Alaro Dispensary KCB A C 1255376104		*70,111*	*136,102*
Alum Beach Dispensary -KCB Bank A C No.1135908486		*28,660*	*27,930*

Amoyo Health Centre – COOP Bank A/C No. 01100076486000	*35.736*	*-*
Amuono Health Centre Equity Bank A/C 0980281306657	*37.291*	*7.128*
Andiwo Health Centre -COOP Bank A/C No.01141636205400	*41.972*	*1.574*
Angiya Dispensary -COOP Bank A/C No.1141330090300	*86.947*	*1.000*
Atela Dispensary – KCB Bank A/C No. 1137863021	*109.918*	*233.625*
Atella Dispensary-KCB Bank A/C No.11378633021	*-*	*233.625*
Awach Health Centre – KCB Bank A/C No. 1184125694	*28.900*	*33.845*
Bala Health Centre Co-op Bank A/C 01141983237300.	*31.700*	*830*
Chuh Ber Dispensary-COOP Bank A/C No.01141456703000	*-*	*123.857*
Chuh Ber Dispensary-COOP Bank A/C No.01141456703000	*28.900*	*123.857*
Chuoye Dispensary -KCB Bank A/C No.1113917709	*28.900*	*1*
Dol Kodera Dispensary KCB Bank A/C 1224818350.	*67.433*	*3.265*
DUDU HEALTH CENTRE Bank A/C 01141982300400.	*28.900*	*1.520*
Dwele Dispensary Coop Bank A/C 01141332169801	*36.731*	*2.950*
Gilbert Obora Pedo Health Centre Coop bank A/C 01141983233900	*28.900*	*5.735*
Gingo Community Dispensary A/C-0760278756231	*77.786*	*2.833*
GK Prison Dispensary -COOP Bank A/C No.1141293996600	*109.772*	*8.741*
God Agak Health Centre Co-op Bank A/C 01141982303800.	*28.900*	*1.435*
God Agulu Health Centre Co-op Bank A/C 01141796775100	*325.375*	
God Ber Health Centre-KCB Bank A/C No.1125322063	*67.433*	*77.702*

God Bura Health Centre-COOP Bank A C No.01141076437300	*249.299*	*103.602*
Gongo Dispensary -COOP Bank A/C No.1141047541500	*67.433*	*2.448*
Got Kamondi Dispensary -KCB Bank A/C No.114268509	*28.900*	*184.204*
Got Kojowi Health Centre-COOP Bank A/C No.1141047961001	*343.055*	*151.824*
Got Oyaro Health Centre-KCB Bank A/C No.11422554171	*72.527*	*99.036*
Harambee Health Centre -KCB Bank A/C1211078973	*75.886*	*66.150*
Homa Bay County Referral Hospital -Coop Bank A/C No.01141589382900	-	
Homa Bay County Referral Hospital -Equity Bank Collection A/C No.0980279740164	-	
Homa Bay County Referral Hospital -KCB Bank Collection A/C No.1252185146	-	
Homa Lime Health Centre-COOP Bank A/C No.1134076370600	*67.433*	*94.545*
Homahill Health Centre Co-op Bank A/C 01141981826800	-	*97.568*
Imbo Health Centre Co-op Bank A/C 01141982300600.	*28.900*	*7.955*
Kabondo Sub County Hospital-COOP Bank A/C No1141455391900	-	*879.488*
Kabongo Dispensary KCB A/C 1255130679	*84.304*	*1.200*
Kachuth Dispensary -COOP Bank A/C No.1141434476800	*30.599*	*546*
Kadhola Community Health Centre-COOP Bank A/C No.11000047804900	*35.663*	*711*
Kajiei Dispensary -KCB Bank A/C No.11388330453	*134.221*	*162.592*
Kakrigu Health Centre KCB A/C 1273533763	*67.433*	*1.546*
Kamagak Health Centre Co-op Bank A/C 01141796570000.	*28.900*	*601*
Kandiege 4 Hospital -KCB Bank A/C No.1164813048	-	*418.252*

Kangir Community Dispensary -COOP Bank A/C No.01141589149300	*28,900*	*54,462*
Kasewe Dispensary -KCb Bank A/C No.1150482435	*64,256*	*46,740*
Kauma Ramba Health Centre-KCB Bank A/C No.1118240472	*67,433*	*81,953*
Kawanga Dispensary-COOP Account No.01141637284900	*34,655*	*1,418*
Kendu Bay Subcounty Hospital -Coop Bank A/C No.1141589338400	-	*660,888*
Kiasa Dispensary -COOP Bank A/C No.1141047305400	*168,799*	*142,444*
Kiembe Health Centre -COOP Bank A/C No. 01100047275100	*105,649*	*667*
Kigwa Dispensary -COOP Bank A/C No.1141047336800	*144,597*	*1,969*
Kijawa Dispensary -COOP Bank A/C No.1141076526800	*105,966*	*281,165*
Kijebi Dispensary- KCB Bank A/C No.1197703829	*28,900*	*827*
Kilusi Health Centre KCB A/C 1216487464	*30,178*	*1,481*
Kimonge Dispensary -KCB Bank A/C No.1119674980	*112,472*	*2,176*
Kipasi Community Health Centre	*71,276*	*1,600*
Kirambo Dispensary Coop Bank A/C 01141332169500	*28,900*	*2,706*
Kisaku Dispensary -COOP Bank A/C No.1141330081700	*129,254*	*56,039*
Kisegi Level 4 Hospital -KCB Bank A/C No.1164813048	-	*264,489*
Kitare Health Centre-COOP Bank A/C No.1141293509000	*788,928*	*29,586*
Kiwa Island Dispensary -KCB Bank A/C No.1158085729	*44,657*	*131*
Kobodo Dispensary -COOP Bank A/C No.1141434893500	*523,315*	*41,589*
Kobuya Community -KCB Bank A/C No.1119685103	*31,038*	*198,720*

Kodula Community Dispensary -KCB Bank A C No.1177332183	*46,147*	*2,762*
Koduogo Dispensary COOP Bank A C No.01141456911400	*108,656*	*98,775*
KogwenoOriang Health Centre-KCB Bank A C No.1135720134	*39,008*	*9,727*
Kokech Mirondo Health Centre-COOP Bank A C No.1141455701300	*28,900*	*6,463*
Kokwanyo Health Centre-KCB Bank A C No.1135297665	*67,433*	*125,322*
Kome Dispensary -COOP Bank A C No.1100047430100	*77,676*	*2,165*
Kosele Dispensary -KCB Bank A C No.1149786728	*32,014*	*1,483*
Koywech Dispensary -KCB Bank A C No.1135095639	-	*49,717*
Kuge Health Centre-COOP Bank A C No.01141331765800	*37,524*	*70,861*
Kwamo Community Dispensary -COOP Bank A C No.1141076487800	*67,433*	*4,913*
Lambwe Dispensary -COOP Bank A C No.1141076920800	*105,966*	*247,394*
Lambwe Forest Dispensary -COOP Bank A C No.1141292949900	*10,550*	*2,190*
Langi Kadero Health Centre-COOP Bank A C No.01141981625500	*67,735*	*313*
Lela Dispensary -KCB Bank A C No.1138855383	*28,900*	*9,904*
Litare Dispensary KCB Bank A C 1269891367	*73,977*	*1,399*
Lwanda Awiti Dispensary -COOP Bank A C No.1141433196200	*92,599*	*3,150*
Lwanda Gwassi Community Health Centre Co-op Bank A C 01141292209601	*67,896*	
Lwanda Kobita Dispensary -COOP Bank A C No.1100047432600	*70,145*	*2,263*
Lwanda Kobitta Dispensary -CO-OP BankA C No.01100047432600	-	*2,263*
LwandaGwasi Community Health Centre-COOP Bank A C No.1141292209600	*75,594*	*25,715*

Magawo Dispensary KCB A/C 1179973852	*28,900*	*2,017*
Magina Health Centre – KCB .Bank A/C No.1121842089	*176,937*	*645*
Magunga Health Centre-COOP Bank A/C No.1141076455000	-	*1,136,794*
Makongeni Health Centre-COOP Bank A/C No.1141456943000	-	*126,225*
Malela Dispensary -KCB Bank A/C No.1143762061	-	*3,506*
Malongo Community Dispensary -COOP Bank A/C No.1141293502200	*28,900*	*9,322*
Maram Dispensary -COOP Bank A/C No.1141292824200	*70,773*	*2,588*
Marindi Health Centre-COOP Bank A/C No.1141076050000	-	*302,849*
Masogo Dispensary -KCB Bank A/C No.1119612144	*102,277*	*46,389*
Mbita Sub-District Hospital- KCB Bank A/C No.1163186821	-	*710,470*
Midland Health Centre Co -op Bank A/C 01141796682700	*28,900*	*355*
Miniambo Community -COOP Bank A/C No.114292373900	*140,656*	*37,534*
Miorre Dispensary Coop Bank A/C 01141331298200	*28,900*	*2,216*
Miriu Health Centre-KCB Bank A/C No.1109937040	-	*818,061*
Msare Health Centre CO-OP BANK A/C 01141076462200	*90,253*	*2,064*
Mukende Dispensary Coop Bank A/c No 01141293534301	*28,900*	*1,486*
Mukuyu Health Centre - COOP Bank A/C No.01141636799600	*57,550*	*1,046*
Mwiregwa Dispensary Project A/C 0760193717689	*30,643*	*3*
Ndere Dispensary -KCB Bank A/C No.1176945742	*29,707*	*1,016*
Ndhiwa Sub District Hospital-COOP Bank A/C No.01141636116300	-	*661,771*

Ndhuru Dispensary -COOP Bank A C No.1141047938100	*126,299*	*2,743*
Ndiru Health Centre-COOP Bank A C No.1141076464600	-	*388,756*
Nduga Dispensary -COOP Bank A C No.1141456912500	*38,351*	*34,857*
Ngegu Dispensary -COOP Bank A C No.1141848163300	*67,433*	*81,002*
Ngeri Community Health Centre Project A C 0760199725773	*28,900*	*1,456*
Ngeta Dispensary -Coop Bank A C No.1141455147800	*53,231*	*2,834*
Ngodhe Dispensary -COOP Bank A C No.1141076982600	*67,433*	*2,672*
Ngolo Dispensary KCB A C 1224958985	*97,605*	*136,838*
Nguku Dispensary -COOP Bank A C No.1141047412700	*49,852*	*2,963*
Nyabola Health Self Helth Centre-KCB Bank A C 1142303187	*71,770*	*1,484*
Nyadenda Dispensary -Equity Bank A C No.760295131198	*67,433*	*615*
Nyagoro Health Centre-COOP Bank A C No.1141048044200	*28,900*	*124,510*
Nyakweri Dispensary -COOP Bank A C No.1141330561600	*67,433*	*75,059*
Nyalgosi Dispensary -KCB Bank A C No.1119816920	*57,759*	*353,281*
Nyalkembo Health CentreA C 01141293519500	*76,052*	*42,150*
Nyalkinyi Dispensary -COOP Bank A C No.1141293642900	*67,433*	*308,536*
Nyamadede- Community Dispensary -Eqquity Bank A C 0760193623504	*30,524*	*236*
Nyamanga Dispensary Coop Bank A C 01141637025400	*78,562*	*4,262*
Nyamasi Dispensary -COOP Bank A C No.1141047485101	*190,125*	*655,509*
Nyambare Dispensary -COOP Bank A C No.1141456964600	*80,190*	*142*

Nyamogo Dispensary Co-op Bank A/C 01141637938000.	*1,945*	*2,355*
Nyamrisra Dispensary -Equity Bank A/C No.076029545280	*38,533*	*8,598*
Nyandiwa Dispensary-COOP Bank A/C No.01141330322600	-	*49,493*
Nyangajo Dispensary -KCB Bank A/C No.2345261161	*28,900*	*29,468*
Nyangiela Health Centre-COOP Bank A/C No.01141796275500	-	*24,965*
Nyangiela Health Centre-KCB Bank A/C 1135164363	-	*214,422*
Nyaoga Community Dispensary-COOP Bank A/C No.01141590482000	*28,900*	*137,821*
Nyarut Health Centre-COOP Bank A/C No.1141456958100	*71,586*	*1,367*
Nyatoto Health Centre-COOP Bank A/C No.1141330077300	*67,433*	*1,697*
Nyawango Dispensary -COOP Bank A/C No.1141454182600	*586,758*	*420,165*
Nyawango Dispensary-COOP Bank A/C 1141454182600	-	*420,165*
Nyawawa Dispensary -COOP Bank A/C No.11414569800	*29,965*	*7,905*
Nyawita Dispensary-COOP Bank A/C No.01141456905300	*73,024*	*42,726*
NYS Lambwe Dispensary Project -COOP Bank A/C No.1100048228500	*28,900*	*1,028*
Obalwanda Dispensary -Equity Bank A/C No.760293733003	*67,433*	*803,643*
Obanga Health Centre-COOP Bank A/C No.1141076442400	*28,900*	*2,311*
Ober Health Centre-K CB Bank A/C No.1105527441	*28,900*	*585,246*
Ober Kabuoch Dispensary- Co-Op Bank A/C No.01141047517500	*19,222*	*511*
Obunga Dispensary -COOp Bank A/C No.011000472212200	*67,433*	*107,391*
Obunga Dispensary -COOp Bank A/C No.01141047221200	-	*26,853*

Obuya Dispensary-COOP Bank A/C No.01141456894200	*28,900*	*763*
Obwanda Dispensary COOP Bank A/C No 01141076503900	*40,964*	*504,736*
Odaso Dispensary Co-op Bank A/C 0114419823060000.	*33,310*	*1,355*
Odino Health Centre KCB Bank A/C No. 1216915385	*27,561*	*501*
Ogando Dispensary KCB A/C 1183734816	*34,223*	*3,972*
Ogongo Subcounty Hospital -Coop Bank A/C No.1141331281300	-	*447,644*
Ogwang Bware Health Centre Co-op Bank A/C 01141982300300.	*28,900*	*3,975*
Ojunge Health Centre Co-op Bank A/C 01141590292600.	*28,900*	*28,779*
Ojwando Dispensary -KCB Bank A/C No.1149802065	*67,433*	*373*
Okiki Amayo Memmorial Health Centre-KCB Bank A/C No.1105031985	*180,734*	*121,559*
Okita Dispensary KCB Bank A/C 1266287876	*67,433*	*731*
Okok Dispensary -COOP Bank A/C No.1141047986500	*41,826*	*75,408*
Okok Dispensary -COOP Bank A/C No.1141047986500	*12,926*	*75,408*
Olando Dispensary -KCB Bank A/C No.1141944987	*54,581*	*6,158*
Ombek Dispensary -KCB Bank A/C No.1136985387	*75,315*	*21,970*
Ombo Kach Eng' Dispensary COOP Bank A/C No. 01100047460000	*48,139*	*5,433*
Omboga Dispensary -COOP Bank A/C No.01141017265700	*36,510*	*17,942*
OmboKachieng Dispensary -COOP Bank A/C No.1100047460000	-	*5,433*
Omiro Dispensary -KCB Bank A/C No.1118846257	*77,931*	*32,885*
Ondati Dispensary Co-op Bank A/C 01141940112200	*40,240*	-

Oneno Dispensary -COOP Bank A/C No.1141456109600	*67,433*	*10,660*
Ongako Dispensary-COOP Bank A/C No.01141636450700	*74,563*	*1,078*
Ongamo Dispensary – KCB Bank A/C No.1136686991	*38,040*	*1,812*
OpembleCommunity Dispensary-KCB Bankk A/C No.1133706088	*67,433*	-
Oredho Health Centre – COOP Bank A/C No.01141796099900	*91,006*	*7,496*
Orego Health Centre-COOP Bank A/C No.1141589806500	*430,052*	*47,167*
Oriang SDA Dispensary-KCB Bank A/C No 1252829663	*69,879*	*17,065*
Oridi Community Health Centre-COOP Bank A/C No.01141076500500	*28,913*	-
Oridi Community Health Centre-COOP Bank A/C No.1109076500500	*7,564*	*828*
Oriwo Health Centre -KCB Bank A/C No.1178082385	*67,433*	*15,183*
Otange Dispensary -COOP Bank A/C No.1141433929000	*71,605*	*1,388*
Otaro Health Centre-COOp Bank A/C No.01141590794600	*70,167*	*30,635*
Othoro Health Centre-KCB Bank A/C No.1117926311	-	*192,813*
Otondo Dispensary KCB A/C 1274329248	*18,055*	
Oyombe Health Centre Co-op A/C 01141982305600	*33,095*	*655*
Oyuma Dispensary -KCb Bank A/C No.1135668493	*29,681*	*43,851*
Pala Dispensary KCB -Bank A/C No.1210289091	*105,966*	*235*
Pala Health Centre – KCB Bank A/C No. 1121528406	-	*246,614*
Pala Masogo Health Centre-COOP Bank A/C No.1141456915700	*42,200*	*50,013*
Ponge Community Dispensary National Bank A/C 01248046522200	*26,172*	*96,125*

Ponge Dispensary C0-OP Bank 01141293504300	*160,827*	
Rachar Health Centre- COOP Bank A/C No.01141590854200	*67,433*	*33,416*
Rachuonyo District Hospital -Coop Bank A/C No.01141455362600	-	-
Ragwe Dispensary -KCB Bank A/C No.1134787510	*43,831*	*20,022*
Rakwaro Dispensary -KCB Bank A/C No.1225537657	*113,281*	*65*
Randhore Dispensary -COOP Bank A/C 01109433994900	*67,433*	*2,187*
Randung Dispensary -COOP Bank A/C No.01100047451300	*67,433*	*85,717*
Randung Dispensary -COOP Bank A/C No.01141047451300	*13,745*	*92,225*
Rangwe Subcounty Hospital -Coop Bank A/C No.11415893800	-	*3,291,346*
Rapedhi Health Centre Co-op Bank A/C 0114190001300.	*28,900*	*495*
Rariw Dispensary -COOP Bank A/C No.1141047963500	*67,433*	*37,308*
Ratanga Health Centre Co-op Bank a/c 01141637594600	*44,805*	-
Rayudhi Community Dispensary-COOP-Bank A/C 01141047116000	*77,501*	*6,943*
Remba Dispensary -COOP Bank A/C No.1141331134300	*53,576*	*4,309*
Ringa Health Centre- KCB Bank A/C No.1216487863	*128,526*	*153,040*
Ringiti Dispensary -COOP Bank A/C No 01141331762900	*92,542*	*4,523*
Roo Dispensary-COOP Bank A/C No.01141331157400	*82,428*	*12,638*
Seka Health Centre-COOP Bank A/C No.11410763372500	*186,821*	*24,523*
Sena Health Centre-COOP Bank A/C No.1141076847900	-	*817,575*
SimbiKogembo Dispensary -KCB Bank A/C No.1137002360	-	*361*

Sino Dispensary -KCB Bank A/C No.1119724015	*67,968*	*69,126*
Soklo Dispensary – Coop Bank A/c No 01141330126900	*67,433*	*8,350*
St. Elizabeth Ndisi Health Centre – COOP Bank A/C No.01141636726300	*38,675*	*963*
Suba District Hospital-KCB Bank A/C No.1163886289	-	-
Takawiri Dispensary- Coop Bank A/C No 01141047027200	*113,021*	*2,646*
Tala Dispensary -KCB Bank A/C No.1136084053	*76,921*	*57,138*
Temo Dispensary Coop Bank A/C 01141332169600	*28,900*	*975*
Tom Mboya Health Centre-COOP Bank A/C No.1141076983500	-	*1,895,106*
Tom Mboya Health Centre-KCB Bank A/C No.1164404172	*759,202*	*1,895,106*
Tonga Mission Health Centre-Co-OP Bank A/C No.01100048331600	*163,500*	*1,123*
Ugina Health Centre-COOP Bank A/C No. 01141076649300	*74,977*	*4,349*
Unga Dispensary -KCB Bank A/C No.1101511818	*44,772*	*149,667*
Usao Health Centre-COOP Bank A/C No.1141330271000	*67,433*	*35,890*
Wagwe Health Centre-KCB Bank A/C No.1135498822	*67,433*	*60,155*
Wakula Dispensary – COOP Bank A/c No 01141076826000	*137,233*	*1,173*
Wandiji Dispensary Coop Bank A/C 01141982304000	-	*975*
Waware Dispensary -COOP Bank A/C No.1141076827400	*100,096*	*3,212*
Wiga Dispensary -COOP Bank A/C No.11411048182000	*291,146*	*105,042*
Wikomimo Health Centre-COOP Bank A/C No.01141292909100	*85,459*	*1,554*
Wikondiek Dispensary -COOP Bank A/C No.1141454777900	*44,663*	*43,437*

Wikoteng Dispensary -C OOPv Bank A C No.1141456962100	*99,881*	*15,144*
Yala Dispensary -COOP Bank A C No.01141266172400	*101,538*	*153,829*
Yokiya Self Help Dispensary-Equity Bank A C N0.760193043171	*67,433*	*1,976*
MBITA KALANDO HEALTH CENTRE - KCB A C No. 1312198842	*28,900*	-
KICHAWA DISPENSARY - COOP Bank A C No. 01141981732200	*105,966*	-
KAMSER SEKA HEALTH CENTRE - EQUITY Bank A C No. 0980283666236	*28,900*	-
GOT RACHAR HEALTH CENTRE - COOP Bank A C No. 01141982303700	*28,900*	-
RAPOGI HEALTH CENTRE - COOP Bank A C No. 01141796787800	*28,900*	-
Sub Total	***16,106,633***	***26,157,548***
GRAND TOTAL	***279,835,309***	***18,992,408***

14. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2022-2023	2021-2022
	Kshs	Kshs
Debtors and staff imprest	5,406,100	11,600,000
Total	**5,406,100**	**11,600,000**

15. ACCOUNTS PAYABLE

Description	FY-2022-2023	FY-2021-2022
	Kshs	Kshs
Deposits and Retention	19,627,619	27,080,569
Total	**19,627,619**	**27,080,569**

16. FUND BALANCE BROUGHT FORWARD

Description	FY-2022-2023	FY-2021-2022
	Kshs.	Kshs.
Fund Balance b/f from previous year	3,511,838	2,346,031,390
Total	**3,511,838**	**2,346,031,390**

14. OTHER IMPORTANT DISCLOSURES

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

Description	Balance b/f FY 2021/2022 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2022/2023 Kshs
Construction of buildings	76,048,167.00	87,689,049	99,687,014	64,050,202
Construction of civil works	658,645,426.00	413,363,895	344,505,758	727,503,563
Supply of goods	125,937,676.00	50,216,031	35,830,120	140,323,587
Supply of services	21,697,167.00	16,414,637	14,440,630	23,671,174
Total	**882,328,436.00**	**567,683,611**	**494,463,522**	**955,548,525**

Other Important Disclosures (continued)

1. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.

ii) County Ministries and Departments.

iii) The National Government.

iv) Other County Governments Entities and

v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
Transfers to related parties		
Transfer to the County Assembly	1,143,479,244	1,177,145,243
Transfers to HOMAWASCO		
Total Transfers to related parties	**1,143,479,244**	**1,177,145,243**
Transfers from related parties		
Transfers from the Exchequer	7,870,981,661	7,408,733,152
Transfers from MDAs	423,695,483	147,411,826
Transfers from SCs and SAGAs- National Government		-
Total Transfers from related parties	**8,294,677,144**	**7,556,144,978**

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

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

Reference No. on the external audit Report	Issues/Observation form the auditor	Management Comments	*Focal Point person to resolve the issue(Name and designation)*	*Status: (Resolved/ Not Resolved)*	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	**1.1 Unsupported Basic Wages of Temporary Employees**	*The management wishes to state that the temporary employees were properly recruited through interviews and issuing of temporary appointment letters to successful candidates by the department of water. These employees were recruited to offer cleaning services in markets and the urban centers.*	*CEO PSB and Director Human Resource Development*	*Resolved*	
1.2	**1.2 Staff Salary Payments Outside Integrated Payroll and Personnel Database (IPPD)**	*The management has since issued all staff with personal numbers and integrated into the IPPD*	*CEO PSB and Director Human Resource Development*	*Resolved*	
1.3	**1.3 Unsupported Increase in Employee Costs**	*The management wishes to state that employee costs increased as a result of recruitment of enforcement officers to bolster our revenue collections and employment of medical officers to improve health services to citizens of Homa Bay. Further, the management paid gratuity to contractual employees whose contracts had ended*	*CEO PSB and Director Human Resource Development*	*Resolved*	

		in 2021 and 2022. *Moreover, the increase also arose from confirmation of Early Year Education trainers and teachers. Also, there are annual salary increments and promotions of staff that the County as an employer is obliged to implement.*			
2.1	**2.1. Unsupported Expenditure on Specialized Materials and Services** In the circumstance, the validity and propriety of the expenditure of Kshs. 22,768,013 could not be confirmed.	*The management wishes to state that, the payment vouchers and the records in support of the expenditure of Kshs. 22,768,013 have now been attached for audit review to ascertain the accuracy, validity and propriety of the expenditure as stated above.*	*Chief Officer Finance*	*Resolved*	
2.2	**2.2. Unsupported Expenditure on Routine Maintenance-Other Assets**	*The management wishes to state that the supporting documents for expenditure of kshs. 4,098,940 in relation to routine maintenance are hereby attached for audit review*	*Chief Officer Roads*	*Evidence Provided*	
2.3	**2.3. Unsupported Expenditure on Refined Fuels, Oil and Lubricants**	*The management wishes to state that the supporting documents for expenditure of kshs. 7,421,570 in relation to refined fuels, oils, and lubricants are hereby attached for audit review*	*Chief Officer Finance*	*Resolved*	
2.4	**2.4 Unsupported Legal Fees**	*The management wishes to state that the expenditure of kshs. 12,277,900 on legal services was incurred to pay the following advocates:*	*County Attorney*	*Resolved*	

	Note 3 to the financial statements reflects an expenditure on use of goods and services of Kshs.1,416,731,548 which includes an amount of Kshs.134,028,208 for contracted professional services. The latter further includes an expenditure of Kshs. 12,277,900 on legal services.	1. *Nyauke and Company- Kshs. 5,000,000* 2. *Ken Omollo and Company Advocates- Kshs. 6,273,000* 3. *Ken Omollo and Company Advocates- Kshs. 2,000,000* *The case files containing respective invoice raised, court rulings/judgement, subject matter in dispute, fee note and related work as basis for billing are hereby attached for audit verification.*			
3.1	**.1. Unsupported Expenditure on Construction of Roads**	*The management wishes to state that the supporting documents for expenditure of kshs. 71,918,951 in relation to construction of roads are hereby attached for audit review*	*Chief Officer Roads*	*Resolved*	
3.2	**3.2. Unsupported Expenditure on Construction of Buildings-Non-Residential**	*The management wishes to state that the supporting documents for expenditure of kshs. 78,920,475 in relation to construction of non-residential buildings are hereby attached for audit review*	*Chief officer Health*	*Resolved*	
3.3.1	**3.3.1. Unsupported Expenditure on Other Infrastructure and Civil Works**	*The management wishes to state that the supporting documents for expenditure of kshs. 43,952,784 in relation to construction of non-residential buildings are hereby attached for audit review*	*Chief Officer Roads*	*Resolved*	
3.3.2	**3.3.2 Nugatory Expenditure on Tax Penalties**	*The management wishes to state that the County Government files and remits statutory deductions in*	*Chief Officer Finance*	*Resolved*	

		time as evidenced by our i-tax ledger and records provided to the audit team. However, tax recoveries in the Financial Year 2021-2022 are related to additional assessments by the Public Service Division and Investigations and Enforcement departments of the Kenya Revenue Authority which we have appealed at the Tax Appeals Tribunal and Alternative Dispute Resolution (ADR) awaiting resolution.			
3.4	**3.4. Unsupported Expenditure on Purchase of Specialized Plant, Equipment and Machinery**	*The management wishes to state that the supporting documents for expenditure of kshs. 109,027,066 in relation to construction of non-residential buildings are hereby attached for audit review.*	*Chief Officer Health*	*Resolved*	
5.1	**5.1 Unexplained Voided Transactions** Analysis of the system payments indicated that 20 transactions of Kshs. 529,625,874 were voided during the year 2021/2022.Management has indicated, without providing evidence, that the voiding of these transactions was as a result of a Central Bank of Kenya	*The management wishes to state that the National Treasury Cabinet Secretary directed through a year-end closing procedures for 2021-2022 circular no. AG3/83/1/VOL VII (22) that pending payments be voided and cancelled by 30th June 2022. Further, funds meant for payment of said transactions had not been received at the closure of the financial year and were later received in July 2022.*	*Chief Officer Finance*	*Resolved*	

	directive to void all pending transactions in IFMIS and Internet Banking System due to non-release of exchequer disbursements. In the circumstances, the accuracy and regularity of voiding these transactions could not be confirmed.				
1.0	**1.0 Pending Bills**	*The management wishes to state that it strives to clear all the pending bills and has submitted a payment plan to the Office of the Controller of Budget to fast-track clearance of pending bills as per the attached letter.* *Further, the management accumulates pending bills due to late disbursement of funds from National Treasury within stipulated financial timeframe.*	*Chief Officer Finance*	*Resolved*	
2.0	**2.0 Late Exchequer Releases**	*The management concurs with the auditor's observation that delay in release of funds from the National Treasury had adverse effects on implementation of planned activities. Therefore, we appeal to the National Treasury to release funds in time to enable the County Government deliver as per the budget.*	*Chief Officer Finance*	*Resolved*	

<table>
<tr><td>3.0</td><td>3. Budgetary Control and Performance</td><td>The management concurs with the auditor's observation that budgeted goods and services were not delivered to the residents of Homa Bay. This resulted from late disbursement of funds from the National Treasury and under-realization of own-source revenue. Further, the County Government did not receive budgeted funds for conditional grants.</td><td>The CS National Treasury</td><td>Not Resolved</td><td></td></tr>
<tr><td>4.0</td><td>4.0 Failure to Implement Budgeted Pr</td><td>The management concurs with the auditor's observation that projects listed above were not implemented at the close of the financial year due to the following reasons;
1. Late approval of Supplementary Budget for Fy 2021-2022 resulting into late tendering of the projects.
2. Late disbursement of funds from the National Treasury for payment of projects planned for in FY 2021-2022 as listed below
<table><tr><th>Received Date</th><th>Reference Number</th><th>Details</th><th>Amount (Kshs)</th></tr><tr><td>03/06/2022</td><td>FT22154MTC5F</td><td>Exchequer issue</td><td>702,481,797</td></tr></table></td><td>Chief Officer Finance</td><td>Resolved</td><td></td></tr>
</table>

		17/06/2022	*FT22168PZMD3*	*Exchequer issue*	*663,455.031*		
		17/07/2022		*Exchequer Issue*	*624,428.161*		
		3. Direct recoveries by the Kenya Revenue Authority department of Debt enforcement and Investigations and Enforcement totaling to kshs. 602,267,548 which ate into funds meant to finance the unimplemented projects.					
1.0	**1. Accounts Receivables-Outstanding Imprests**	*The outstanding imprests were active imprests as at the time of audit. The said imprests have now been surrendered and vouchers availed for audit verification.*				*Chief Officer Finance*	*Resolved*
2.1	**2.1. Compensation of Employees-Unsustainable Wage Bill**	*The management wishes to concur with the auditor's observation that the compensation of employees translates to 37 percent exceeding the required threshold of 35 percent. This has been attributed to the following reasons:*				*CEO PSB and Director HRM*	*unresolved*

		i. *Collective Bargaining Agreement that the county government signed with the medical staff resulting to the increase of their salaries and allowances.* ii. *Staff inherited from the defunct local authority whose wage and other benefits were increased through a CBA signed before 2013.* iii. *The county government also recruited additional staff because employees inherited from the defunct local authority lacked the adequate capacity to implement government programmes* iv. *The growth of the salaries as a result of the annual staff increment.* *To ensure that this situation is controlled, the County Government of Homa Bay is taking the following measures:* i. *Establishing an optimal staffing structure to ensure expenditure on personnel emoluments complies with the law*			

		ii. *The County Government is exploring other revenue streams to expand the revenue base and reduce the high percentage of expenditure on personnel emolument* iii. *The County Government of Homa Bay has recruited a number of enforcement officers to ensure that there is increased revenue collection.* iv. *The county government of Homa Bay has sought to freeze hiring and non-review of job description.*			
2.2	**2.2. Staff Ethnic Composition** Review of the personal records revealed that the County Executive of Homa Bay had a staff composition of 4793 members as at 30 June, 2022 out of which 3850 or 74% comprised members of the ethnic community dominant in the county.	*The actual County's Staff in the IPPD comprises of 74 percent of the dominant community and 26 percent other ethnic communities.*	*CEO PSB and Director HRM*	*Unresolved*	

2.3	**2.3. Officers on Acting and Delegation of Duty** Review of employee records revealed that five (5) employees were acting or delegated without appointment letters. Further, the acting/delegation period was not determined and it was not possible to confirm whether they had been acting within the time limit as prescribed by law.	*The management concurs with the observations of the auditor that a number of officers were acting in various positions in the County Government of Homa Bay as stated.*	*CEO PSB and Director HRM*	*Resolved*	
3.1.1	**3.1.1 Construction of Maternity at Kodula Dispensary**	*The management wishes to state that the project was at the superstructure level at the time of the visit by the audit team and this was due to delay in payment to the contractor which has now been regularized by the County Government and the contractor is now on site finishing the project as stated in the contract documents.*	*Chief Officer Health*	*Unresolved*	
3.1.2	**3.1.2 Construction of Maternity at Okiki Amayo Health Centre**	*The management wishes to state that the project was at 75% level of construction at the time of the visit by the audit team and this was due to delay in payment to the contractor which has now been regularized by the County Government and the*	*Chief Officer Health*	*Unresolved*	

		contractor is now on site finishing the project as stated in the contract documents.			
3.1.3	**3.1.3 Construction of Outpatient Block at Thuon Gweno Dispensary**	*The management wishes to state that the project was at 80% level of construction at the time of the visit by the audit team and this was due to delay in payment to the contractor which has now been regularized by the county government and the contractor is now on site finishing the project as stated in the contract documents.*	*Chief Officer Health*	*Unresolved*	
3.1.4	**3.1.4 Construction of Theatre at Ramula in Kabondo Sub-County**	*The management wishes to state that the project was at 60% level of construction at the time of the visit by the audit team and this was due to delay in payment to the contractor which has now been regularized by the county government and the contractor is now on site finishing the project as stated in the contract documents.*	*Chief Officer Health*	*Unresolved*	
3.1.5	**3.1.5 Construction of Health Facilities on Private Land**	*The management wishes to concur with the auditor that the listed facilities were built on the private land and the ownership has not been transferred to county government. this was due to the pressure*	*Chief Officer Health*	*Unresolved*	

		from the community to have these health centers constructed to bring health services to the community as the process of transfer was ongoing. The documents pertaining the transfers have been submitted to various land boards waiting approvals.			
3.1.6	**3.1.6 Construction of Ward Administrators Office at Rakwaro - Wang'chieng Ward**	*The Management would wish to state that the Construction of Ward Administration office at Rakwaro – Wang'chieng ward is incomplete due to delay of disbursement of funds from the National treasury and the project file is now attached for the audit review.*	*Chief officer Governance*	*Unresolved*	
3.1.7	**3.1.7 Construction of Ward Administrator's Office at Ibo-Homa Bay East Ward**	*The Management would wish to state that the construction of ward administration office at Imbo - Homabay East ward is incomplete due to delay of disbursement of funds from the National Treasury. The project file and the certificate of payment is now available for audit review.*	*Chief officer Governance*	*Unresolved*	
3.1.8	**3.1.8 Construction of Ward Administrator's Office at West Kasipul Ward**	*The management would wish to state that the construction of ward administrator's office West Kasipul ward is incomplete due to delay of funds from the National Treasury. The project file is now available for audit review.*	*Chief officer Governance*	*Unresolved*	

3.1.9	**3.1.9 Completion of Administration's Office Block, Fencing and Installation of Gate at Suba North Sub-County**	*The management would wish to state that the completion of administration office block, fencing and installation of gate at Suba North sub county is complete. However, the county government did not budget for furniture in the year under review, the same has now been included in the current budget and tendering process is ongoing and once the furniture is procured the offices will be put into use. The contractor has been instructed to repair the vandalized fence. In addition, the project file and payment certificate is hereby availed for audit verification.*	*Chief officer Governance*	*Unresolved*	
3.1.10	**3.1.10 Condemned Building at Kendu Sub-County Hospital**	*The management wishes to concur with the auditor's observation that the building mentioned is a condemned building and had been recommended for demolition by ministry of transport, Roads, Housing and Infrastructure on 8th Oct 2019.* *The management in place has come up with Bills of Quantities and the Drawings for the new building which is set to be included in the next supplementary Budget FY 2022/2023.*	*Chief Officer Health*	*Unresolved*	
3.2.1	**3.2.1 Delayed Completion of Kigoto Post-Harvest Grain Handling Facility in Suba Sub- County**	*There was a difference in the contract sum and total amounts paid to a tune of Ksh. 355,951.00. However, efforts are underway for the recovery of the amount from the contractor. Attached is copy of the letter*	*Chief Officer Agriculture*	*Resolved*	

		which was done to the county attorney requesting his office to help in the recovery of the said amount. *The project is currently operational and was officially launched on 4Th November, 2022. Attached are photos as proof.* *The parcel of land on which the project was constructed was recorded to Suba County Council (Reserved for Kigoto Market) as the sole owner. A copy of the document confirming ownership has been attached.*			
3.2.2	**3.2.2 Abandoned/ Incomplete Project – Kigoto Phase 1**	*The first phase for the construction of the mill house was awarded to Ms Denomo Enterprises on 24th June 2015 at a cost of Ksh 12,940,392 and was supposed to last for six (6) months* *The said contractor upon assumption of work kept on abandoning the site from time to time citing delays in payments and site instructions. He was therefore unable to complete the project within the stipulated time.* *A technical team comprising of a representative of the machine supplier and the department of public works ascertained upon evaluation that the building, as was designed was not compatible with the machine that was to be installed therein.* *The initial building has been reviewed in order to convert it into an administration block and a new*	*Chief Officer Trade*	*Resolved*	

		tender for the completion of the building has been awarded to MS NOLAD Engineering Limited *The site has been handed over to the contractor and they are awaiting further instructions from the project manager.*			
3.2.3	**3.2.3. Delayed Construction of Homa Bay Stadium**	*The management would wish to concur with the auditor's observations on the delayed completion of the Homa Bay Stadium which has been occasioned by delay in designs and approval of works at various stages. The contractor has raised request for variations, however, the variations are yet to be appraised and approved by the project implementation committee.*	*Chief Officer Sports*	*Resolved*	
3.2.4	**3.2.4 Construction of a Classroom at Nyawino EYE Centre at Kanyaluo Ward**	*The building is done up to roofing, the walling works inside out not yet done, windows and doors are fixed with no glass panes, floor not done, the classroom already in use in that pathetic condition.*	*Chief Officer Education*	*Unresolved*	
3.2.5	**3.2.5 Construction of Classroom at Waregi EYE Centre at Rusinga Ward**	*The building is incomplete, no roof, no works for internal and external, walling, no windows and doors.*	*Chief Officer Education*	*Unresolved*	
3.2.6	**3.2.6 Construction of a classroom at Osani EYE Centre at Kwabwai Ward**	*The building is at window and no works in progress.* *The site is abandoned by the Contractor. The building has been manifested with grass.*	*Chief Officer Education*	*Unresolved*	

3.2.7	**3.2.7 Renovation and Equipping of Classroom at Aringo EYE Centre at Lambwe Ward**	*The renovation was done for 3 Classrooms instead of one classroom as per the contract agreement and as stated in the BQ at the same contract cost.* *The classrooms have several potholes and depressions on the floor indicating poor workmanship.* *No ceramic floor tiles used as indicated in element no.b of the BQ.* *The plastered pavement arrears are peeling off an indication of poor ratios of cement and sand.*	*Chief Officer Education*	*Unresolved*	
3.2.8	**3.2.8 Construction of Classroom at Luanda EYE Centre**	*The building is complete* *The plastered areas are peeling off an indication of poor ratios of cement and sand.* *The ceiling board has already shown a sign of tear and wear an indication they were not fixed properly.*	*Chief Officer Education*	*Unresolved*	
3.2.9	**3.2.9 Construction of ECDE Classroom at Shauri Yako Primary School Arujo Ward**	*The classroom is complete.* *No soft board ceiling fixed as stated in element no.3 of the BQ.* *No lever union mortise door lock with anodized aluminum lever handle to the door set used as stated in element 4(2) of the BQ.*	*Chief Officer Education*	*Unresolved*	
3.2.10	**3.2.10 Incomplete Arujo Animal Feeds**	*The contract was awarded to Carolina Construction Company Limited in 2015and was to be completed within 8(eight months).*	*Chief Officer Trade*	*Unresolved*	

	Milling Plant (Structure) As reported in the previous year, the department of trade and industrialization awarded a contract to a local contractor towards construction and completion of animal feeds factory and godown at a contract sum of Ksh. 45,160,064 in the financial year 2014/2015. The contract period was eight (8) months with initial expected completion date of 04 January 2016. Review of records revealed that the contractor had cumulatively been paid Kshs.36,712,000.However, physical verification revealed that the project was incomplete and the structure was at lintel level.	*This however did not take place as the contractor was not able to complete the project in record time and requested to extension of time citing delays in payments and site instructions.* *Due to mass excavation not anticipated during designs led to variations that later surpassed the allowable 25% as per the PPAD Act 2015. It was therefore agreed that the project be terminated at the ring beam level. The roofing and other works be treated as a new tender.* *The contracts for Builders work, mechanical works have been awarded and the contractors on site.*			
3.2.11	**3.2.11 Incomplete Water Projects** The expenditure of Kshs.1,561,467,073 on other infrastructure and civil works includes payments of Kshs.	*The management wishes to respond as follows:* *project title* | *contract sum kshs.* | *remarks* | *response* *extension of pipeline karumba to kodonge center at west karachuonyo ward* | *1,199,095* | *works were not complet e* | *works were inspected and sastisfied as substantially comple on 21/04/2020 and completed certificate raised for the same*	*Chief Officer Water*	*Unresolved*	

37,328,320 to various local contractors in respect of drilling of boreholes, extension of water pipelines and rehabilitation of water pans within the County. Physical verification on 10 July 2022 revealed instances of poor workmanship, delays in completion and abandonment of project site by contractors as detailed below:

Project Title	Amount paid (Kshs)
Extension of pipeline korimba to kodenge centre at karachuonyo ward	1,199,095
Drilling and equipment of Kawere togo water project in Kanyemba kologi ward	1,639,040
Extension of God Agulu Water Project in West Kasipul	4,836,400
Equipping of Kabour Ahola Borehole Water Project	1,163,237
Drilling, Development and Equipping of Kandiege /Kochuonyo Water Project	1,035,568
Drilling and Test Pumping Onanda, Luora,Oluso,and Rang'ii	2,371,600

drilling and equipping of kawere togo in kanyamwa kologi ward	*1,639,040*	*the hand pump is not working*	*the borehole was completed and handed over to the community on 25/06/2021 for operation and maintenance*				
extension of god agulu water project in west kasipul ward	*4,836,400*	*two certificates of work done have been paid but works are still incomplete*	*rising mainline was initially 70% complete but destroyed during the construction of oyugis road , this necessitated the re-location of rising mainline through site instruction* *5no water kiosk 90% complete , plumbing and supply and installation of 3m3 plastic tanks pending* *pumping unit not yet done* *construction of new rising mainline pending* *construction of balancing tank at god agulu 70% complete* *distribution mainlines to ombek,katanga, nitin,dol and ramanjo partially done*				
equipping of kabuor ahola borehole water project	*1,163,237*	*-solar panels of 1500watts were installed instead of 5900watts .*	*-the quoted amount of kshs 1,163,237 was for the 1st payment certificate , the saving from the same, the contractor will get site instruction for any additional works*				
drilling, development and equipping of kandiege/ kochuonyo water project	*1,035,568*	*the borehole is not complete*	*-drilling and development done and complete* *-equipping solar pump and solar accessories yet tobe completed* *-construction of steel tower and purchase of plastic done and complete* *-construction of withdrawal point and plumbing works not yet*				
drilling and test pumping onuda , luora , oluo and rangii water projects	*2,371,600*	*-oluso kawiya verified and found capped -onanda was done in private land*	*-drilling and development of oluso kawiya was done and substantially complete. 2nd phase for equipping was awarded and the contractor never honoured the offer or reported the site* *-onanda project , the land owner agreed to surrender the portion of the land to the project management committee*				

Drilling, Development, Pump Testing and Equipping with Solar Unit at Obambo in Gembe ward	3,995,500			-fluora was not done	-fluora project , the contractor never reported to the site			
Drilling, Development, Pump Testing and Equipping with hand Pump at Unga in Wanyama Kosewe	2,549,680	drilling development ,pump testing and equipping with solar and obambo in gembe ward	3,995,500	- physical verification revealed that the water tank tower was poorly done -plastic casing of the borehole was done instead of steel casing	- the office instructed the contractor to repaint the structure - through the advice of supervising geologist who was monitoring the drilling process ,the constructor was instructed to change from steel to plastic due presence of iron element - the borehole was declared low re-charging after test pumping			
Drilling, Pump Testing and Capping of 6No. Boreholes at Seka ,Obangila,Muche,Ogongo ,Orodo and kodula	11,233,800							
Drilling, development and pump testing of various boreholes (Mukende kaksingiri west ward ,kagunje in wangchieng ward,kakrigu in mfangano ward,kawakungu in central karachuonyo ward,kaswaga girls rusinga ward and Nyaburu in gwasi south ward	7,304,400	drilling development , pump testing and equipping with hand pump at unga in kanyamwa kosewe ward	2,549,680	hand pump was not working	-works were inspected and sastisfied as substantially completed on 11/03/2021 and handed over to the community for operation and maintenance - during the defect liability period the contractor was instructed to repare the pump which he did			
Total	**37,328,320**	drilling development , pump testing and capping of 6no. boreholes at ogongo,seka, obangla,muche , olodo, and kodula	11,233,800	-the 2nd phase ofpump installation were not done -muche ,seka and obangla got uncapped and stones have been thrown in the holes	-contract for phase 1(equipping) was awarded and the contractor never honoured the offer report to the site -during completion of drilling and development the boreholes were capped and later they were vanderlised (uncapped) and stones deposited inside the holes .			

In the circumstance, the regularity and validity of the expenditure on the project could not be confirmed and the resident of Homa Bay may not enjoy the benefits of the equipment.

		drilling, development, pump testing of various boreholes. (mukende in kaksingri west ward, kagunje in wangchieng ward, kakriga in mfangano ward, kawakungu in central karachuonyo ward, kaswanga girls in rusinga ward and nyaburu in gwasi south ward)	*7,304,4000*	*-three of the six boreholes turned out to be dry* *- geosurvey report not provided*	*- during drilling and development the three boreholes were declared dry after drilling through a dry aquifer* *-the geosurvey report for nyaburu, kakrigu, kagunje and kaswanga were handed over to the department* *- the geosurvey report for mukende and kawakungu were not handed over to the department*				
3.3.1	**3.3.1 Routine maintenance of Rusinga-Ringa Road Phase 1**	*This contract was awarded in 2015 and work completed in 2015. However, the payment to the contractor remained outstanding as a pending bill until 2021 when it was approved by the pending bills committee and processed for payment but not paid due to late disbursement of funds. Rusinga ring road itself is 18.9km. However, an additional stretch from Kamasengre-Luanda-Ukowe is part of the road and was included in the contract for maintenance thus making it 22Km.*					*Chief Officer roads*	*Resolved*	
3.3.2	**3.3.2 Maintenance of Marindi-Nyanguu-Disii Ogweyo JNC C 18 Road**	*The management wishes to state that the road was completed to satisfaction as per attached project photos and inspection reports. However, it has deteriorated due to recent heavy rains. The drainage works were no paid for as per attached payment certificate.*					*Chief Officer roads*	*Resolved*	
3.3.3	**3.3.3 General Maintenance of Nyalkinyi-Imbo Road**	*The management wishes to state that the publicity sign posts were erected but have been vandalized by the locals.*					*Chief Officer roads*	*Resolved*	

		Due to passage of time since completion of the road. and also due to heavy rains the road had deteriorated and bushes have also grown. The road will however be considered for maintenance in the subsequent years.			
3.3.4	**3.3.4 Maintenance of Rabware-Thagalany-Kopany Road**	*The management wishes to state that this road was completed to satisfaction as per attached inspection report and project photos but had deteriorated due to heavy motorization by tractors transporting sugarcane to the nearby Sukari industries.* *The Culverts and drift reinforcement were not paid for as the contractor had not completed it. The department is following up with the contractor to complete the same.*	*Chief Officer roads*	*Resolved*	
3.3.5	**3.3.5 Maintenance of Marindi-Magina-Pala-Oria Bridge Road**	*The management wishes to state that the road had dilapidated due to heavy rains and has been considered for further intervention in the correct budget for further intervention.* *The publicity sign posts were erected but have been vandalized by the locals.*	*Chief Officer roads*	*Resolved*	
3.3.6	**3.3.6 Maintenance of Sigama-Gaena-Ndhiwa-Ojode-Pala Road**	*The management wishes to state that the road was completed to satisfaction and culverts properly installed. The road is however heavily motored by tractors and trailers transporting sugar cane to Sukari Indursties thus leading to damage of some culverts.* *Heavy rains witnessed over the period have also contributed to deterioration of the road.*	*Chief Officer roads*	*Resolved*	
3.3.7	**3.3.7 Opening of Eka Church-Okondo-Omindi Road**	*The management wishes to state that the road was completed to satisfaction as per attached project photos and inspection reports.*	*Chief Officer roads*	*Resolved*	

		As per the payment certificate, the budget for sign posts was Kshs 160,000 however, the tow installed costed Kshs 50,000 and that is what was paid for. *The road has deteriorated due to heavy rains and motorization by heavy lorries and tractors.*			
3.3.8	**3.3.8 Maintenance of Pala-Sombro-Aora Kogola Road**	*The management wishes to state that the Dozer works were completed during complete rehabilitation of the road as per inspection report attached.* *As at the time of audit, the road had deteriorated due to heavy rains which have also caused blockage of culverts due to siltation. This will however be considered in the subsequent budget for culvert cleaning.* *Publicity sign posts were erected as per attached project photos but one had been vandalized.*	*Chief Officer roads*	*Resolved*	
3.3.9	**3.3.9 Maintenance of Riat-Ariri-Oridi-Minya Road**	*The management wishes to state that the publicity sign posts were erected as per attached project photos. The culverts had been blocked due to siltation after heavy rains. The road will be considered in the subsequent budget for improvement.*	*Chief Officer roads*	*Resolved*	
3.3.10	**3.3.10 Construction of Nyatindo Box Culvert**	*The management wishes to state that this was an initial projection to do a breather pipe culvert of 900mm for the box culvert.* *Upon review it was noted that the box culvert was sufficient to contain the volume and hence the breather culvert was not installed and also not paid for as per attached inspection report.* *The department will ensure installation of bollards as a signage to indicate presence of the structure ahead.*	*Chief Officer roads*	*Resolved*	

		The actual quantity achieved for gabion construction was 90 instead of 300. Only what was achieved was paid for as per attached payment certificate. Further protection works will be considered in the next financial year to stabilize the structure.			
3.4	**3.4 Purchase of Office Furniture General Equipment**	*The management wishes to concur with the auditor that at the time of the audit the equipment has not been distributed to various offices, however the management had done allocation and distribution of the furniture and the equipment to the rightful offices after the audit and they are now in use by the various county officers and the value for money has been achieved.*	*Chief Officer Finance*	*Resolved*	
4.2	**4.2 Completed Projects butnot Use**	*The management concurs with the auditor's observation that the above stated projects were not in use at the time of the physical verification by the Audit Team. However, following the inauguration of the new government, these facilities have now been staffed and equipped and are therefore, operational.*			
5.0	**5. Payments to Council of Governors**	*The management wishes to state that Kshs. 2,000,000 which was paid to the Council of Governors was meant for registration of delegates during the seventh Devolution Conference held in Wote, Makueni County and not contribution to the seventh Annual Devolution Conference*	*Chief of staff*	*Resolved*	
6.0	**6. Non-Functioning Community Projects**	*During the year under review the National Agricultural and Rural Inclusive Growth Project provided an additional 200 New proposals to be developed and funded of which Homa bay County project Coordinating Unit received a little amount of money that could not be enough to allow 100%*	*Coordinate NARIGP*	*Resolved*	

		disbursement to the CDDCs and for that reason the Project Coordinating unit decided to disburse to a tune of 30% which was to help the Community Driven Development Committees (CDDCs) to lay down structures awaiting for further funding by the County Government of Homa bay who were waiting for the funds from the National Treasury.			
1.0	**1. Lack of Staff Establishment**	*The management wishes to concur with the Auditors observation that the County Government of Homa Bay has no approved staff establishment. The National Government through the Ministry of Public Service, Youth and Gender Affairs Launched an Inter-Agency Technical Committee (IATC) for the Capacity Assessment and Rationalization of the Public Service (CARPS) Programme as a joint initiative between the National and County Governments with overall objective of ensuring that government functions are properly structured and capacity built to facilitate transformation of the Public Service for efficient and effective service delivery both at the National and County Governments. The revised comprehensive institutional framework which includes the Private Sector and other key stakeholders for the CARPS Programme was gazetted by the Cabinet Secretary for the Ministry of Public Service, Youth and Gender*	*County Secretary*	*Unresolved*	

		Affairs on 22nd July, 2016 via gazette notice No.5556. *The reporting to the Intergovernmental Steering Committee by the various Committees is ongoing and an implementation framework will be agreed upon in due course by the various stakeholders. Hence, the County has been waiting for the advisory on the same by the Intergovernmental steering committee for it to come up with an approved staff establishment. However, the County Government of Homa Bay is at an advanced stage of developing an approved staff establishment. We have already identified the Kenya School of Government as the main consultant to guide the process.*			
2.0	**2. Lack of ICT Policy and Disaster Recovery Plan** As previously reported, review of the County Executive's ICT Environment revealed that there was no formal approved ICT Policy. The management has not assessed the impact of an outage or disruption to the information communication technology systems and did not develop	*As previously reported, review of the County Executive's ICT Environment revealed that there was no formal approved ICT Policy. The management has not assessed the impact of an outage or disruption to the information communication technology system and did not develop business continuity or information technology disaster recovery plan. Consequently, in case of a disaster significant delays or disruption of activities may occur. In addition, the Executive may not recover or restore critical infrastructure services and systems affecting all operations that rely on the information Communication Technology.*	*Director ICT*	*Unresolved*	

	business continuity or information technology disaster recovery plan. In case of a disaster significant delays or disruptions of activities may occur. In addition, the Executive may not recover or restore critical infrastructure services and systems affecting all operations that rely on the Information Communication Technology.	*ICT Policy has been developed and is in the draft stage awaiting approval by the cabinet. This will assist in data recovery and restoration of critical infrastructure services and will ensure integrity, security and reliability in financial data management information system.* *Find attached herein draft of the policy.*			
3.0	**3. Lack of an Assets Register** In the circumstances, it has not been possible to determine whether the Management has instituted proper mechanisms to safeguard the assets.	*The Management concurs with the auditor's observation that the assets register had not been updated by the time of audit.* *The compilation of the defunct Local Authorities Assets and Liabilities, an exercise conducted nationally was finalized and submitted to Intergovernmental Relations Technical Committee (IGTRC*	*Director Procurement*	*Unresolved*	
4.0	**4. Ineffective Internal Audit and Audit Committee Function**	*The county government of Homa Bay has recruited additional 10 internal auditors as per the resolution of county executive Committee meeting 1/11/2018 minute No.008/1/11/2018 to boost the capacity of the internal audit team. Internal audit unit has also*	*CEC-M Finance and Economic Planning*	*Unresolved*	

		been allocated 12,000,000.00 in the FY 2022/2023 to enhance facilitation. *The process of constituting Audit committee has stipulated in the PFM Act 2012 is in process and soon will be in place to supervise the Internal Audit Functions. Once constituted the internal audit chatter and Risk based Audit work plan will be presented to the committee for approval.*			
65	**5. Anomalies in the Procurement Function**	*The management wishes to state that proper systems have been put in place to ensure smooth e-procurement as addressed below;* *i. The reporting module is now simplified through regular trainings which ifmis users have been taken through making them well versed with the process.* *ii. Details of department activities to be undertaken have now been aligned to form IB of the budget certificate for specific projects planned for procurement.* *iii. Procurement cycle time lines have now been captured following County Executive Committee approvals of procurement activities and when to commence.* *iv. Procurement plans are aligned to form IB of the supplementary budget approvals; it cannot stand alone as new vote heads and generated after uploading*	*Director Procurement*	*Unresolved*	

			of the budget from which procurement plans are developed. v. *Preparation of quarterly reports and implementation of procurement plans was forwarded to audit team as evidence.* vi. *Community Project Management team is now constituted and implementation committees are equally constituted for effective implementation of projects. The management has now put up proper systems to ensure efficiency in coordination of procurement activities.*			

CEC, County Treasury

Sign.....

Date.....30-01-2024

HOMA BAY COUNTY GOVERNMENT
M.C.E.C.
DEPARTMENT OF FINANCE & ECONOMIC PLANNING
P.O. Box 469-40300, HOMA BAY

16. ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND ACCOUNT FOR FINANCIAL YEAR 2022-2023

DATE RECEIVED	RECURRENT	DEVELOPMENT	TOTAL
28.07.2022 AND 04.08.2022	645,874,086	-	645,874,086
20.09.2022	334,032,236	99,172,207	433,204,443
Q1	**979,906,322**	**99,172,207**	**1,079,078,529**
14.10.2022	476,361,312	161,252,023	637,613,335
28.11.2022	561,041,205	104,995,472	666,036,677
28.12.2022	486,040,384	49,000,000	535,040,384
Q2	**1,523,442,901**	**315,247,495**	**1,838,690,396**
03.02.2023	642,908,368	151,862,138	794,770,506
24.03.2023	493,678,262	113,310,823	606,989,085
Q3	**1,136,586,630**	**265,172,961**	**1,401,759,591**
26.04.2023	848,900,352	272,072,695	1,120,973,047
25.05.2023	464,284,394	353,862,667	818,147,061
09.06.2023	99,065,046	361,552,833	460,617,879
20.06.2023	391,693,713	-	391,693,713
26.06.2023	380,189,467	803,527,461	1,183,716,928
Q4	**2,184,132,972**	**1,791,015,656**	**3,975,148,628**

ANNEX 2 – ANALYSIS OF CONDITIONAL GRANTS RECEIVED FOR FINANCIAL YEAR 2022-2023

SUMMARY OF CONDITIONAL GRANTS RECEIVED FY 2022-2023			
CONDITIONAL GRANTS FROM NATIONAL GOVT	**FINAL BUDGET**	**AMNT RECEIVED**	**BALANCE**
KENYA INFORMAL SETTLEMENT IMPROVEMENT PROJECT(KISIP II)/KUSP-UIG	150,000,000	-	150,000,000
LEASING OF MEDICAL EQUIPMENTS	110,638,298	-	110,638,298
TOTAL	**260,638,298**	**-**	**260,638,298**
LOANS AND GRANTS FROM DEV.PARTNEERS			
UNIVERSAL HEALTH CARE	4,233,375	4,233,375	-
DANIDA	25,120,688	7,468,313	17,652,375
NATIONAL VALUE CHAIN PROJECT(NAVCDP)	70,000,000	67,192,729	2,807,271
HOMA BAY PRIMARY HEALTHCARE SUPPORT PROGRAMME	12,294,839	16,134,750	(3,839,911)
NATIONAL AGRICULTURAL FOR GROWTH INCLISSIVE PROJECT(NARIGP)	264,521,931	266,230,097	(1,708,166)
AGRICULTURAL SECTOR DEV SUPPORT PROGRAMME(ASDSPII)	37,514,863	46,436,219	(8,921,356)
FINANCING LOCALLY -LED CLIMATE ACTIONS PROGRAMME	16,000,000	16,000,000	-
TOTAL	**429,685,696**	**423,695,483**	**5,990,213**
GRAND TOTAL	**690,323,994**	**423,695,483**	**266,628,511**

ANNEX 3– ANALYSIS OF PENDING ACCOUNTS PAYABLE FOR THE YEAR ENDED 30 JUNE, 2023

Supplier of Goods or Services	Outstanding Balance 2021/2022	Additions for the Year 2022/2023	Amount Paid To-Date	Outstanding Balance 2022/2023	Comments
	A	B	C	d=a+b-c	
	Kshs.	Kshs.	Kshs.	Kshs.	
Construction of buildings					
1. Construction of buildings	76,048,167	87,689,049	99,687,014	64,050,202	
Sub-Total	**76,048,167**	**87,689,049**	**99,687,014**	**64,050,202**	
Construction of civil works					
2. Construction of civil works	658,645,426	413,363,895	344,505,758	727,503,563	
Sub-Total	**658,645,426**	**413,363,895**	**344,505,758**	**727,503,563**	
Supply of goods					
3. Supply of Goods	125,937,676	50,216,031	35,830,120	140,323,587	
Sub-Total	**125,937,676**	**50,216,031**	**35,830,120**	**140,323,587**	
Supply of services					
4. Supply of services	21,697,167	16,414,637	14,440,630	23,671,174	
Sub-Total	**21,697,167**	**16,414,637**	**14,440,630**	**23,671,174**	
Grand Total	**882,328,436**	**567,683,611**	**494,463,522**	**955,548,525**	

ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER FOR THE YEAR ENDED 30 JUNE, 2023

Asset class	Historical Cost b/f (KShs) 2021/2022	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2022/2023
Office equipment, furniture and fittings	38,388,199	-	-	-	**38,388,199**
Specialised Plant, Equipment and Machinery	406,124,707	78,208,787	-	-	**484,333,494**
Purchase of Motor Vehicles		28,512,080			**28,512,080**
Computer Accessories		25,537,566			**25,537,566**
Other Assets in form of Services					
Construction of Roads	1,955,582,656	937,847,195	-	-	**2,893,429,851**
Other Infrastructure and civil works	2,145,875,089	647,349,790	-	-	**2,793,224,879**
Refurbishment of Buildings- Non-Residential	139,621,970	283,901,982	-	-	**423,523,952**
Construction of Buildings- Non-Residential	837,979,319	31,698,178	-	-	**869,677,497**
Community Assets					
Purchase of Certified Seeds, Breeding stock and live animals		43,648,035			**43,648,035**
Total	**5,523,571,940**	**2,076,703,613**	-	-	**7,600,275,533**

ANNEXURE 5- GRANTS CASH MOVEMENT SCHEDULE

Project name		*Opening balance*	*Cash Recipts (Kshs)*	*Payments (Kshs)*	*Expected balance (Kshs)*	*Recorded bank balance (Kshs)*
NARIGP		*13,347,716*	*266,230,097*	*195,440,721*	*84,137,092*	*84,137,092*
KUSP(UIG)		*206,169*	*2,339,915*	*2,541,533*	*4,551*	*4,551*
ASDSPII		*3,062*	*46,436,219*	*35,350,651*	*11,088,630*	*11,088,630*
NAVCDP		-	*67,192,727*	*655,220*	*66,537,507*	*66,537,507*
DANIDA		-	*7,468,313*	*7,468,313*	*0*	*0*
FLOCA		-	*16,000,000*	*9,286,382*	*6,713,618*	*6,713,618*
Primary Health Care project		*0*	*16,211,816*	*9,199,700*	*7,012,116*	*7,012,116*
Universal Health care project		*27,866,401*	*4,233,375*	*31,960,268*	*139,508*	*139,508*
HOMA Bay County Village Polytechnic		*5,172,208*	*0*	*5,172,208*	*0*	*0*

ANNEX 6– CONTINGENT LIABILITIES REGISTER AS AT 30 JUNE, 2023

Court & Case No.	Parties	Advocate on Record	Relief sought	Status as at 30th June 2023	Advocate's fees	Legal fees bal	Details	Court Award / Decree
Homa Bay CMC CC NO. 111/ 2016	Export Hydro Pump & Services (Africa) LTD – vs-County Government of Homa Bay	Nyauke & Co. Advocate	Demand for payment of 6,273,546.00, cost and interest	Case concluded Payment of Decree pending	Untaxed Ksh 359,516	359,516	The plaintiff sued County for having failed to pay amount of 6,273,546 due for drilling of various boreholes. Tender No. HB/CTY/W/0061/2015-2016	Court Award Pr 6,273,546/- Int 4,391,482/- Cost 250,000/- **Total – ksh 10,915,028**
Nairobi High Court CC NO. 220/2015	Veteran Pharmaceuticals LTD – vs- Homa Bay County	Nyauke & Co. Advocate	Demand for payment of Ksh 22,000,000.00	Case concluded. Payment of decree pending	-	-	The plaintiff sued County for having failed to pay amount of 22,000,000 for the Supply and Delivery of Laboratory Reagents.	Pr: 6,238,232 Int: 9,170,201 Cost: 318,410 **Total: Ksh 15,726,843**
Migori HCCC NO 13 OF 2015 (Formerly Homa Bay HCCC No. 2 of 2015)	H/Bay County Govt –vs- Oasis Group International LTD & GA Insurance	Nyauke & Co. Advocate	Recovery of performance Bond of Ksh 169,479,375 and interest by the County from the 2nd Defendant	Plaintiff's suit and defendant's counterclaim Dismissed. Plaintiff to pay costs to 2nd Defendant	-	-	The plaintiff sued defendants for failing to fully execute international tender at a cost of 3,389,587,500 for construction of Selected County Roads to Bitumen Standards.	County to pay costs to 2nd defendant. See HB HCC JR NO.8/2018: GA Ins. –vs- HBCG; File No. 151
Homa Bay ELC No. 58 of 2018 (Formerly Kisii High Court ELC NO 126/ 2016 and Migori ELC No.	The Seventh Day Adventist Church (Kigoto SDA) –vs- Homa Bay County Govt	Nyauke & Co. Advocate	Injunction for trespass and from continuing with construction of maize mill on Plot No. East Kubia 772 Adjudication Section	Injunction and Eviction orders against defendant.	-	-	The Plaintiff sued HBCG for having trespassed, digging foundation and erecting structure on the plaintiff's land.	Orders against the defendants to vacate the disputed land.

188 of 2017)								
Kisii High Court Case NO 267/2014	County Government of Homa Bay –vs- Equity Bank LTD & 2 Others	Nyauke & Co Advocate	Injunction against the Equity Bank	Pending	-	-	HBCG sued Equity Bank against auctioning Land Title No. Kanyada/ Kanyabala / 2020 allegedly used as collateral for personal loan (outstanding at Ksh 1,800,000)	(See HB ELC NO. 21/2021 HBCG –vs- keysian Auctioneers. (File no 148)
Homa Bay CMC CC NO 69 / 2016	United Millers – vs- Homa Bay County Government	Nyauke & Co Advocate	Release of the motor vehicle KCF 773U Permanent injunction restraining defendants from impounding plaintiff's vehicles General damages	Hearing 3rd Feb 2021 SoG	**225,000/-**	-	The plaintiff sued County for having impounded their vehicle Reg KCF 773U for non-payment of kshs 38,400 being bread distribution single business permit fee	
Homa Bay CMC CC NO 113 OF 2016	Bluebond Enterprises LTD –vs- Homa Bay County	Nyauke & Co Advocate	Special damages Ksh 1,120,000. Order for the defendant to return feed meal, costs and interest	Concluded Defendant to pay decretal sum plus interest	-	-	The plaintiff sued County on breach of contract (failure to pay them for hire of Feed Mill and Mixer on behalf of Homa Bay Feeds Industries LTD)	Copy of judgment and decree cannot be traced in court file However we were served with NTSC for execution of Decree for Ksh 1,209,600
Homa Bay High Court CC No 3 OF 2017	Nyobu Enterprises LTD –vs- Homa Bay County	Nyauke & Co Advocate	Demand for payment for works done at HBCT&RH – Ksh 47,970,925	Matter Concluded Part pf decretal sum unpaid	-	-	The plaintiff had sued for non payment for works done at HBCT&RH	Decree Ksh 16,889,681 Balance to pay **Ksh 189,681**
Homa Bay CMC CC NO 44/2016	County Government of Homa Bay –vs- Peter Manyara & Another	Nyauke & Co Advocate	Damages and cost	concluded	-	-	The plaintiff (HBCG) sued the defendant to pay kshs. 500,000 for the damages of a solar powered street light due to an accident that occurred at Kodoyo Junction along Homa Bay Rongo Road.	Award to the plaintiff (CGHB) yet to be confirmed.
Migori ELC NO.	Philemon Obongo Jalango	Otieno, Yogo, Ojuro	Order of mandamus to compel the defendant to issue	Appeal pending	**Ksh 580,000**	**Ksh 580,000**	The Plaintiff sued the defunct Council for having refused to issue him allotment letter for	

432 OF 2017	–vs- Rachuonyo County Council	& Co. Advocate	the plaintiff with allotment letter for plot No.9. Cost of the suit	Mention 23.06.2021			the plot No. 9 at Nyalenda Market Centre, Central Kasipul in Oyugis	
Homa Bay HCCA No. 36 of 2017 (Appeal from Mbita SRM CC NO. 38 OF 2015	Government of Homa Bay -vs- Scola Atieno County	Nyauke & Co. Advocate	Damages	Judgment of HCCA No. 7 of 2017 (CGHB vs Dorine Oboi) applies. Plaintiff to sue the National Govt.	**25,000/-**		The CGHB has appealed the decision of the lower court (Mbita CC No. 38 of 2015 where The plaintiff sued the County for negligence at Oseno Dam within Gembe East that broke its barriers and the escaping waters destroyed properties	
Homa Bay CA No. 38 of 2017 (A ppeal from Mbita SRM CC NO. 34 of 2015)	County Government of H/Bay –vs- Albert Okello Odundo	Nyauke & Co. Advocate	Appeal against the lower court's judgment - Damages	Judgment of HCCA No. 7 of 2017 (CGHB vs Dorine Oboi) applies. Plaintiff to sue the National Govt.	**25,000/-**		The CGHB has appealed the decision of the lower court (Mbita CC No. 38 of 2015 where The plaintiff sued the County for negligence at Oseno Dam within Gembe East that broke its barriers and the escaping waters destroyed properties	
Mbita SRM CC NO. 20 OF 2016	Jack Nyauke – vs- Homa Bay County	Nyauke & Co. Advocate	Damages	Judgment of HCCA No. 7 of 2017 (CGHB vs Dorine Oboi) applies. Plaintiff to sue the National Govt.			The plaintiff sued the County for negligence at Oseno Dam within Gembe East that broke its barriers and the escaping waters destroyed properties	
Mbita SRM CC NO. 62 OF 2016	Odhiambo Orwa –vs- Homa Bay County	Nyauke & Co. Advocate	Damages	Judgment of HCCA No. 7 of 2017 (CGHB vs Dorine Oboi)	**328,309/-**		The plaintiff sued the County for negligence at Oseno Dam within Gembe East that broke its barriers and the escaping waters destroyed properties	

				applies. Plaintiff to sue the National Govt.				
Mbita SRM CC NO 14 OF 2016	James Onyango –vs- Homa Bay County	Nyauke & Co Advocate	Damages	Judgment of HCCA No 7 of 2017 (CGHB vs Dorine Oboi) applies. Plaintiff to sue the National Govt.			The plaintiff sued the County for negligence at Oseno Dam within Gembe East that broke its barriers and the escaping waters destroyed properties	
Mbita SMR CC NO 10 OF 2016	David Odhiambo –vs- Homa Bay County	Nyauke & Co Advocate	Damages	Judgment of HCCA No 7 of 2017 (CGHB vs Dorine Oboi) applies. Plaintiff to sue the National Govt.			The plaintiff sued the County for negligence at Oseno Dam within Gembe East that broke its barriers and the escaping waters destroyed properties	
Kisumu HC E&LRC No 147 OF 2018	Joseph Omondi Obumba & Another –vs- Homa Bay County	Nyauke & Co. Advocate	Payment of withheld salaries	Case withdrawn and closed			The Plaintiff requested the defendant to pay them their dues.	Computation of unpaid salaries to be done.
Migori HC CC NO. 417 OF 2016	Vitalis Ogutu Aroka –vs- Homa Bay County	Nyauke & Co. Advocate	Compensation for encroachment on land parcel no. Kanyamwa/ Kayambo/Kwamo/ 136	Ongoing Mention 23.3.2023	**100,000/-**	-	The plaintiff sued the County for having failed to compensate them after being evicted from their father's land No. Kayambo/Kwamo/93	

Homa Bay CMC CC NO 53 OF 2015	Elijah Owiti Odera –vs- Usao Health Centre	Nyauke & Co Advocate	Trespass. Eviction. Payment in exchange for land parcel No. Gembe / Waondo Wasaki/1790	Concluded. CGHB to compensate the plaintiff	**125,000/-**		The Plaintiff sued the Defendants for having trespassed into his land and Gembe/Waondo/Wasaki/1790 and erected a health facility (Usao Health Centre)	Decree/ eviction Pr. 1,000,000 cost: 403,990 Total: Ksh **1,403, 990**
Homa Bay Misc. Civil NO 1/2007	Andrew Oluoch Riako –vs- Homa Bay Municipal Council & Others	Nyauke & Co Advocate	- breach of terms & conditions of employment - unpaid salaries and other allowances – Ksh 1,315,517	Hearing 19.7.2018	-		The applicant sued Municipal Council for having illegally transferred him to Municipal Council of Migori and failing to pay him his salary arrears and the expenses.	