

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

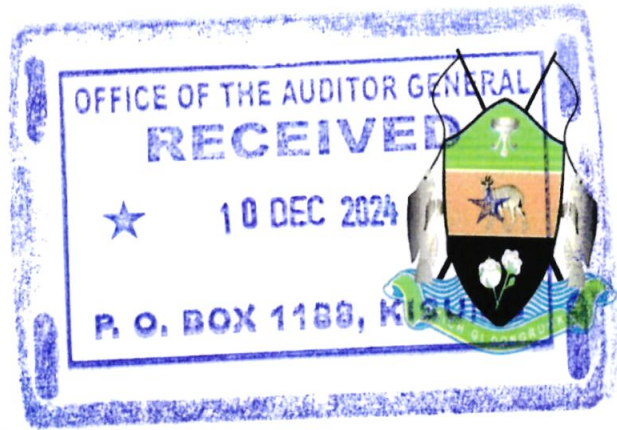
ON

**COUNTY ASSEMBLY OF
SIAYA**

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



PAPERS LAID	
DATE	5/3/25
TABLED BY	MAJ. L
COMMITTEE	-
CLERK AT THE TABLE	Martin



SIAYA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

TABLE OF CONTENTS

1. Acronyms and Glossary of Terms	iii
2. Key Entity Information and Management	iv
3. Governance Statement	vii
4. Foreword by the Clerk of the Assembly.....	xxvii
5. Statement of Performance Against County Assembly Predetermined Objectives	xlvi
6. Corporate Social Responsibility Statement/Sustainability Reporting.....	xlvii
7. Statement of Management Responsibilities.....	xlviii
8. Report of the independent auditor, County Assembly of Siaya for the year ended 30th June 2024	xlix
9. Statement of Receipts and Payments for The Year Ended 30 th June 2024	1
10. Statement Of Financial Assets and Liabilities As At 30th June 2024	2
11. Statement Of Cash Flows for The Period Ended 30 th June 2024.....	3
12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30 th June 2024.....	5
12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30 th June 2024.....	7
12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30 th June 2024.....	9
13. Budget Execution By Programmes And Sub-Programmes.....	11
14. Significant Accounting Policies	12
15. Notes to the Financial Statements.....	18
16. Progress On Follow On Prior Year Auditor's Recommendations.....	30
17. Annexes	34

1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 30 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

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

(c) Fiduciary Management

The key management personnel who held office during the year ended June 30th 2024 and who had direct fiduciary responsibility were:

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

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Public accounts and investment committee activities

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

Finance Committee Activities

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

Audit Committee

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

Internal Audit Department

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

Budget and Appropriation Committee

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

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

(j) County Attorney

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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Siaya County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the Secretary.

Section 10 (4) of the County Governments 2012 provides that a County Assembly shall observe the following order of precedence.

- a) The Speaker of the County Assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

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

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

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

a) Select Committees

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

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee members during FY 2024 were:

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

b) Audit Committee

The audit committee was constituted in December, 2017. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held Four meetings in FY 2023-2024. The committee members during FY 2023-2024 were:

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

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 49 extra sittings to deal with arising matters. The members who served in the committee during the year were:

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

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. During the period under review, the Committee held a total of 46 sittings both within and outside the precincts the Assembly to discharge its mandate. The members who served in the committee during the period were:

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

e) Speaker's Panel

The Committee shall –

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

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

f) Procedure and House Rules Committee

The Committee shall –

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

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

g) House Business Committee

The Committee shall -

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

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

h) Committee on Selection

The Committee shall –

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

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

i) Committee on Appointments

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

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

j) Liaison Committee

The Committee shall;

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

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

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024*

Hon. Philip Abuba	Member	North Gem
Hon. Scholastica Madowo	Member	South East Alego

k) Committee on Delegated Legislation

The Committee shall –

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

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

l) Committee on Health Services

The Committee shall provide guidance on all matters related to County health services in particular County health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession), cemeteries, funeral parlors and crematoria and refuse removal, refuse dumps and solid waste disposal.

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024*

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

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

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

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

Hon. Philip Abuba	Member	North Gem
Hon. Fredrick Oloo	Member	Nominated
Hon. Scholastica Madowo	Member	South East Alego
Hon. Ann Wanzila	Member	Nominated

n) Committee Public Works, Roads, Transport and Communication

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

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

o) Committee on Water and Irrigation

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

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

p) Committee on Governance and Administration

The Committee shall provide guidance related to –

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

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

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

q) Committee on Finance, Trade, Industry and Cooperatives

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

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

r) Committee Tourism, Wildlife, Conservation and Sports

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

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

s) Committee on Agriculture, Livestock and Fisheries

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

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

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024*

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

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

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

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

u) Committee on Justice and Legal Affairs

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

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

v) Committee on implementation

The Committee shall –

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

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

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

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

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

w) Committee on Members Welfare

The welfare committee shall –

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

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024*

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

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

Mandate of Audit Committee

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

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in 8 Sittings outside the precincts of the Assembly where different stakeholders were invited for information sharing. This

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

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

1.	Siaya County Appropriation Bill,2024 (County Assembly Bill No.3 of 2024)
2.	Siaya County Supplementary Appropriation Bill,2024 (County Assembly Bill No.2 of 2024)
3.	The Siaya County Persons with Disability Bill, 2023 (County Assembly Bill No.3 of 2023)

Risk management

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

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

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

- a) Review of external and internal audit reports;
- b) Review of the reports of the Standing Committee on Public Accounts, Senate and the relevant Parliamentary Committee(s);
- c) Financial analyses;
- d) Historic data analyses;

- e) Actual loss data;
- f) Interrogation of trends in key performance indicators;
- g) Benchmarking against peer group or quasi peer group;
- h) Sector information;
- i) Scenario analyses; and
- j) Forecasting and stress testing

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

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

Compliance

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

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

policy (IRMPF) in the Public Sector.

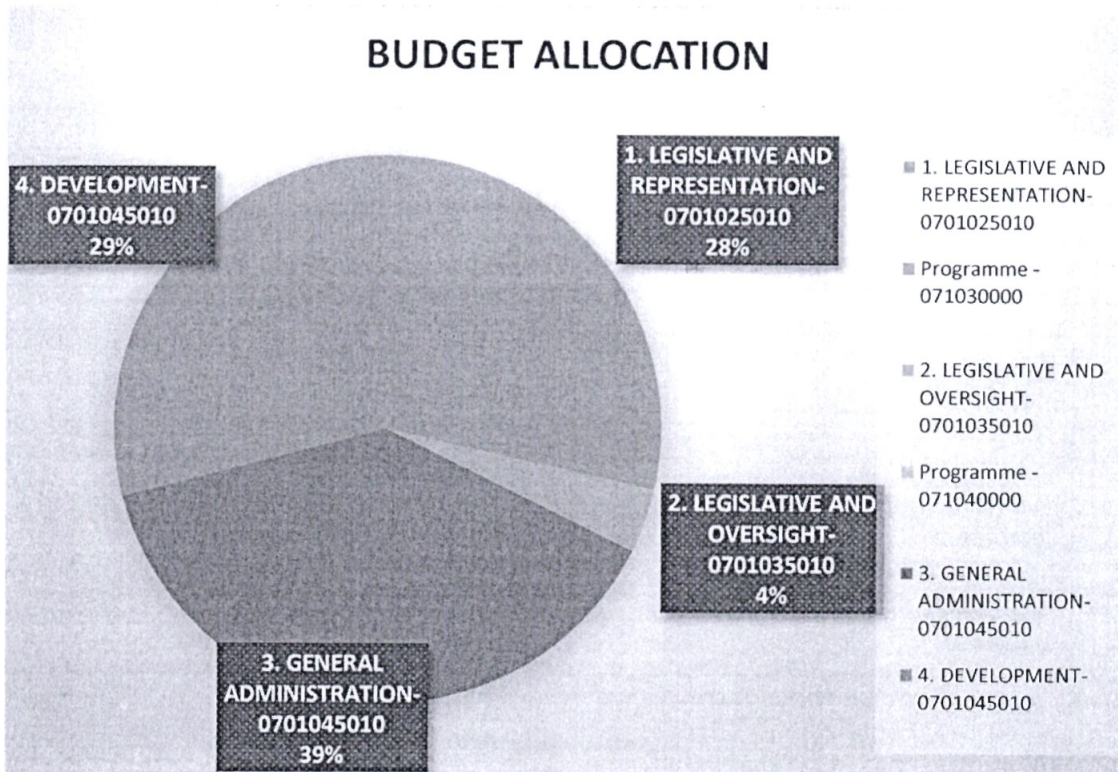
d) COSO Internal Integrated control policy. The Policy aims to support Assemblies to improve and sustain their performance by enhancing their systems of risk management to protect against adverse outcomes and optimise opportunities.

e) Mwongozo -code of governance for state corporations.

4. Foreword by the Clerk of the Assembly

I have the pleasure of forwarding the Reports and Financial Statements for the year ended June 30th 2024. The report highlights the operations of the Assembly as indicated below;

Programme/Sub-Programme	Original Budget		Final Budget	Actual on comparable basis	% Budget utilization
		Adjustments			
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme - 071020000					
1. LEGISLATIVE AND REPRESENTATION-0701025010	384,736,144	(59,831,723)	324,904,421	323,268,616	99
Programme - 071030000					
2. LEGISLATIVE AND OVERSIGHT-0701035010	40,000,000	3,100,000	43,100,000	43,066,350	100
Programme - 071040000					
3. GENERAL ADMINISTRATION-0701045010	383,435,007	56,731,723	440,166,730	443,389,948	101
4. DEVELOPMENT-0701045010	543,655,931	(213,000,000)	330,655,931	188,893,780	57
Total	1,351,827,082	-213,000,000	1,138,827,082	998,618,694	88



The County Assembly of Siaya had a budget of Kshs. **1,138,827,082** which was allocated to the four programs as tabulated here under;

- Programme 1 – Legislative and Representation – Kshs.324,904,421
- Programme 2 – Legislative Oversight – Kshs.43,100,000
- Programme 3 – General Administration – Kshs.440,166,730
- Programme 4- Development-Kshs. 330,655,931

During the year under review, the County Assembly spent a total of Kshs. **998,618,694** on the above programs as indicated below;

- Programme 1 – Legislative and Representation – Kshs.323,268,616
- Programme 2 – Legislative Oversight – Kshs.43,100,000
- Programme 3 – General Administration – Kshs.443,389,948
- Programme 4- Development Kshs. 188,893,780

(i) Budget Performance

Analyzed hereunder, is the summary of the budget execution by programs.

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
	Kshs	%/ number	%/ number	Kshs	Kshs
Programme - 071020000					
1. LEGISLATIVE AND REPRESENTATION- 0701025010	324,904,421	100/ 15 Bills/Laws	26/ 4 Bills	323,268,616	1,635,805
Programme - 071030000					
2. LEGISLATIVE AND OVERSIGHT- 0701035010	43,100,000	100/ 261 Reports	77/ 200 Reports	43,066,350	33,650
Programme - 071040000					
3. GENERAL ADMINISTRATION- 0701045010	440,166,730	100/88 meetings	100 /88 meetings	443,389,948	-3,223,218
4. DEVELOPMENT- 0701045010	330,655,931	100/30 WARDS	93/ 28 Ward Halls constructed	188,893,780	141,762,151
Total	1,138,827,082	100	88	998,618,694	140,208,388

The overall consumption rates for all the Programmes was 88 %

Consumption rates by Programmes

From the above analysis, it shows that:

1. General Administration had the highest consumption rate at 101%
2. Legislative and Oversight was 2nd with a consumption rate of 100%
3. Legislation and Representation was 3rd with a consumption rate of 99%
5. Development was 4th with a consumption rate of 57%

(ii). Operational Performance

a) Laws Passed

During the reporting period, Members of the County Assembly passed 3 laws which were expected to improve efficiency of operations at the County Government. Details of the laws are outlined in the table;

	LAWS	OBJECTS OF THE LAW
1	The Siaya County Appropriation Bill, 2024 On 27 th June, 2024	To provide for the issue out of the County Revenue fund, of the sum of monies required to meet public expenditure during the financial year ending 30 th June, 2024.
2	The Siaya County Supplementary Appropriations Bill, 2024 On 8 th May, 2024	To provide for the issue out of the County Revenue fund, and its application required to meet public expenditure during the financial year ending 30 th June, 2024
3	The Siaya County Persons with Disability Bill, 2023 (County Assembly Bill No.3 of 2023)	To protect the rights and privileges of persons with disabilities; to promote opportunities for persons with disabilities; to mainstream matters affecting persons with disabilities within the County and for connected purposes.

b) The Budget Process

S/N	Budget Document	Date of approval by the House
1.	Siaya Annual Development Plan, 2024/2025	29 th February, 2024

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

2.	Siaya County Budget Review and Outlook Paper, 2024	March, 2024
3.	Siaya County Fiscal Strategy Paper, 2024	21 st March, 2024
4.	Siaya County Debt Management Strategy, 2024–2027	25 th April, 2024
5.	Siaya County Budget Estimates, 2024/2025	27 th June, 2024
6.	Siaya County Supplementary Appropriation Bill, 2024	8 th May, 2024

c) Assembly Committees

Assembly Committees		
Name	Mandates	Successes over the Period under Review
County Assembly House Business Committee	<p>The Committee shall –</p> <p>a). Prepare and, if necessary, from time to time adjust the County Assembly Calendar with the approval of the County Assembly;</p> <p>b). Monitor and oversee the implementation of the County Assembly Business and programs.</p> <p>c). Implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly;</p> <p>d). Determine the order in which the reports of Committees shall be debated in the County Assembly;</p> <p>e). May take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be.</p> <p>Consider such matters as may from time to time arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by the Standing Orders or from time to time by the County Assembly.</p>	
County Assembly Committee on Selection	The Committee shall – Nominate members to serve in Committees, save for the membership of the County Assembly Business Committee and Committee on Appointments	1 report
County Assembly Committee on Appointments	The committee shall vet and report on all appointments where the constitution or any other law requires the House to approve.	1 report
Budget and Appropriations	Matters relating to coordination, control and monitoring of the County budget, discuss and review the estimates and make recommendations to the County Assembly; examine the County Fiscal Strategy Paper presented to the County Assembly; examine	<ul style="list-style-type: none"> • 8 Reports • 2 Bills

	Bills related to the national budget, including Appropriations Bills; and evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.	
County Assembly Public Investment and Accounts Committee	<p>The Committee shall - Consider Matters relating to County finance, planning and development including;</p> <p>1. The examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit;</p> <p>2. The examination of the reports, accounts and workings of the County public investments;</p> <p>The examination, in the context of the autonomy and efficiency of the County public investments, whether the affairs of the County public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices</p>	9 reports
County Assembly Powers and Privileges Committee	<p>The Committee;</p> <p>a). Shall, either on its own motion or as a result of a complaint made by any person, enquire into any alleged breach of the Assembly code of conduct or any conduct of any member within the Precincts of the Assembly (Other than the Chamber) which is likely to reflect adversely on the dignity or integrity of the Assembly or any member thereof.</p> <p>b). Shall inquire into any breach of privileges of the Assembly and its members as provided for under the Kenyan National Assembly (Powers and privileges) Act, Cap 6 Laws of Kenya. Shall, after inquiry as referred to in (a) and (b), report its findings to the Assembly together with its recommendations.</p>	2 reports
County Assembly Committee on Justice and Legal affairs	All matters related to administration of law and justice, constitutional affairs including elections, ethics, integrity and anti-corruption sand human rights	1 report
County Sectorial Committee on Health Services	Matters related to County health services in particular County health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession), cemeteries, funeral parlours and	3 reports

	crematoria and refuse removal, refuse dumps and solid waste disposal	
County Sectorial Committee on Public Works, Roads, Transport and Communication	Matters related to County transport, including County roads, street lighting, traffic and parking, public transport, ferries and harbors, excluding the regulation of international and national shipping and matters related thereto; County public works and services including storm water management systems in built up areas and water.	2 Reports
County Sectorial Committee on Administration and Governance	Ensuring and coordinating participation of communities and wards in governance at local level, assisting communities and locations to develop administrative capacity for the effective exercise of the functions and powers and public participation in governance at the local levels	1 Report
County Sectorial Committee on Finance, Trade, Industry, Labour and Cooperative Development	All matters related to finance, trade development and regulation, including markets, trade licenses, (excluding regulation of professionals), fair trade practices, and cooperative societies and control of outdoor advertising	<ul style="list-style-type: none"> • 4 Reports
County Sectorial Committee on Tourism, wildlife conservation and Information	Matters related to local tourism, county parks, beaches and recreation facilities including hotels, implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, forestry and wildlife, control of air pollution, noise pollution and other public nuisances, and, information services	1 report
County Sectorial Committee on Agriculture, Livestock and Fisheries	Matters related to agriculture, including crop and animal husbandry, livestock sale yards, County abattoirs, plant and animal disease control and fisheries; implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry, control of air pollution, noise pollution, other public nuisances and outdoor advertising	<ul style="list-style-type: none"> • 2 Reports
County Sectorial Committee on Lands, Physical Planning, Surveying and Housing	Matters relating to spatial planning, land administration, adjudication within the confines of the relevant legislation, urban development, markets, land survey and mapping; boundaries and fencing; housing and electricity and gas reticulation and energy regulation including working with national institutions on land and physical planning.	<ul style="list-style-type: none"> • 7 Reports

<p>County Assembly Liaison Committee</p>	<p>The Committee shall;</p> <ul style="list-style-type: none"> a. Guide and co-ordinate the operations, policies and mandates of all Committees; b. Deliberate on and apportion the annual operating budget among the Committees; c. Consider the programs of all Committees, including their need to travel and sit away from the precincts of County Assembly; d. Ensure that Committees submit reports as required by the Standing Orders; e. Determine, whenever necessary, the committee or committees to deliberate on any matter; and f. Give such advice relating to the work and mandate of select committees as it may consider necessary; <p>The Liaison Committee shall consider reports of Committee that have not been deliberated by the County Assembly and shall report to the County Assembly on the consideration of such reports</p>	
<p>County Assembly Committee on Implementation</p>	<p>The Committee shall scrutinize the resolutions of the County Assembly (including Implementation of adopted committee reports), County Assembly of Siaya 49 Strategic Plan 2018-2022 Implementation petitions and the undertakings given by the County Executive Committee and examine – a. Whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and b. Whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary. 2) The Committee may propose to the County Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status without justifiable reasons</p>	<p>1 report</p>
<p>Speaker's Panel</p>	<p>The Committee; a. Plans on presiding of Assembly sittings. Review Rulings made by the Speaker or presiding member.</p>	
<p>Speaker's Committee</p>	<p>The Committee– a. Oversees the overall management and performance of the Assembly.</p>	

	<p>b. Provides direction on overall conduct of the Assembly business.</p> <p>c. Provides guidance on conduct of both Members of the Assembly and Staff</p> <p>d. Act as a link between the County Assembly Service Board and Members of the Assembly and considers all matters related to the welfare of the members of the assembly</p>	
County Sectoral Committee on Water and Irrigation Services	All matters related to water provision for domestic, commercial and industrial use and irrigation of farm land	1 report
County Sectoral Committee on Education, Youth affairs, Gender and Social Services	Matters related to pre-primary education, village polytechnics, home craft centres, childcare youth and children welfare.	3 reports
Committee on Delegated County legislation	The Committee shall – Consider all matters related to statutory instruments and if they are in accordance with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written laws	1 report

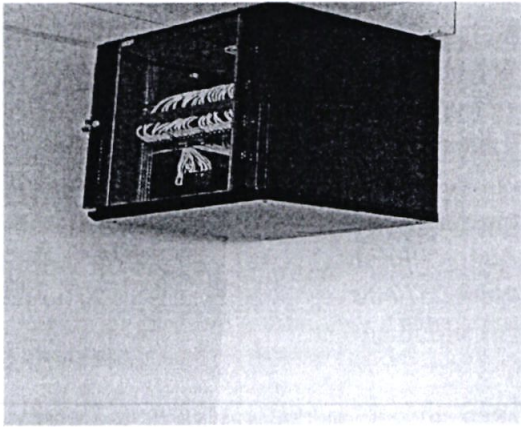

(iii) . Performance of key development projects, (iv) -Comment on Value for Money

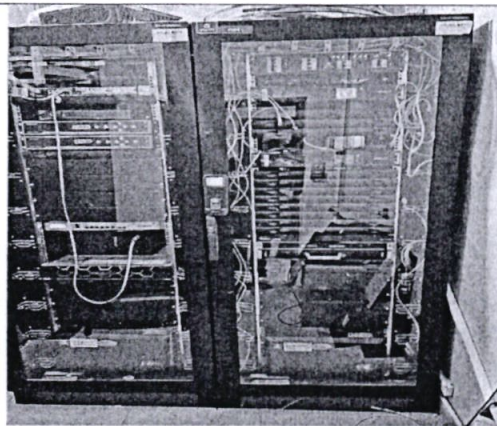
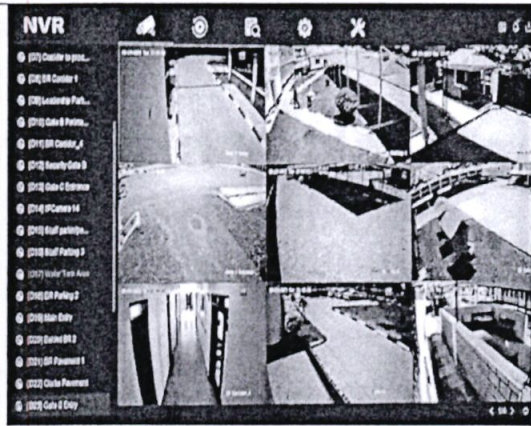
PHYSICAL PROGRESS SINCE ESTABLISHMENT OF COUNTY ASSEMBLY

The County Assembly of Siaya was created by Article 176 (1) of the Constitution of Kenya 2010. From the time of her birth the Assembly has been in pursuit of specific objectives with a vision of achieving various expectations.

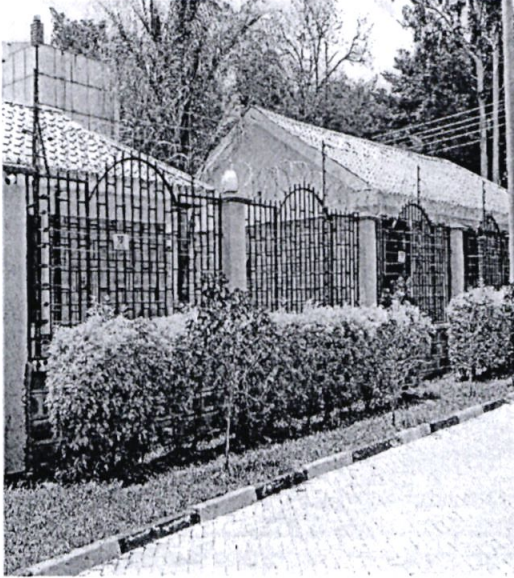
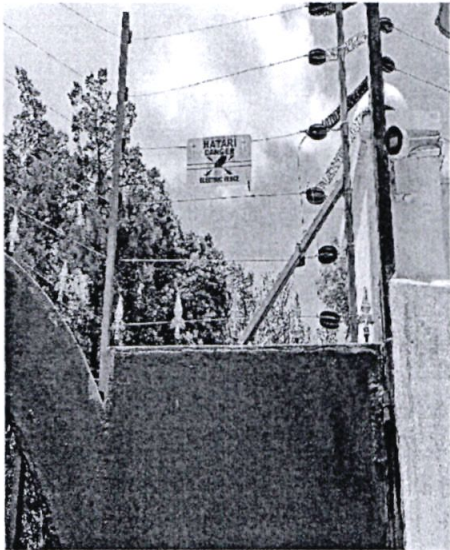
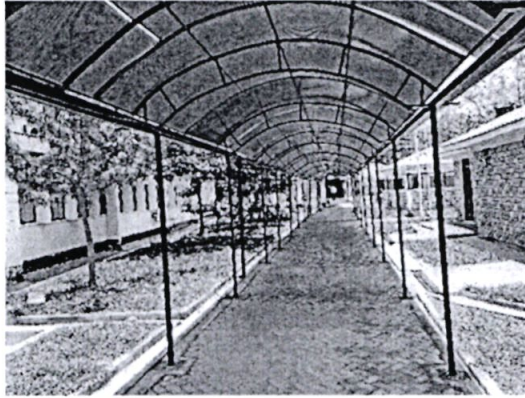

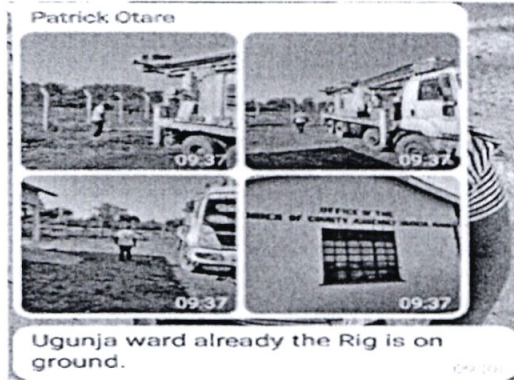
The following are the projects which the Assembly has undertaken since its inception with their progress in terms of outputs, outcomes and impacts are outlined as follows;

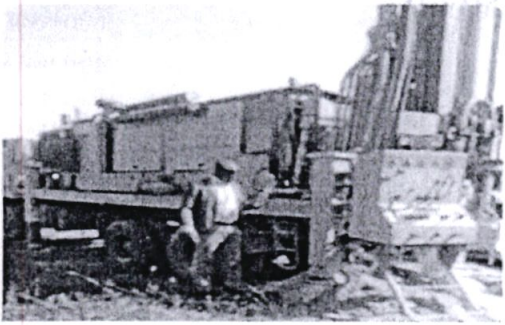

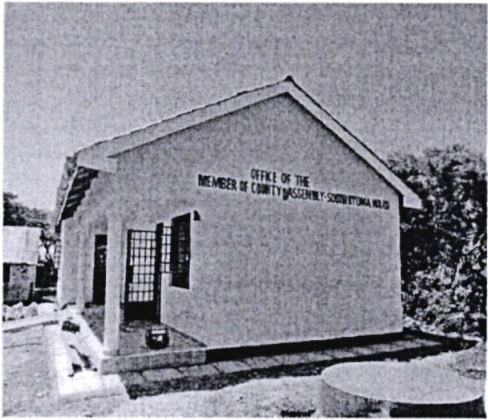


*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024*


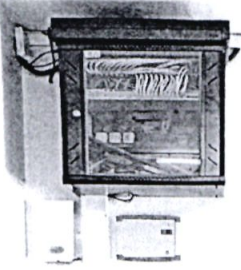
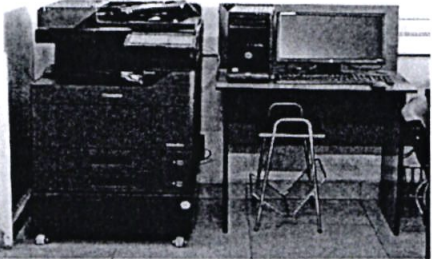
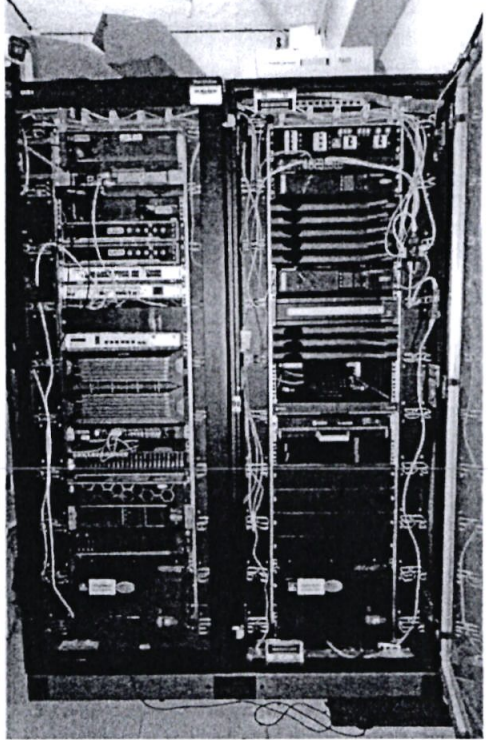

SNO.	ACTIVITIES	OUTPUT	IMPACT & OUTCOME
1.	Construction of Committee rooms and offices	Committee rooms and offices completed and handed over	Adequate and modern committee rooms have been provided
2.	Construction of 1000m ³ suspended water tank	- 1 Water tank constructed	-Adequate Water supply in the Assembly
3.	Architectural and structural designs for the Assembly Complex	Architectural drawings completed	-The scope of work has been fully catered for in the drawings
4.	Architectural and structural design for the Speaker's residence	Architectural drawings completed	-The scope of work has been fully catered for in the drawings
5.	Network extension 	Full PBX completed 	The communication network has enabled timely and efficient communication across various departments. There has been improved and efficient timely feedback between the Assembly and the Public
6.	Supply and installation of CCTV Equipment	Full set of CCTV installed	The level of security has been enhanced with much surveillance hence providing the Assembly with better and good working environment.

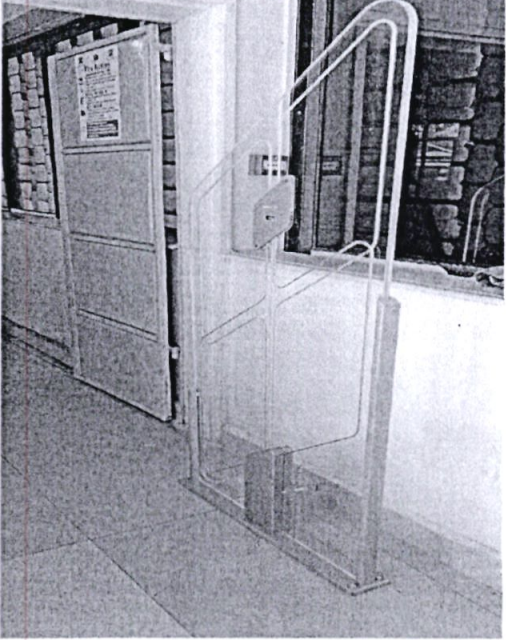

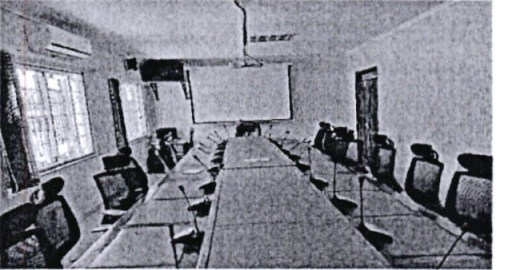
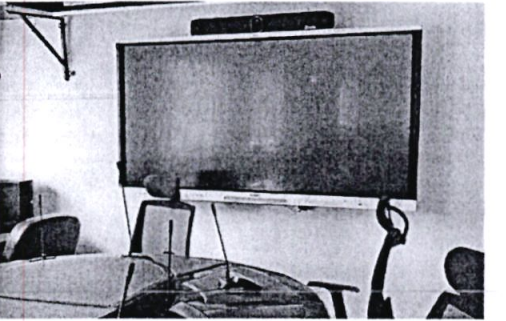
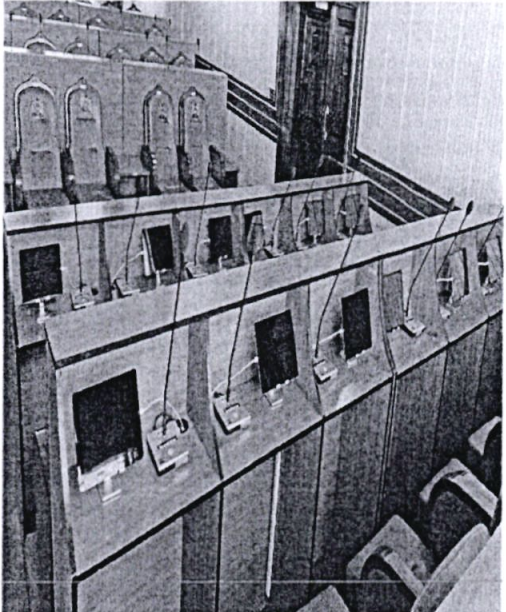


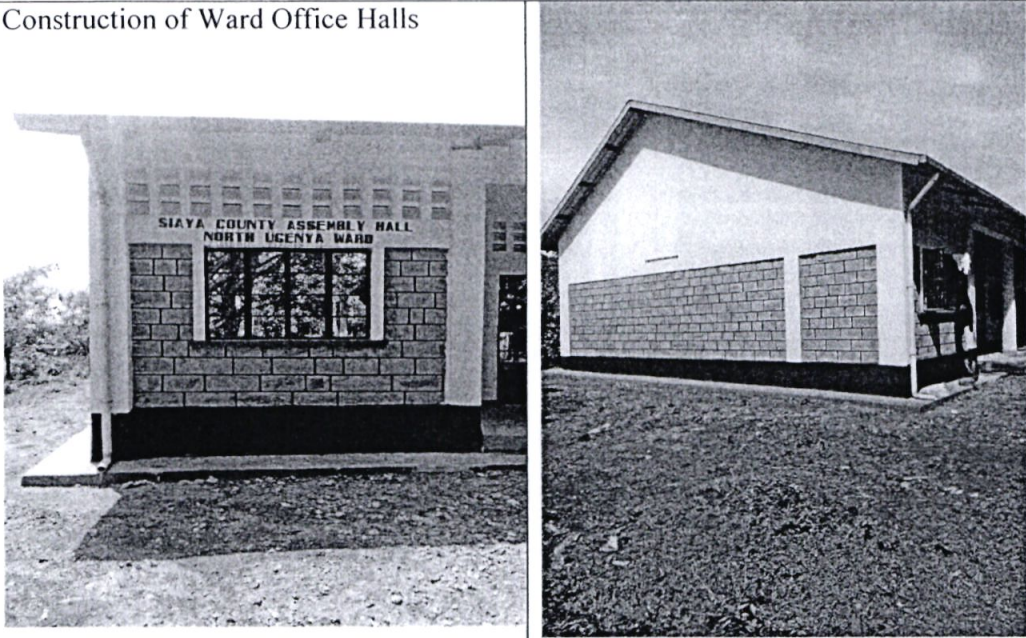
7.	Development of County Assembly Strategic Plan	1 Strategic Plan developed	All the physical and financial plans of the Assembly have been fully integrated with the objectives, the mission and the vision of the Assembly
8.	Construction of County Assembly Parking lot	Parking bays completed	Adequate parking lots have been provided for MCAs, Staffs and Members of Public.
9.	Construction of Waiting bay	Waiting bay constructed	Adequate space for the visitors of the Assembly has been provided
10.	Construction of disability friendly toilets	2 Disability friendly toilet constructed	All the disabled people are nowadays accessing the toilets with a lot of ease
11.	Refurbishments of the Speaker's Office and County Assembly Chambers.	Refurbishment of the Speaker's Office and the Assembly Chambers completed	Improved offices of the Assembly and the Chambers.
12.	Construction of office block for committee clerks	1 office block constructed	Adequate office space for the Clerks department

<p>13.</p>	<p>Construction of perimeter wall, security offices and electric fence</p> 	<p>Perimeter wall and security offices Constructed</p> 	<p>Enhanced security and limiting unauthorized access to the Assembly precincts.</p>
<p>14.</p>	<p>Construction of modern walkway path, sentry box and landscaping</p> 	<p>Walkway path, Sentry box and landscaping done.</p> 	<p>Improved working condition and enhanced security.</p>
<p>15.</p>	<p>Drilling of Boreholes at the Ward Office</p>	<p>Drilling at Boreholes at the Ward office</p> 	<p>Provision of Clean water</p>

	<p>In South Gem,...</p> <p>Moses Oballo</p> 		
16	<p>Construction of Ward offices</p> 	<p>Construction of Ward offices</p> 	<p>Enhance accessibility of services to the Community</p>
17	<p>Refurbishment of the Chambers</p> 	<p>Assembly Chambers refurbished</p> 	<p>Conducive working environment for Hon. Members and support staff</p>

<p>18</p>	<p>Ward office networking Including development of WAN (Wide Area Network) and structured cabling in the ward offices</p> 	 	<p>Enhance communication between the Ward and the County Assembly</p>
			<p>Linking of communication's technologies between the County assembly headquarters and the ward offices</p>

			<p>Development of Physical infrastructure of E-Library</p>
<p>19</p>	<p>ICT and Hansard Equipment</p>  	<p>Hansard equipment installed</p> 	<p>Recording of Assembly Proceedings and transcription of the Hansard reports</p>

20	Construction of Ward Office Halls 	Enhanced space for public participation and meetings
----	---	--

(v). Challenges and Recommended Way Forward

Implementation Challenges

The following challenges were encountered during the execution of the budget for the year 2023-2024;

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

Way Forward

- The budget allocations of funds on votes which are having high consumption rate should be enhanced so that adequate funds are available during budget implementation.
- The Ifmis should work effectively without any fluctuations. This might require an upgrading of the entire IFMIS with a view to avoiding congestion during the peak periods.
- Fund should be disbursed fully so that the assembly can implement all its projects as contained in the approved budget.
- The National Treasury to separate the Assembly from the Executive on matters of funds requisition to achieve the autonomy



Name: ERIC O. OGENGA
Clerk of the County Assembly

4. Statement of Performance Against County Assembly Predetermined Objectives

Introduction

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

Strategic development objectives

The key mandate of the County Assembly of Siaya is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023-2024.

Program 1	Objective	Outcome	Indicator
Legislation	Identify areas that require legislation	Legislative gaps identified	15 legislative proposals
	Institute joint capacity building with executive organs	Responsive legislations	2 Joint capacity building reports
	Enhance technical support to MCAs to pass quality laws	Enhanced technical capacity to debate bills	4 Capacity Building reports
Program 2	Objective	Outcome	Indicator

Representation	To decentralize Assembly services through Ward units	Enhanced accessibility of services to the community	30 Ward offices constructed
	Enhance Public Participation in legislative and oversight activities	Enhanced interactions with the citizens	15 Public participation reports
Program 3	Objective	Outcome	Indicator
Oversight	Enhance response period to business committed to committees		8 reports per quarter
	Ensure adherence to legislative timelines in the budget process	Timely budget process reports	No of Timely budget process reports
	Enhance technical resources to committees	Satisfactory committee reports	8 Satisfactory committee reports

5. Corporate Social Responsibility Statement/Sustainability Reporting

a. Sustainability Strategy and Profile

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

b. Environmental performance

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

c. Employee welfare

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

d. Market place practices

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

e. Community engagement

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

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

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

6. Statement of Management Responsibilities

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

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

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

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

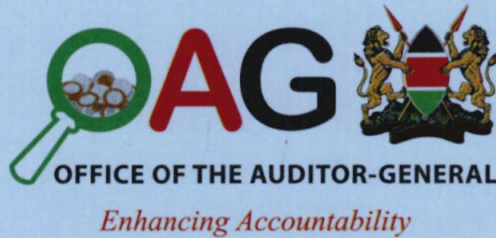
Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 12/11/ 2024.


Name: ERIC O. OGENGA
Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Siaya set out on pages 1 to 33, which comprise of the statement of financial assets and liabilities,

as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Siaya as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Misclassification of Expenditure

The statement of receipts and payments reflects compensation of employees cost of Kshs.332,840,002 as disclosed in Note 3 to the financial statements. The amount includes basic wages for temporary employees amounting to Kshs.35,692,083. Review of payment records revealed that an amount of Kshs.6,528,600 relating to ward and general office operations was erroneously charged to compensation of employees. The error has not been corrected by passing the requisite journal adjustments to correct the misclassification.

In the circumstances, the accuracy and completeness of compensation of employees cost of Kshs.332,840,002 could not be confirmed.

2. Unsupported Legal Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.402,933,840 as disclosed in Note 4 to the financial statements. Included in the amount is other operating expenses of Kshs.49,515,344. The other operating expenses include legal fees for provision of consultancy services for various cases of Kshs.9,270,180. However, user requisition, specification of services to be rendered, tender advertisement and evaluation reports, notification of award, letter of acceptance and contract agreement were not provided for audit review.

In the circumstances, the accuracy and occurrence of legal fees for provision of consultancy services for various cases expenditure of Kshs.9,270,180 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Siaya Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.1,138,827,082 and actual on comparable basis amount of Kshs.998,720,529 resulting in underfunding of Kshs.140,106,553 or 12% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the matters remain unresolved as at 30 June, 2024.

Other Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Procurement and Award of Contracts

1.1 Irregularities under Framework Contract for the Supply of Fuel, Oil and Lubricants

The Assembly entered into a framework contract agreement for supply of fuel, oil and lubricants for a period of two (2) years from July, 2023. Review of the approved list of prequalified suppliers show that four (4) firms were entered into the framework contract instead of seven (7) vendors contrary to Regulation 102(1)(b and c) of the Public Procurement and Asset Disposal Regulations, 2020 which require that the number of suppliers or contractors shall not be less than seven (7) alternative vendors.

Further, Management did not provided evidence of the formal invitations in writing for the four suppliers entered into the framework agreement to participate in the mini-competition to determine the vendor who had submitted the lowest evaluated price on the basis of the award criteria set out in the framework agreement.

In the circumstances, Management was in breach of law.

1.2 Stalled and Failure to Report Termination of Construction Works Contracts

The Assembly signed contracts with various contractors for proposed construction of ward office meeting halls, drilling of boreholes and water kiosks. The contracts for the construction of meeting halls was awarded to various contractors for a duration of eight (8) months with contract agreements signed on 1 June, 2023. Records provided for audit review indicated that the contractors later requested for an extension for a period of eleven (11) months which was granted with the new completion date of 31 December, 2023. Management subsequently noted that the works were not being done as per the contract resulting in notices being issued to the contractors on 23 May, 2024, citing dissatisfaction on how the works were being done. The following issues were noted in regards to the projects; The water kiosks had been completed but were unlabeled;. As at the time of field verification in September, 2024, the projects remained stalled.

In the circumstances, Management was in breach of law and the public may not benefit the from the investments made by the Assembly on the incomplete and stalled projects.

2.0 Regularity of Human Resource Management Practices

2.1 Non-Adherence to Ethnicity Balance

An analysis of staff complement for the year under review revealed that the Assembly had two hundred and sixty-two (262) members of staff out of which two hundred and forty-six (246) or 94% are from the dominant community in the County. This is contrary to Article 232(h) of the Constitution of Kenya, 2010 which require representation of Kenya's diverse communities and affording adequate and equal opportunities for appointment, training and advancement, at all levels of the public service, of men and women; and the members of all ethnic groups and persons with disabilities.

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

2.2 Non-Compliance with a Third Rule on Basic Salary

Review of the Assembly payroll records revealed that over various officers were earning less than a third of their basic pay contrary to Section C.1(3) of the County Assembly Human Resource Manual states that, "Public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance." This is also contrary to Section 19(3) of the Employment Act, 2007, which states that the total amount of deduction of the wages of an employee shall not exceed two-thirds (2/3) of such wages.

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

2.3 Staff on Acting Capacity Beyond Six (6) months

Review of personnel records showed that the County Assembly an officer had been serving in an acting capacity for more than six (6) months contrary to Section 34(3) of the Public Service Commission Act, 2017 which require that an officer may be appointed in an acting capacity for a period of at least thirty (30) days but not exceeding a period of six months.

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

3.0 Delayed Settlement of Pending Bills

Review of the pending bills records show that the Assembly had pending bills balances of Kshs.15,205,456 outstanding for more than sixty (60) days contrary to the Regulation 150(1) and (3) of the Public Procurement and Asset Disposal Regulations, 2020, which requires that subject to availability of funds and after proper certification of goods, works or service, prompt payments should be made within 60 days from date of receipt of invoice.

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

4.0 Failure to Establish a County Assembly Fund

The Assembly has not established the County Assembly Fund contrary to Section 34(a), (b) and (c) of the County Assembly Act, 2017 which states that there is established for

each county a fund to be known as the County Assembly Fund and that there shall be paid into the County Assembly Fund any grants, gifts, donations or bequests and monies from investment of the board and such fees imposed or levies administered by the board and such monies as may in the future be appropriated from the Revenue Fund established for each county.

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

5.0 Late Remittance of Statutory Deductions

Review of payment records revealed that the Assembly remitted statutory deductions for July, 2023 amounting to Kshs.4,736,772 and Kshs.79,720 for PAYE and NSSF respectively which were remitted in September, 2023. In addition, NHIF deductions for March, 2024 amounting to Kshs.284,350 was remitted in April, 2024.

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

6.0 Non-Adherence to ICT Steering Committee Meetings Threshold

Review of procurement documents relating to Information, Communication and Technology (ICT) projects amounting to Kshs.130,649,517 were executed during the year under review. However, the ICT steering committee which is mandated to make recommendation on ICT projects, met only twice against the prescribed meetings of four (4) per year contrary to the ICT steering committee charter that require the ICT Steering Committee shall meet at least once every three months or as need arises so as to accomplish its duties. In addition, the ICT projects were undertaken without the recommendations of the ICT steering committee.

In the circumstances, Management was in breach of policy.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Effectiveness in Internal Audit Function

During the audit exercise, the Assembly's internal audit department issued only one (1) report for the year. This was contrary to the Public Finance Management (County Government) Regulations 2015 that require the internal audit should carry out regular audits and issue quarterly reports thus the effectiveness of the internal audit unit in carrying out its oversight role is doubtful.

In the circumstances, the effectiveness of the Internal Audit Function and Committee could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

27 December, 2024

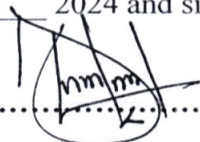
8. Statement of Receipts and Payments for The Year Ended 30th June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	998,720,529	1,041,651,406
Proceeds from sale of assets	2	-	90,250
Total receipts		998,720,529	1,041,741,656
Payments			
Compensation of employees	3	332,840,002	285,846,283
Use of goods and services	4	402,933,840	318,453,668
Transfers to other government entities	5	28,623,046	132,729,997
Other grants and transfers	6	-	92,588,000
Social security benefits	7	23,592,977	20,011,853
Acquisition of assets	8	210,628,829	192,905,206
Total payments		998,618,694	1,042,535,007
Surplus/deficit		101,835	(793,351)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 12/11/2024 and signed by:

.....

Name: ERIC O. OGENGA

Clerk of the Assembly


.....

Name: CPA DAVID O. OKUMU

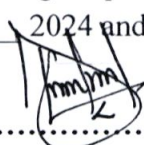
Director Finance and Accounting services –
County Assembly
ICPAK Member Number:8170

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

		2023-2024	2022-2023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	9A	31,145,761	24,329,058
Cash balances	9B	298,300	168,000
Total cash and cash equivalents		31,444,061	24,497,058
Total financial assets		31,444,061	24,497,058
Financial liabilities			
Third party deposits and retention	10	31,124,180	24,279,011
Net financial assets		319,881	218,047
Represented by			
Fund balance b/fwd	11	218,046	1,011,397
Surplus/(deficit) for the year		101,835	(793,351)
Net Financial Position		319,881	218,046

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 12/11/2024 and signed by:

.....

 Name: ERIC O. OGENGA
 Clerk of the Assembly

.....

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

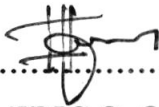
10. Statement Of Cash Flows for The Period Ended 30th June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	998,720,529	1,041,651,406
Total receipts from operating income		998,720,529	1,041,651,406
Payments for operating expenses			
Compensation of employees	3	(332,840,002)	(285,846,283)
Use of goods and services	4	(402,933,840)	(318,453,668)
Transfers to other government entities	5	(28,623,046)	(132,729,997)
Other grants and transfers	6	-	(92,588,000)
Social security benefits	7	(23,592,977)	(20,011,853)
Total payments for operating expenses		(787,989,866)	(849,629,801)
Net receipts/(payments) from operating activities		210,730,663	192,021,605
Adjusted for:			
Increase/(decrease) in accounts payable:	12	6,845,168	2,954,277
Net cash flows from operating activities		217,575,831	194,975,882
Cashflow from investing activities			
Proceeds from sale of assets	2	-	90,250
Acquisition of assets	8	(210,628,829)	(192,905,206)
Net cash flows from investing activities		(210,628,829)	(192,814,956)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

Net increase in cash and cash equivalents		6,947,003	2,160,925
Cash & cash equivalent at Start of the year		24,497,058	22,336,133
Cash & cash equivalent at end of the year		31,444,061	24,497,058

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 12/11 2024 and signed by:



.....
Name: ERIC O. OGENGA
Clerk of the Assembly



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

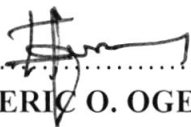
11. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,351,827,082	(213,000,000)	1,138,827,082	998,720,529	140,106,553	88
Proceeds from sale of assets	-	-	-	-	-	0
Other receipts	-	-	-	-	-	0
Total	1,351,827,082	(213,000,000)	1,138,827,082	998,720,529	140,106,553	88
Payments						
Compensation of employees	342,145,532	(15,330,154)	326,815,378	332,840,002	(6,024,624)	102
Use of goods and services	403,341,976	5,358,347	408,700,323	402,933,840	5,766,483	99
Subsidies	-	-	-	-	-	0
Transfers to other government entities	10,000,000	18,573,000	28,573,000	28,623,046	(50,046)	100
Other grants and transfers	665,000	(665,000)	-	-	-	0
Social security benefits	23,672,863	(1,491,293)	22,181,570	23,592,977	(1,411,407)	106
Acquisition of assets	572,001,711	(219,444,900)	352,556,811	210,628,829	141,927,982	60
Finance costs	-	-	-	-	-	0
Other payments	-	-	-	-	-	0
Total	1,351,827,082	(213,000,000)	1,138,827,082	998,618,694	140,208,388	88
Surplus/ deficit	-	-	-	101,835	(101,835)	0

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

During the year under review, there was underfunding of Kshs. 140,208,388 representing 12% deficit thus resulting to underutilization on the cumulative budget. This was majorly occasioned by delay in disbursement of funds, multi-year projects, late submission of invoices and Ifmis network fluctuation.

The entity financial statements were approved on 12/11/ 2024 and signed by:



.....
Name: ERIC O. OGENGA

Clerk of the Assembly



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

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

12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	808,171,151	-	808,171,151	809,816,744	(1,645,593)	100
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	808,171,151	-	808,171,151	809,816,744	(1,645,593)	100
Payments						
Compensation of employees	342,145,532	(15,330,154)	326,815,378	332,840,002	(6,024,624)	102
Use of goods and services	403,341,976	5,358,347	408,700,323	402,933,840	5,766,483	99
Subsidies	-	-	-	-	-	-
Transfers to other government entities	10,000,000	18,573,000	28,573,000	28,623,046	(50,046)	100
Other grants and transfers	665,000	(665,000)	-	-	-	-
Social security benefits	23,672,863	(1,491,293)	22,181,570	23,592,977	(1,411,407)	106
Acquisition of assets	28,345,780	(6,444,900)	21,900,880	21,735,049	165,831	99
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	808,171,151	-	808,171,151	809,724,915	(1,553,764)	100
Surplus/ deficit	-	-	-	91,829	(91,829)	-

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

The entity financial statements were approved on 12/11 2024 and signed by:



.....
Name: ERIC O. OGENGA

Clerk of the Assembly



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

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

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	543,655,931	(213,000,000)	330,655,931	188,903,785	141,752,146	57
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	543,655,931	(213,000,000)	330,655,931	188,903,785	141,752,146	57
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	543,655,931	(213,000,000)	330,655,931	188,893,780	141,762,151	57
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	543,655,931	(213,000,000)	330,655,931	188,893,780	141,762,151	57
Surplus/ deficit	-	-	-	10,005	(10,005)	-

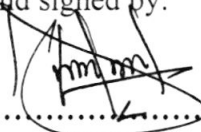
County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

The entity financial statements were approved on 12/11 2024 and signed by:



.....
Name: ERIC O. OGENGA

Clerk of the Assembly



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

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

12. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget		Final Budget	Actual on comparable basis	% Budget utilization
		Adjustments			
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme -071020000					
1. LEGISLATIVE AND REPRESENTATION- 0701025010	384,736,144	(59,831,723)	324,904,421	323,268,616	99
Programme -071030000					
2. LEGISLATIVE AND OVERSIGHT- 0701035010	40,000,000	3,100,000	43,100,000	43,066,350	100
Programme -071040000					
3. GENERAL ADMINISTRATION- 0701045010	383,435,007	56,731,723	440,166,730	443,389,948	101
4. DEVELOPMENT- 0701045010	543,655,931	(213,000,000)	330,655,931	188,893,780	57
Total	1,351,827,082	(213,000,000)	1,138,827,082	998,618,694	88

13. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 28th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were two (2) supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

14. Notes to the Financial Statements

1. Transfer from CRF

	2023-2024	2022-2023
	Kshs	Kshs
Total Exchequer Releases for quarter 1	111,427,909	43,759,177
Total Exchequer Releases for quarter 2	305,691,428	333,247,282
Total Exchequer Releases for quarter 3	171,306,505	160,842,803
Total Exchequer Releases for quarter 4	410,294,687	503,802,144
Cumulative Amount	998,720,529	1,041,651,406

During the year under review, a total of Kshs 998,720,529 was received translating to 88 % of the total Budget. This includes Kshs. 809,816,744 and Kshs. 188,903,785 for Recurrent and Development accounts respectively.

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Disposal and Sales of Non-Produced Assets	-	90,250
Total	-	90,250

This represent the total amount of money received on the disposed Assets however during the year under review, there was no disposal of Asset.

Notes to the Financial Statements

3. Compensation of Employees

	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	137,936,156	123,438,325
Basic wages of temporary employees	35,692,083	36,255,902
Personal allowances paid as part of salary	131,956,003	112,402,352
Pension and other social security contributions	27,255,760	13,749,703
Total	332,840,002	285,846,283

During the year under review, a total of Kshs. 332,840,002 was incurred on compensation to employees representing 102% of the total personal emolument budget. The 2% over absorption was as a result of increase in NSSF Employer contribution, affordable housing levy and direct debit by KRA.

Notes To The Financial Statements (Continued)

4. Use Of Goods And Services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	2,279,851	2,680,800
Communication, supplies and services	3,880,771	5,779,968
Domestic travel and subsistence	133,593,402	113,716,769
Foreign travel and subsistence	1,094,991	-
Printing, advertising and information supplies & services	4,431,920	5,473,706
Training expenses	100,927,600	66,525,460
Hospitality supplies and services	28,699,659	32,298,550
Insurance costs	41,470,384	31,346,973
Specialized materials and services	598,750	4,705,371
Office and general supplies and services	17,050,690	9,737,174
Fuel Oil and Lubricants	6,549,999	5,592,409
Other operating expenses	49,515,344	31,393,044
Routine maintenance – vehicles and other transport equipment	2,937,156	2,332,651
Routine maintenance – other assets	9,903,323	6,870,794
Total	402,933,840	318,453,668

Use of goods and services had a total budget of Kshs. 408,700,723 out of which Kshs. 402,933,840 was spent representing 99% consumption rate .

Notes To The Financial Statements (Continued)

5. Transfers To Other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to County Revenue fund account	50,046	517,997
County Assembly Car Loan Fund Account	28,573,000	132,212,000
TOTAL	28,623,046	132,729,997

This represents unspent monies in various accounts refunded to CRF account and Car loan and mortgage funds received during the year under review.

Notes To The Financial Statements (Continued)

6. Other Grants And Transfers

	2023-2024	2022-2023
	Kshs	Kshs
Other Current Transfers-other	-	92,588,000
Total	-	92,588,000

There was no provision for grants or motor vehicle reimbursement as compared to previous financial year where Kshs. 92,588,000 was provided.

7. Social Security Benefits

	2023-2024	2022-2023
	Kshs	Kshs
Government pension and retirement benefits	23,592,977	20,011,853
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	23,592,977	20,011,853

This represents the Gratuity contributions from Hon. MCAs and their respective ward staffs during the year under review.

Notes to The Financial Statements (Continued)

8. Acquisition Of Assets

	2023-2024	2022-2023
Non-Financial Assets	Kshs	Kshs
Construction of Buildings	58,244,263	105,080,439
Purchase of Vehicles and Other Transport Equipment	-	16,270,000
Purchase of Fire fighting Vehicles and Equipment	-	2,867,380
Purchase of Household Furniture and Institutional Equipment	726,250	2,356,066
Purchase of Office Furniture and General Equipment	12,657,429	6,723,170
Purchase of ICT Equipment, and Other ICT Assets	130,649,517	55,450,411
Purchase of Specialized Plant, Software, Equipment and Machinery	8,351,370	4,157,740
Total	210,628,829	192,905,206

During the year under review, the County Assembly budgeted a total of Kshs. 352,556,811 for acquisition of Assets. A total of Kshs. 210,628,829 was spent translating to 60% absorption rate cumulatively. The underutilization of the 40% is as a result of multiyear projects and late submission of certificates.

Notes To The Financial Statements (Continued)

9. Cash and Bank Balances

9A. Bank Balances

	Indicated whether recurrent or development	2023-2024	2022-2023
Name of Bank, Account No. & Currency		Kshs	Kshs
Central Bank of Kenya – A/C No.100197463-Kshs.	Recurrent	8,007	4,922
Kenya Commercial Bank – A/C No.1143428927-Kshs.	Recurrent	3,569	6,409
Central Bank of Kenya-A/C No. 1000408154-Kshs.	retention a/c	31,124,180	24,279,012
Central Bank of Kenya-A/C No. 1000197471-Kshs.	Development	10,005	38,715
Total		31,145,761	24,329,058

9B. Cash In Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	298,300	168,000
Total	298,300	168,000

Analysed as follows:

	2023-2024	2022-2023
	Kshs	Kshs
County Assembly of Siaya Headquarter	298,300	168,000
Total	298,300	168,000

Notes To The Financial Statements (Continued)

10. Third Party Deposits and Advances

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Retentions	31,124,180		24,279,012	
Total	31,124,180		24,279,012	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative	% of the Total
	FY 2023-2024		FY 2022-2023	
Under one year	14,329,960	46	11,208,049	46.16
1-2 years	10,847,774	35	6,468,389	26.64
2-3 years	4,944,038	16	5,703,780	23.49
Over 3 years	1,002,408	3	898,793	3.70
Total (tie to above total)	31,124,180		24,279,0112	

This represents the retention monies from various contractors during the year under review.

11. Fund Balance Brought Forward

	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	24,329,058	21,842,732
Cash in hand	168,000	493,400
Accounts Receivables	-	-
Accounts Payables	(24,279,012)	(21,324,735)
Total	218,046	1,011,397

12. Changes in Third Party Deposits and Retentions

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Accounts Payables as at 1st July 2023	24,279,012	21,324,735
Closing Accounts payables as at 30th June 2024	31,124,180	24,279,012
Change in Accounts payables	6,845,168	2,954,277

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2022/2023	FY 2023/2024	FY 2023/2024	FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	1,258,484	2,046,158	1,258,484	2,046,158
Supply of goods	14,086,023	2,323,379	14,086,023	2,323,379
Supply of services	4,385,440	10,835,919	4,385,440	10,835,919
Total	19,729,947	15,205,456	19,729,947	15,205,456

Notes To The Financial Statements (Continued)

2. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

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

County Government of Siaya

Siaya County Assembly

Annual Report and Financial Statements for the year ended 30th June 2024

Related party transactions:

	2023-2024	2022-2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	157,988,942	130,216,423
Key Management Compensation(Clerk, Directors and Fiduciary management staff)	13,343,416	12,448,344
Total Compensation to Key Management	171,332,358	142,664,767
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	28,623,046	132,212,000
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	28,623,046	132,212,000
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	998,720,529	1,041,651,406
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Total Transfers from related parties	998,720,529	1,041,651,406

16. Progress On Follow On Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Misclassification of Expenditure	An appropriate budget line will be identified to correct the misclassification. Discussion is ongoing with the relevant bodies to help resolve the matter.	Not resolved	1 year
2	Unsupported Expenditure on Use of Goods and Services	The said payments were done to various Hon MCAs who were yet to be issued with their IFMIS numbers. Currently all Hon MCAs are defined and issued with respective IFMIS numbers to facilitate their payments.	Resolved	
3	Unsupported Training Expenses	The management wish to clarify that the said amount was correctly budget under accommodation allowance and spent accordingly on approved various activities where respective Hon. Members, staff and Audit Committee Members participated.	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4	Incomplete Fixed Assets Register	A new Asset Management system has been put in place which is being updated to help address the gaps identified and ensures compliance with the relevant laws on Asset register.	Resolved but keep in view	3 years
5	Delayed Project Implementation	Currently the said project has been completed and handed over	resolved	
6	Non-compliance with Law on Ethnic Composition	In the filling of vacant positions, the County Assembly advertises in the newspapers with wide circulation including the Assembly website. The recruitments are done on the basis of qualified applicants. Accommodation of persons from non-dominant communities become a challenge where there are no applicants meeting the minimum requirements.	Un resolved	
7	Failure to establish a County Assembly Fund	The provisions of section 34 of the County Assembly Act, 2017 contemplates situations where the County Assemblies would receive grants, gifts, donations or bequests or proceeds from boards investments and gives a leeway to operate a distinct fund. But this shall	Unresolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		only be possible if some arrangement in connection to the fund sources are in the offing. The County Assembly has been in operation since the year 2013 and no funds in respect of the Act have ever been realized.		
8	Delays in Remitting Taxes	The Statutory deductions which accrued was remitted late because there was delay in the disbursement from the exchequer. Upon foreseeing the possibility of delay in the remittance of the obligations, communication was made to the relevant statutory bodies prior to the due date.	resolved	
9	Non-Compliance with the One-Third of Basic Salary Rule	The management acknowledges that some County Assembly officers have overcommitted their salaries beyond the 2/3 of their basic salaries. The National Treasury Cabinet Secretary gazetted a Tax Relief during the Covid 19 which enhanced net pay and some of the employees exploited the opportunity to access a top up of their existing loans. The Tax	Partially resolved	2 years

County Government of Siaya
 Siaya County Assembly
 Annual Report and Financial Statements for the year ended 30th June 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		relief was later reviewed and rescinded to its former structure resulting in the said over commitment of salary beyond 2/3.		
10	Salary paid outside IPPD	The ward officers have been provided with their respective Payroll numbers and are now paid through IPPD in line with the relevant laws and circulars	Resolved	
11	Lack of Data Backup System	An on premise data back-up system has been procured to help resolved the issue.	Resolved	



.....
 Clerk of the County Assembly

Date

County Government of Siaya
 Siaya County Assembly
 Annual Report and Financial Statements for the year ended 30th June 2024

17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount paid to Date	Outstanding Balance 30th June ,2024	Comments
		a	b	c	d=a-c	
S/NO	Supply of Services					
1	CFAO MOTORS KENYA LIMITED	122,290	12/3/2024	-	122,290	PROVISION OF MOTOR VEHICLE MAINTENANCE
2	CFAO MOTORS KENYA LIMITED	34,097	16/4/2024	-	34,097	PROVISION OF MOTOR VEHICLE MAINTENANCE
3	CFAO MOTORS KENYA LIMITED	180,937	13/05/2024	-	180,937	PROVISION OF MOTOR VEHICLE MAINTENANCE
4	CFAO MOTORS KENYA LIMITED	63,653	15/03/2024	-	63,653	PROVISION OF MOTOR VEHICLE MAINTENANCE
5	CFAO MOTORS KENYA LIMITED	46,607	8/4/2024	-	46,607	PROVISION OF MOTOR VEHICLE MAINTENANCE
6	CFAO MOTORS KENYA LIMITED	19,278	3/5/2024	-	19,278	PROVISION OF MOTOR VEHICLE MAINTENANCE
7	CFAO MOTORS KENYA LIMITED	4,665	24/05/2024	-	4,665	PROVISION OF MOTOR VEHICLE MAINTENANCE
8	CFAO MOTORS KENYA LIMITED	40,779	30/04/2024	-	40,779	PROVISION OF MOTOR VEHICLE MAINTENANCE

County Government of Siaya

Siaya County Assembly

Annual Report and Financial Statements for the year ended 30th June 2024

9	CFAO MOTORS KENYA LIMITED	65,486	3/4/2024	-	65,486	PROVISION OF MOTOR VEHICLE MAINTENANCE
10	CFAO MOTORS KENYA LIMITED	111,784	29/04/2024	-	111,784	PROVISION OF MOTOR VEHICLE MAINTENANCE
11	THE STANDARD GROUP PLC	61,596	21/12/2023	-	61,596	PROVISION OF NEWSPAPER ADVERTISING SERVICES
12	THE STANDARD GROUP PLC	240,120	14/02/2024	-	240,120	PROVISION OF NEWSPAPER ADVERTISING SERVICES
13	THE STANDARD GROUP PLC	240,120	14/02/2024	-	240,120	PROVISION OF NEWSPAPER ADVERTISING SERVICES
14	THE STANDARD GROUP PLC	133,400	9/3/2024	-	133,400	PROVISION OF NEWSPAPER ADVERTISING SERVICES
15	THE STANDARD GROUP PLC	133,400	13/03/2024	-	133,400	PROVISION OF NEWSPAPER ADVERTISING SERVICES
16	THE STANDARD GROUP PLC	68,440	21/05/2024	-	68,440	PROVISION OF NEWSPAPER ADVERTISING SERVICES
17	THE STANDARD GROUP PLC	151,380	26/04/2024	-	151,380	PROVISION OF NEWSPAPER ADVERTISING SERVICES
18	THE STANDARD GROUP PLC	159,732	25/05/2024	-	159,732	PROVISION OF NEWSPAPER

County Government of Siaya

Siaya County Assembly

Annual Report and Financial Statements for the year ended 30th June 2024

						ADVERTISING SERVICES
19	THE STANDARD GROUP PLC	159,732	25/05/2024	-	159,732	PROVISION OF NEWSPAPER ADVERTISING SERVICES
20	THE STANDARD GROUP PLC	76,212	19/04/2024	-	76,212	PROVISION OF NEWSPAPER ADVERTISING SERVICES
21	THE STANDARD GROUP PLC	133,400	1/5/2024	-	133,400	PROVISION OF NEWSPAPER ADVERTISING SERVICES
22	THE STANDARD GROUP PLC	32,305	24/11/2023	-	32,305	PROVISION OF NEWSPAPER ADVERTISING SERVICES
23	THE STANDARD GROUP PLC	171,590	1/12/2023	-	171,590	PROVISION OF NEWSPAPER ADVERTISING SERVICES
24	VICTORIA COMFORT INN	115,625	20/06/2024	-	115,625	PROVISION OF CONFERENCE FACILITIES
25	VICTORIA COMFORT INN	446,170	16/06/2024	-	446,170	PROVISION OF CONFERENCE FACILITIES
26	VICTORIA COMFORT INN	150,000	24/06/2024	-	150,000	PROVISION OF CONFERENCE FACILITIES
27	VICTORIA COMFORT INN	110,000	12/6/2024	-	110,000	PROVISION OF CONFERENCE FACILITIES

County Government of Siaya

Siaya County Assembly

Annual Report and Financial Statements for the year ended 30th June 2024

28	THE GREAT LAKES HOTEL LIMITED	295,000	1/12/2023	-	295,000	PROVISION OF CONFERENCE FACILITIES
29	THE GREAT LAKES HOTEL LIMITED	885,000	19/12/2023	-	885,000	PROVISION OF CONFERENCE FACILITIES
30	THE CANDELA HOTEL LTD	350,640	31/10/2023	-	350,640	PROVISION OF CATERING SERVICES
31	THE CANDELA HOTEL LTD	49,300	31/10/2023	-	49,300	PROVISION OF CATERING SERVICES
32	THE CANDELA HOTEL LTD	61,100	31/10/2023	-	61,100	PROVISION OF CATERING SERVICES
33	THE CANDELA HOTEL LTD	103,700	31/10/2023	-	103,700	PROVISION OF CATERING SERVICES
34	THE CANDELA HOTEL LTD	171,601	31/10/2023	-	171,601	PROVISION OF CATERING SERVICES
35	THE CANDELA HOTEL LTD	127,500	31/10/2023	-	127,500	PROVISION OF CATERING SERVICES
36	THE CANDELA HOTEL LTD	60,000	31/10/2023	-	60,000	PROVISION OF CATERING SERVICES
37	THE CANDELA HOTEL LTD	315,000	31/10/2023	-	315,000	PROVISION OF CATERING SERVICES
38	THE CANDELA HOTEL LTD	364,080	31/10/2023	-	364,080	PROVISION OF CATERING SERVICES
39	PARKVIEW SAFARI HOTEL AND APARTMENTS	45,000	23/02/2024	-	45,000	PROVISION OF CATERING SERVICES
40	PARKVIEW SAFARI HOTEL AND APARTMENTS	110,000	4/3/2024	-	110,000	PROVISION OF CATERING SERVICES
41	PARKVIEW SAFARI HOTEL AND APARTMENTS	40,000	23/02/2024	-	40,000	PROVISION OF CATERING SERVICES
42	REDPOLL TRAVEL	605,740	20/06/2024	-	605,740	PROVISION OF AIRLINE TICKETING SERVICES

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024*

43	USHANGA AGENCIES LIMITED	159,500	29/5/2024	-	159,500	PROVISION OF RADIO BROADCASTING SERVICES
44	KAHABABA RADIO 88.8 FM	77,140	3/6/2024	-	77,140	PROVISION OF RADIO BROADCASTING SERVICES
45	KAHABABA RADIO 88.8 FM	77,140	4/6/2024	-	77,140	PROVISION OF RADIO BROADCASTING SERVICES
46	GORDON OGOLA, KIPKOECH AND COMPANY ADVOCATES	1,800,000	16/10/2023	-	1,800,000	PROVISION OF LEGAL SERVICES
47	PARLIAMENTARY SERVICE COMMISSION	819,680	28/05/2024	-	819,680	PROVISION OF TRAINING SERVICES
48	TAMU AFRICA SAFARIS AND TRAVEL LTD	1,046,000	3/6/2024	-	1,046,000	PROVISION OF AIRLINE TICKETING SERVICES
	Supply of Goods	10,835,919			10,835,919	
1	WEDVO COMMUNICATIONS GLOBAL SERVICES	200,000	31/10/2030	-	200,000	SUPPLY OF OFFICIAL PORTRAITS
2	KAPERIKWEKWE INVESTMENY	660,000	26/03/2024	-	660,000	SUPPLY OF DRINKING WATER
3	UCHWAGI ENTERPRISES LTD	240,000	10/6/2024	-	240,000	SUPPLY OF BOTTLED SODA
4	KENYA REVENUE AUTHORITY	803,379	2022-2023	-	803,379	TAX REVIEW- ARREARS FY 2022-2023
5	EXANET SOLUTIONS LIMITED	420,000	20/6/2024	-	420,000	SUPPLY OF BOTTLED DRINKING WATER
	Sub-Total	2,323,379		-	2,323,379	

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

	Construction of buildings					
1	MAJIMBO CONTRACTORS COMPANY LIMITED	4,999,832	1/4/2022	3,979,653.00	1,020,179	CONSTRUCTION OF WARD OFFICE HALL AT CENTRAL ALEGO WARD
2	MAJIMBO CONTRACTORS COMPANY LIMITED	4,999,832	1/4/2022	3,979,653.00	1,025,979	CONSTRUCTION OF WARD OFFICE HALL AT SIAYA TOWNSHIP WARD
	Sub-Total	9,999,664		7,959,306.00	2,046,158	
	Grand Total	23,158,962		-	15,205,456	

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2024

Annex 2. – Summary of Non-Current Asset Register

Asset class	Historical Cost c/f	Additions during the year	Disposals during the year	Historical Cost b/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
	2022-2023	2023-2024	2023-2024	2023-2024
Buildings and structures	477,663,207	58,244,263		477,663,207
Transport equipment	83,774,680	-	-	83,774,680
Office equipment, furniture and fittings	49,143,049	13,383,679	-	49,143,049
ICT Equipment, Software and Other ICT Assets	244,758,915	130,649,517	-	244,758,915
Other Machinery and Equipment	17,570,427	8,351,370	-	17,570,427
Heritage and cultural assets	6,800,000	-	-	6,800,000
Total	879,710,278	210,628,829	-	879,710,278

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

