

Enhancing Accountability

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REPORT

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CLERK AT THE TABLE	M. Adjiibodo U.

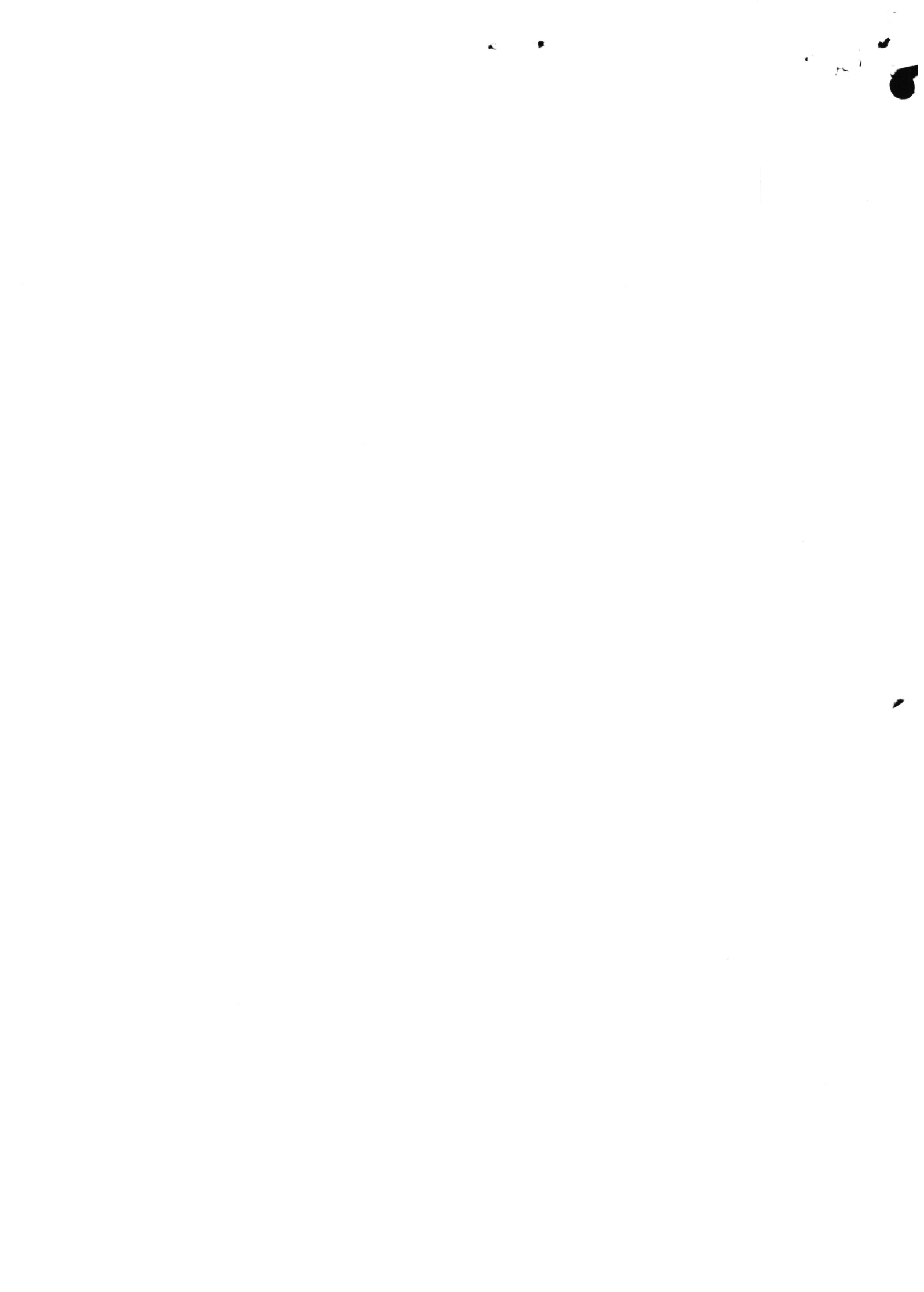
OF

THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
SIAYA**

**FOR THE YEAR ENDED
30 JUNE, 2021**



COUNTY ASSEMBLY OF SIAYA
Annual Reports and Financial Statements
For the year ended 30th June, 2021



SIAYA COUNTY ASSEMBLY

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

COUNTY ASSEMBLY OF SIAYA
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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly is constituted as per the constitution of Kenya and 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 any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

NO.	Designation	Name
1	Speaker Of the County Assembly	Hon. George 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 2021 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

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(d) Fiduciary Oversight Arrangements

Public accounts and investment committee activities

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

Finance Committee Activities

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

Audit Committee

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

Internal Audit Department

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

Budget and Appropriation Committee

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

(e) Entity Headquarters

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

(f) Entity Contacts

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

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(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
Kenya National Audit Office
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

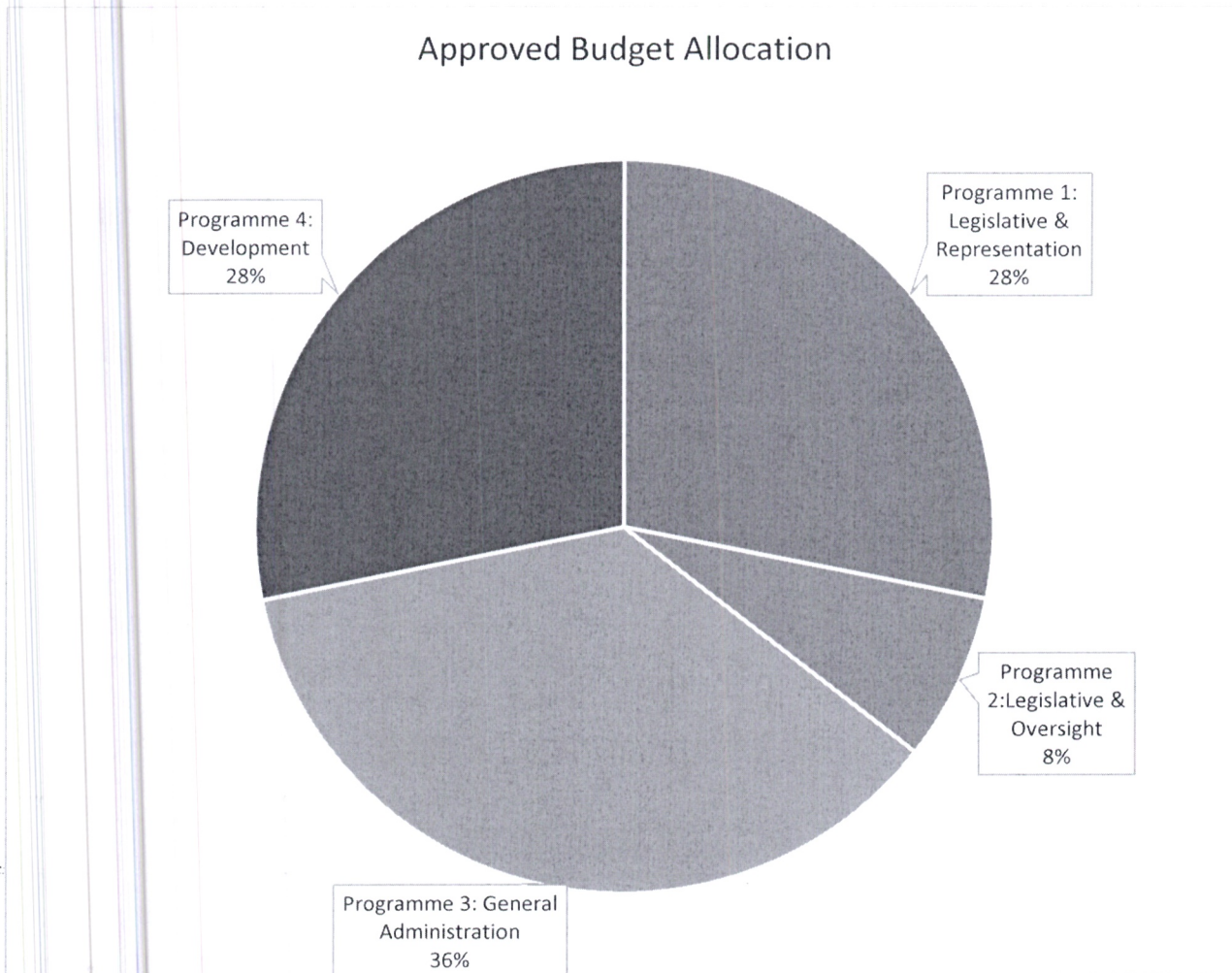
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2. FORWARD BY THE CLERK OF THE ASSEMBLY

I have the pleasure of forwarding the Reports and Financial Statements for the year ended June 30th 2021. It marks the sixth year that the Assembly is reporting independently from the County Executive Arm of the County Government. The report highlights the operations of the Assembly as indicated below;

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	% OF UTILIZATION
	2020/21	2020/21	2020/21	2020/21	2020/21	
	KShs	KShs	KShs	KShs	KShs	
Programme - 071020000						
1. LEGISLATIVE AND REPRESENTATION- 0701025010	300,289,693	(7,578,357)	292,711,336	285,190,746	7,520,590	97.43
Programme - 071030000						
2. LEGISLATIVE AND OVERSIGHT- 0701035010	76,657,200	-	76,657,200	72,459,221	4,197,979	94.52
Programme - 071040000						
3. GENERAL ADMINISTRATION- 0701045010	369,361,691	7,578,357	376,940,048	300,699,105	76,240,943	79.77
4. DEVELOPMENT- 0701045010	641,763,526	(348,757,766)	293,005,760	131,402,382	161,603,378	44.85
Grand Total	1,388,072,110	(348,757,766)	1,039,314,344	789,751,454	249,562,890	75.99

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The County Assembly of Siaya had a budget of Kshs. 1,039,314,344 which was distributed to the four programs as tabulated here under;

- Programme 1 – Legislative and Representation – Kshs.292,711,336
- Programme 2 – Legislative Oversight – Kshs.76,657,200
- Programme 3 – General Administration – Kshs.376,940,048
- Programme 4- Development-Kshs. 293,005,760

During the year under review, the County Assembly spent a total of Kshs. 789,751,454 on the above programs as indicated below;

- Programme 1 – Legislative and Representation – Kshs.285,190,746
- Programme 2 – Legislative Oversight – Kshs.72,459,221
- Programme 3 – General Administration – Kshs.300,699,105

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Programme 4- Development Kshs. 131,402,382

2.1. Budget Performance

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020/21	2020/21	2020/21	2020/21	2020/21
	KShs	KShs	KShs	KShs	KShs
Programme - 071020000					
1. LEGISLATIVE AND REPRESENTATION- 071025010	300,289,693	(7,578,357)	292,711,336	285,190,746	7,520,590
Programme - 071030000					
2. LEGISLATIVE AND OVERSIGHT- 071035010	76,657,200	-	76,657,200	72,459,221	4,197,979
Programme - 071040000					
3. GENERAL ADMINISTRATION- 071045010	369,361,691	7,578,357	376,940,048	300,699,105	76,240,943
4. DEVELOPMENT- 071045010	641,763,526	(348,757,766)	293,005,760	131,402,382	161,603,378
Grand Total	1,388,072,110	(348,757,766)	1,039,314,344	789,751,454	249,562,890

The overall consumption rates for all the Programmes was 75.99 %

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Consumption rates by Programmes

From the above analysis, it shows that:

1. Legislative and Representation had the highest consumption rate at 97.43%
2. Legislative and Oversight was 2nd with a consumption rate of 94.52%
3. General Administration was 3rd with a consumption rate of 79.77%
4. Development was 4th with a consumption rate of 44.85%

2.2. Operational Performance

i) Laws Passed

During the reporting period, Members of the County Assembly passed 5 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 Act, 2020	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, 2021. The clause also appropriates the money granted for services and the purposes specified in the Schedule, which is based on estimate for the 2020/2021 financial year.
2	The Siaya County State of the County Address Act, 2020	To provide for the delivery of the annual state of the County Addresses by the Governor of Siaya County to the County Assembly of Siaya; and for matters incidental thereto
3	The Siaya County Finance Act, 2020	To provide for revenue raising measures, imposition of fees and charges for the County Government of Siaya
4	The Siaya County Climate Change Act, 2021	To provide for the establishment of an appropriate legal and institutional framework for integrating and mainstreaming Climate Change responses,

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		measures and actions into County development planning and decision-making processes, Climate Change finance mechanisms and for connected purposes.
5	The Siaya County Supplementary Appropriations Act, 2020	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, 2021. The clause also appropriates the money granted for services and the purposes specified in the Schedule, which is based on revised estimate for the 2019/2020 financial year.

ii) The Budget Process

S/N	Budget Document	Date of approval by the House
1.	Siaya Annual Development Plan, 2021/2022	08/04/2021
2.	Siaya County Budget Review and Outlook Paper, 2020	28/2/2021
3.	Siaya County Fiscal Strategy Paper, 2021	21/4/2021

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4.	Siaya County Debt Management Strategy, 2021/2022 – 2021/2024	22/4/2021
5.	Siaya County Budget Estimates, 2020/2021	30/6/2020
6.	Siaya County Appropriation Act, 2020	01/7/2020

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iii) 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>	1 Report
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.	2 Reports
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	<ul style="list-style-type: none"> • 6 Reports • 1 Bills

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	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.	
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>	4 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>	1 Report
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 Bill 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	1 Report

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	profession), cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal	
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 Statements 1 Report
County Sectorial Committee on Administration and Governance	Ensuring and coordinating participation of communities and wards in governance at local level, assisting communities and locations to develop administrative capacity for the effective exercise of the functions and powers and public participation in governance at the local levels	<ul style="list-style-type: none"> • 2 Reports • 1 Bill
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"> • 3 Reports • 2 Bills
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	<ul style="list-style-type: none"> • 1 Report • 1 Statement • 1 Bill
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"> • 1 Reports • 1 Statements
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"> • 2 Reports

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<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>1 Report</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>1 Report</p>
<p>Speaker's Committee</p>	<p>The Committee–</p>	<p>1 Report</p>

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	<p>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	<ul style="list-style-type: none"> • 1 Report • 1 Bill
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.	<ul style="list-style-type: none"> • 1 Report • 2 Statements
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

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2.3. Performance of key development projects, 2.4 -Comment on Value for Money

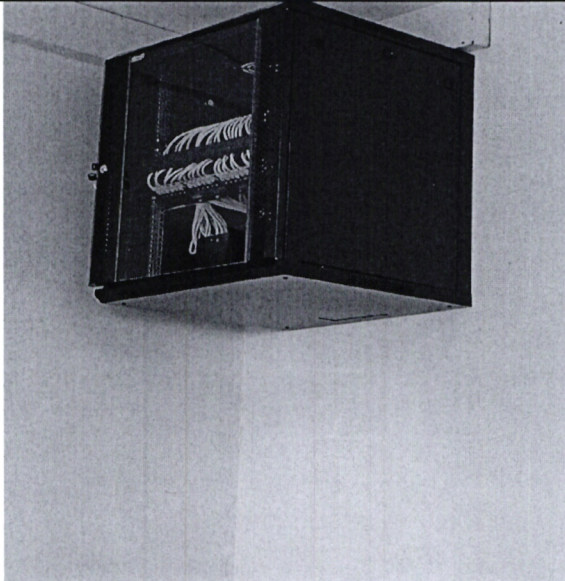


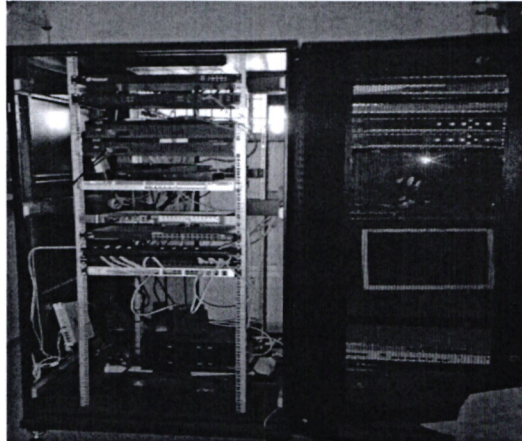
PHYSICAL PROGRESS SINCE ESTABLISHMENT OF COUNTY ASSEMBLY

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;

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 time and efficient communication across various




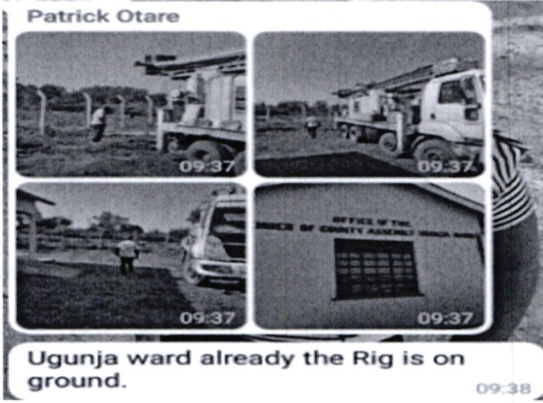


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			<p>departments. There has been improved an efficient time feedback between the Assembly and the Public</p>
6.	<p>Supply and installation of CCTV Equipment</p> 	<p>Full set of CCTV installed</p> 	<p>The level of security has been enhanced with much surveillance hence providing the Assembly with a better and good working environment</p>
7.	<p>Development of County Assembly Strategic Plan</p>	<p>1 Strategic Plan developed</p>	<p>All the physical and financial plans of the Assembly have been fully integrated with the objective of the mission and the vision of the Assembly</p>
8.	<p>Construction of County Assembly Parking lot</p>	<p>Parking bays completed</p>	<p>Adequate parking lots have been provided for</p>

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			MCA's, Staff and Member 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 at the Chamber
12.	Construction of office block for committee clerks	1 office block constructed	Adequate office space for the Clerks department
13.	Construction of perimeter wall, security offices and electric fence	Perimeter wall and security offices Constructed	Enhanced security and limiting unauthorized access to the Assembly precincts.
			

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14.	<p>Construction of modern walkway path, sentry box and landscaping</p> 	<p>Walkway path, Sentry box and landscaping done.</p> 	<p>Improved working condition an enhanced security.</p>
15.	<p>Drilling of Boreholes at the Ward Office</p> 	<p>Drilling at Boreholes at the Ward office</p> 	<p>Provision of Clean water</p>
16	<p>Construction of Ward offices</p> 	<p>Construction of Ward offices</p> 	<p>Enhance accessibility services to the Community</p>

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

2.5.Challenges and Recommended Way Forward

Implementation Challenges

The following challenges were encountered during the execution of the budget for the year 2020/2021;

1. Budget constraints, some vote heads were not adequately budgeted for.
2. IFMIS lapses

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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. The allocation for staff car loan and Mortgage was not disbursed hence recurrent budget was not fully utilised.

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.


Mr. Erick Odhiambo Ogenga

Ag. Clerk of the County Assembly

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**3. 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.

The key mandate of the County Assembly of Siaya is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the Assembly in FY, 20/21

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		12 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	12 Satisfactory committee reports

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and Profile

2. **Environmental performance**

The Assembly has provided strategic points for waste bins used for waste collection. The Assembly has also engaged the County Waste transport services for waste disposal. The Assembly maintains its green spaces in the Assembly that comprise of trees, flowers and grass. The Assembly also undertook an Environmental Impact Assessment Audit of the head office and the 30 wards.

3. **Employee Welfare**

The County Assembly Service Board has in place medical cover to help employees manage the health matters, more over there is a provision of Car loan and Mortgage to help employees improve their social and economic welfare.

4. **Market place practices**

The Assembly developed a procurement policy that guides in tendering processes thus ensures fairness and respect for competitors

5. **Community engagement**

The Assembly provides attachment opportunities to students from the County institutions for example Siaya Technical Institute Students who are always given priority. Further, The Assembly is drilling boreholes in the ward offices that will be accessible to the community.

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5. 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, 2021. 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, 2021, 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 30/6/ 2021.



Ag. Clerk of the County Assembly

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF SIAYA FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Siaya set out on pages 1 to 41, which comprise the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Siaya as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0. Financial Reporting

1.1. Unsupported Adjustments in the Statement of Cashflows

The statement of cash flows for the year ended 30 June, 2021 reflects adjustments for changes in accounts payables during the years 2018/2019, 2019/2020 and 2020/2021 of Kshs.4,174,040, Kshs.6,333,153 and Kshs.4,302,604 respectively all totalling to Kshs.14,809,796. However, Management did not provide for audit verification, documents in support of these adjustments.

Further, the adjustments were not disclosed in accordance with the requirements of International Public Sector Accounting Standards (Cash basis) statements of cash flows for the previous years did not show any restatement of balance as required by IPSAS.

1.2. Inaccuracies in the Financial Statements

The statement of financial assets and liabilities reflects funds balance brought forward balance of Kshs.415,100 while the 2019/2020 audited closing fund balance was Kshs.498,596. Similarly, the statement of cashflows reflects a cash and cash equivalent balance at the end of financial year 2019/2020 of Kshs.498,596 while the cash and cash equivalent at the beginning of 2020/2021 is Kshs.415,100 resulting to an unreconciled variance of Kshs.83,496.

In addition, the cash and cash equivalent balance at the beginning of the year 2020/2021 reflected in the statement of cashflows of Kshs.415,000 varies with the 2019/2020 audited cash and cash equivalent balance of Kshs.10,905,789 reflected in the statement of assets and liabilities

Consequently, the accuracy of the statement of assets and liabilities and statements of cashflows for the year ended 30 June, 2021 could not be confirmed.

2.0 Irregular Payments on Domestic Travel

Included in the use of goods and services expenditure of Kshs.294,883,929 is Kshs.109,764,972 relating to domestic travel and subsistence allowances. This amount includes Kshs.5,811,600 in respect of hire of hotel and subsistence allowances to Members of County Assembly and staff undertaking general oversight committee meeting outside the County. This is contrary to The National Treasury Circular No. 20/2015 of 4 November, 2015, that prohibits out of station events to discuss strategy documents, consultants' reports, or for any other assignments that would ordinary be done in local offices.

There was no justification for holding the meeting outside Siaya County as the activity listed could have been held locally.

In the circumstances, it was not possible to confirm the validity of expenditure of Kshs.5,811,600 as a proper charge to public funds and that value for money was realised

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 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.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriations - recurrent and development combined reflects final revenue budget and actual amounts on comparable basis of Kshs.1,039,314,344 and Kshs.789,587,294 respectively resulting to an under funding of Kshs.249,727,050 or 32% of the budget. Similarly, the County Assembly spent Kshs.789,751,453 against an approved budget of Kshs.1,039,314,344 resulting to an under expenditure of Kshs.249,562,891 or 32% of the approved budget as below:

The under-funding and underperformance affected the planned activities and projects which may have impacted negatively on service delivery to the residents of Siaya County.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Adhere to Imprest Management System

The use of goods and services figure of Kshs.294,883,929 includes domestic travel and subsistence allowances amount of Kshs.109,764,972 as disclosed in Note 5 to the financial statements. A review of the expenditure reveals that officers were issued with multiple imprests before accounting for previously issued ones totalling Kshs 98,517,964. This is contrary to Regulation 91(1) and Regulation 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015.

Consequently, Management was in breach of the law.

2. Staff Ethnic Composition

Audit review of the payroll for the month of June, 2021 and evaluation of Human Resource records maintained revealed that the Assembly Assembly had eighty-nine (89) permanent employees out of whom seventy-eight (78) or approximately 88% were from the dominant community in the region. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community.

Consequently, the Management is in breach of the law.

3. Late Remittance of Statutory Deductions

During the year under review, the County Assembly of Siaya incurred an expenditure of Kshs.41,644 and Kshs.208,222 for the payment of interest and penalties respectively all totalling to Kshs.249,866 for delay in remitting pay as you earn (PAYE) tax deducted amounting to Kshs.4,164,455 to Kenya Revenue Authority (KRA). In addition, information available indicates that Local Authority Provided Fund(LAPFUND) is also demanding interest of Kshs.3,242,630 from unremitted principal amount of Kshs.162,613 which has accrued over several years and no reason has been provided for the delay in making remittances or for non-payment of outstanding amounts. In addition, the amounts due to LAPFUND have not been included among the pending bills as at 30 June, 2021.

Consequently, the Management was in breach of the law and may continue to lose public funds through penalties and interest.

4. Irregular Payment to County Assemblies Forum (CAF)

Included under Note. 5 to the financial statements on use of goods and services is other operating expense totalling to Kshs.36,343,225. This amount includes Kshs.5,000,000 paid to the County Assembly Forum (CAF). However, there is no provision in law requiring the activities of the County Assembly Forum to be financed by the County Assemblies.

Consequently, the payment of Kshs.5,000,000 is not a proper charge on public funds.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, 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 Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the 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

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

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

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


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 June, 2022

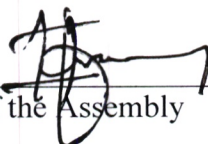
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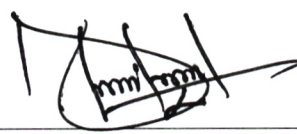
7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020/2021	2019/2020
		Kshs	Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	780,150,934	858,267,464
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	9,436,360	-
TOTAL RECEIPTS		789,587,294	858,267,464
PAYMENTS			
Compensation of Employees	4	332,415,877	305,351,305
Use of goods and services	5	294,883,929	330,240,966
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	40,000,000
Other grants and transfers	8	-	-
Social Security Benefits	9	22,482,781	21,049,757
Acquisition of Assets	10	139,968,866	161,458,850
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		789,751,453	858,100,878
SURPLUS/DEFICIT		(164,159)	166,586

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30-06- 2021 and signed by:


 Ag. Clerk of the Assembly


 Director Finance and Accounting Services- County Assembly

Name: ERIC O. OGENGA


Name: DAVID O. OKUMU
 ICPAK Member Number: 8170

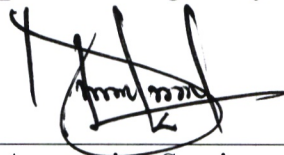
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7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2021.

	Note	2020/2021	2019/2020
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	13A	14,862,737	10,590,689
Cash Balances	13B	198,000	315,100
Total Cash and cash equivalents		15,060,737	10,905,789
Accounts receivables – Outstanding Imprests	14	-	100,000
TOTAL FINANCIAL ASSETS		15,060,737	11,005,789
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	14,809,797	10,507,193
NET FINANCIAL ASSETS		250,940	498,596
REPRESENTED BY			
Fund balance b/fwd	16	415,100	332,010
Prior year adjustment	17		
Surplus/Deficit for the year		(164,159)	166,586
NET FINANCIAL POSITION		250,940	498,596

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30-06 2021 and signed by:


 Clerk of the Assembly
 Name: ERIC O. OGENGA


 Director Finance and Accounting Services- County Assembly
 Name: DAVID O. OKUMU
 ICPAK Member Number: 8170

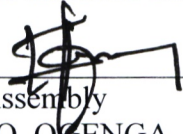
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7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021


	Note	2020/2021	2019/2020
		Amount	Amount
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	780,150,934	858,267,464
Other Receipts	3	9,436,360	-
Payments for operating expenses			
Compensation of Employees	4	(332,415,877)	(305,351,305)
Use of goods and services	5	(294,883,929)	(330,240,966)
Subsidies	6		-
Transfers to Other Government Entities	7	-	(40,000,000)
Other grants and transfers	8	-	-
Social Security Benefits	9	(22,482,781)	(21,049,757)
Finance Costs	11		-
Other Payments	12		-
Adjusted for:			
Adjustments during the year			-
changes during the year-2018-2019	19	4,174,040	-
Changes during the year-2019-2020	19	6,333,153	-
Changes during the year-2020-2021	19	4,302,604	-
Net cash flows from operating activities		154,614,503	161,625,436
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(139,968,866)	(161,458,850)
Net cash flows from investing activities		(139,968,866)	(161,458,850)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	16	415,100	332,010
Cash and cash equivalent at end of the year		15,060,738	498,596
As per statement of assets		15,060,738	498,596

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The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30-06- 2021 and signed by:



Clerk of the Assembly
Name: ERIC O. OGENGA



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

COUNTY ASSEMBLY OF SIAYA
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7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
		a	b	c=a+b	d	e=c-d	f=(d/c*%)
RECEIPTS	RECEIPTS	KShs	KShs	KShs	KShs	KShs	%
Transfers from the County Treasury/Exchequer Releases	Transfers from the County Treasury/Exchequer Releases	1,387,872,110	(348,557,766)	1,039,314,344	780,150,934	259,163,410	75%
Proceeds from Sale of Assets	Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	Other Receipts	-	-	-	9,436,360	(9,436,360)	
TOTAL	TOTAL	1,387,872,110	(348,557,766)	1,039,314,344	789,587,294	249,727,050	57%
PAYMENTS	PAYMENTS						
Compensation of Employees	Compensation of Employees	333,074,824	(4,138,755)	328,936,069	332,415,877	(3,479,808)	101%

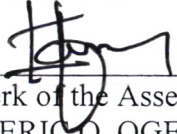
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Use of goods and services	Use of goods and services	299,264,902	5,611,255	304,876,157	294,883,929	9,992,228	97%
Subsidies	Subsidies	-	-	-	-	-	-
Transfers to Car and Mortgage Fund a/c	Transfers to Other Government Entities	80,000,000	-	80,000,000	-	80,000,000	0%
Other grants and transfers	Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	Social Security Benefits	22,307,258	226,000	22,533,258	22,482,781	50,477	100%
Acquisition of Assets	Acquisition of Assets	653,225,126	(350,256,266)	302,968,860	139,968,866	162,999,994	46%
Finance Costs	Finance Costs	-	-	-	-	-	-
Other Payments	Other Payments	-	-	-	-	-	-
TOTAL	TOTAL	1,387,872,110	(348,557,766)	1,039,314,344	789,751,453	249,562,891	76%
	SURPLUS/ DEFICIT	-	-	-	(164,159)	164,159	

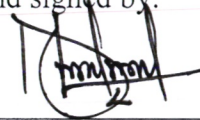
During the year under review, there was underutilization on Car loan and mortgage budget due to non-disbursement of the requested funds for the year 2020-2021. Further, there was underutilization of funds for development activities majorly on Assembly complex and Speaker's residence as this issues were affected by the Senate capping on such projects. The capping came in place when the contract were already in place.

COUNTY ASSEMBLY OF SIAYA
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The entity financial statements were approved on 30/6 2021 and signed by:



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



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

COUNTY ASSEMBLY OF SIAYA
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7.5.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

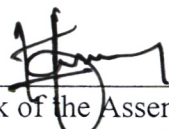
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
RECEIPTS	KShs	KShs	KShs	KShs	KShs	%
Transfers from the County Treasury/ Exchequer Releases	746,108,584	200,000	746,308,584	654,297,849	92,010,735	88%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	3,871,360	(3,871,360)	-
TOTAL	746,108,584	200,000	746,308,584	658,169,209	88,139,375	88%
PAYMENTS						
Compensation of Employees	333,074,824	(4,138,755)	328,936,069	332,415,877	(3,479,808)	101%
Use of goods and services	299,264,902	5,611,255	304,876,157	294,883,929	9,992,228	97%
Subsidies	-	-	-	-	-	-

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Transfers to Car and Mortgage Fund a/c	80,000,000	-	80,000,000	-	80,000,000	0%
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	22,307,258	226,000	22,533,258	22,482,781	50,477	100%
Acquisition of Assets	11,461,600	(1,498,500)	9,963,100	8,566,484	1,396,616	86%
Finance Costs	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTAL	746,108,584	200,000	746,308,584	658,349,072	87,959,512	94%
SURPLUS/ DEFICIT	-	-	-	(179,863)	179,863	

During the year under review, there was underutilization on Car loan and mortgage budget due to non-disbursement of the requested funds for the year 2020-2021.

The entity financial statements were approved on 30/6/ 2021 and signed by:



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



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

COUNTY ASSEMBLY OF SIAYA
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7.6.SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
RECEIPTS	KShs	KShs	KShs	KShs	KShs	%
Transfers from the County Treasury/ Exchequer Releases	641,763,526.00	(348,757,766.00)	293,005,760.00	125,853,085.00	167,152,675.00	43%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	5,565,000.00	(5,565,000.00)	
TOTAL	641,763,526.00	(348,757,766.00)	293,005,760.00	131,418,085.00	161,587,675.00	20%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-

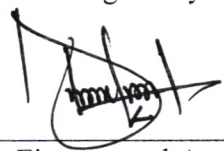
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Subsidies	-	-	-	-	-	-
Transfers to Car and Mortgage Fund a/c	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	641,763,526.00	(348,757,766.00)	293,005,760.00	131,402,381.75	161,603,378.25	45%
Finance Costs	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	641,763,526.00	(348,757,766.00)	293,005,760.00	131,402,381.75	161,603,378.25	45%
SURPLUS/ DEFICIT	-	-	-	15,703.25	(15,703.25)	

During the year under review, there was underutilization of funds for development activities majorly on Assembly complex and Speaker's residence as this issues were affected by the Senate capping on such projects. The capping came in place when the contract were already in place.

The entity financial statements were approved on 30/6/2021 and signed by:


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


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

COUNTY ASSEMBLY OF SIAYA
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7.7.BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES


Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	% OF UTILIZATION
	2020/21	2020/21	2020/21	2020/21	2020/21	
	KShs	KShs	KShs	KShs	KShs	
Programme - 071020000						
1. LEGISLATIVE AND REPRESENTATION- 0701025010	300,289,693	(7,578,357)	292,711,336	285,190,746	7,520,590	97.43
Programme - 071030000						
2. LEGISLATIVE AND OVERSIGHT- 0701035010	76,657,200	-	76,657,200	72,459,221	4,197,979	94.52

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Programme - 071040000						
3. GENERAL ADMINISTRATION- 0701045010	369,361,691	7,578,357	376,940,048	300,699,105	76,240,943	79.77
4. DEVELOPMENT- 0701045010	641,763,526	(348,757,766)	293,005,760	131,402,382	161,603,378	44.85
Grand Total	1,388,072,110	(348,757,766)	1,039,314,344	789,751,454	249,562,890	75.99

The entity financial statements were approved on 30-06- 2021 and signed by:


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


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

COUNTY ASSEMBLY OF SIAYA
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7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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 actually been received by the Assembly.

Tax receipts

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

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

4. In-kind contributions

In-kind contributions are donations that are made to the County Assembly of Siaya 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 of Siaya 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.

COUNTY ASSEMBLY OF SIAYA
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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. There were no other restrictions on cash during the year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. 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.

COUNTY ASSEMBLY OF SIAYA
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

10. 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 of Siaya 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.

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

12. 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.

**COUNTY ASSEMBLY OF SIAYA
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly of Siaya budget was approved as required by Law. The original budget was approved by the County Assembly on 30th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Assembly of Siaya actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

Events subsequent to 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.

16. Errors

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

17. Related party transactions

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

COUNTY ASSEMBLY OF SIAYA
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7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

1. TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES	2020/2021	2019/2020
Total Exchequer Releases for quarter 1	115,504,942.00	135,000,000
Total Exchequer Releases for quarter 2	181,351,014.00	224,263,508
Total Exchequer Releases for quarter 3	240,792,638.00	249,776,490
Total Exchequer Releases for quarter 4	242,502,340.00	249,227,466
Cumulative Amount	780,150,934.00	858,267,464.00

During the year under review the Assembly had a total budget of Kshs. 1,039,314,344 of which a total of Kshs. 780,150,934 was received as disbursement translating to 75% of the total budget. Recurrent amount received was Kshs. 654,297,849 (88%) and Development being Kshs. 125,853,85 (43%).

2. PROCEEDS FROM SALE OF ASSETS

Name of Donor	2019- 2020	2018 - 2019
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

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3. OTHER RECEIPTS

	2020/2021	2019/2020
	Kshs	Kshs
INSURANCE COMPENSATION	5,565,000	-
GROUP PERSONAL LIFE COMPENSATION	3,871,360	-
Total	9,436,360	-

The figure above of Kshs. 3,871,360 represents a group life compensation benefit for the late Vincent Asewe and Bernard Onyango. Further, additional Kshs. 5,565,000 was received as insurance compensation for the burnt Assembly Vehicle KBY 986C.

COUNTY ASSEMBLY OF SIAYA
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2020/2021	2019/2020
	KSHS	KSHS
Basic salaries of permanent employees	155,783,095	147,452,781
Basic wages of temporary employees	37,371,780	36,793,970
Personal allowances paid as part of salary	118,922,379	103,781,500
Personal allowances paid as reimbursements	-	-
Personal allowances paid-Others	2,976,000	4,482,000
Pension and other social security contributions	-	-
Compulsory national social security schemes	13,491,264	12,841,055
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	3,871,360	-
Total	332,415,877	305,351,305

Compensation to employees had a total budget of Kshs. 328,936,069 out of which Kshs. 332,415,877 was spent translated 101% absorption rate. Included here is Kshs. 3,871,360 as other personnel payments being payment on behalf of the late Vincent Asewe and Bernard Onyango to their respective beneficiaries.

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5. USE OF GOODS AND SERVICES

	2020/2021	2019/2020
	KSHS	KSHS
Utilities, supplies and services	1,758,800	1,709,595
Communication, supplies and services	5,363,826	5,774,433
Domestic travel and subsistence	109,764,972	109,816,336
Foreign travel and subsistence	-	5,402,432
Printing, advertising and information supplies & services	3,407,776	8,301,267
Rentals of produced assets	1,006,000	1,840,600
Training expenses	50,819,800	49,389,631
Hospitality supplies and services	35,353,339	35,806,357
Insurance costs	29,406,936	37,331,201
Specialized materials and services	4,790,345	1,952,498
Office and general supplies and services	7,848,655	13,944,024
Fuel Oil and Lubricants	3,850,000	4,155,250
Other operating expenses	36,343,225	50,650,456
Routine maintenance – vehicles and other transport equipment	1,950,611	2,473,025
Routine maintenance – other assets	1,974,654	1,693,861
Other operating creditors	1,244,990	-
Total	294,883,929	330,240,966

Use of goods and services had a total budget of Kshs. 304,876,157 out of which Kshs. 294,883,929 was spent representing 97% consumption rate.

COUNTY ASSEMBLY OF SIAYA
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Subsidies to County Corporations		
	-	-
	-	-
Subsidies to Private Enterprises		
	-	-
	-	-
Total	-	-

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2020/2021	2019/2020
	KSHS	KSHS
Transfers to National Government entities		
See attached list	-	-
Transfers to Counties		
County Assembly Car Loan Fund Account	-	40,000,000
TOTAL	-	40,000,000

8. OTHER GRANTS AND TRANSFERS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

	2020/2021	2019/2020
	KSHS	KSHS
Government pension and retirement benefits	22,482,781	21,049,757
Social security benefits in cash and in kind	-	
Employer Social Benefits in cash and in kind	-	
Total	22,482,781	21,049,757

This expenditure represent the amount of money paid as gratuity to Hon MCAs and Their respective ward staffs for the year under review.

10. ACQUISITION OF ASSETS

	2020/2021	2019/2020
Non Financial Assets	KSHS	KSHS
Purchase of Buildings	-	-
Construction of Buildings	83,685,897	101,969,491
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works	3,053,708	1,200,500
Overhaul and Refurbishment of Construction and Civil Works		1,901,936
Purchase of Vehicles and Other Transport Equipment	5,565,000	11,104,000
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment	2,102,300	1,199,540
Purchase of Office Furniture and General Equipment	3,272,484	1,953,240
Purchase of ICT Equipment, Software and Other ICT Assets	39,097,777	35,330,143
Purchase of Specialised Plant, Equipment and Machinery		-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-

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Purchase of Certified Seeds, Breeding Stock and Live Animals		-
Research, Studies, Project Preparation, Design & Supervision		-
Rehabilitation of Civil Works		-
Acquisition of Strategic Stocks and commodities		-
Acquisition of Land		-
Acquisition of Intangible Assets	3,191,700	6,800,000
Financial Assets		-
Domestic Public Non-Financial Enterprises		-
Domestic Public Financial Institutions		-
Foreign financial Institutions operating Abroad		-
Other Foreign Enterprises		-
Foreign Payables - From Previous Years		
Total	139,968,866	161,458,850

During the year ended 30 June 2021, the County Assembly budgeted Kshs. 293,005,760 for Development expenditure. A total of Kshs. 139,968,866 was spent during the year under review which represented 46% of consumption rate. Included in the above figure is Kshs. 5,565,000 which was received as compensation towards the burnt Assembly vehicle KBY 986C which was paid to Toyota Kenya to replace the burnt vehicle.

COUNTY ASSEMBLY OF SIAYA
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
Total	-	-

12. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
Total	-	-

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13. CASH AND BANK BALANCES

13A. BANK BALANCES

	2020/2021	2019/2020
Name of Bank, Account No. & Currency	Kshs	Kshs
Central Bank of Kenya –Recurrent A/C No.100197463-Kshs.	30,237	4,150
Kenya Commercial Bank – Recurrent A/C No.1143428927-Kshs.	7,000	3,929
Central Bank of Kenya- Deposit A/C No. 1000408154-Kshs.	14,809,797	10,507,193
Central Bank of Kenya- Development A/C No. 1000197471-Kshs.	15,703	75,417
Total	14,862,737	10,590,689

Included in the figure of Kshs. 14,862,737 is Kshs 52,940 which were transferred to County revenue fund account and the balance of Kshs. 14,809,797 were retained in the Assembly retention account.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2020/2021	2019/2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	198,000.00	315,100
Cash in Hand – Held in foreign currency	-	-
Total	198,000.00	315,100

Cash in hand should be analysed as follows:

	2020 - 2021	2019 - 2020
	Kshs	Kshs
County Assembly of Siaya Headquarter	198,000	315,100
Total	198,000	315,100

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14. ACCOUNTS RECEIVABLE

	2020/2021	2019/2020
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	
Staff Advances	-	100,000
Other Advances	-	
Total	-	100,000

15. ACCOUNTS PAYABLE

	2020/2021	2019/2020
	Kshs	Kshs
Deposits and Retentions	14,809,797	10,507,193
Total	14,809,797	10,507,193

This represent the amount of money retained for the contractors during the financial year 2020/2021.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

	2020/2021	2019/2020
	Kshs	Kshs
Bank accounts	83,496	9,608
Cash in hand	315,100	332,010
returned to CRF A/C	(83,496)	(9,608)
Accounts Receivable	100,000	-
Total	415,100	332,010

This is the amount of money that were carried forward from the previous year. A total of Kshs. 83,496 was returned to CRF account while the balance of Kshs. 415,100 was spent on various office operation activities and expensed accordingly.

17. PRIOR YEAR ADJUSTMENTS

	Balance b/f	Adjustments	Adjusted **
	FY 2019/2020 as per audited financial statements	during the year relating to prior periods	Balance
			FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
	-	-	-

18. CHANGES IN RECEIVABLE

Description	2020-2021	2019-2020
	KShs	KShs
Opening Account Receivables as at 1 st July 2020	-	-
Closing Account Receivables as at 30 th June 2021	-	-
Change in Account Receivables	-	-

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19. CHANGES IN ACCOUNTS PAYABLE

Description	2020-2021	2019-2020	2018-2019
	Kshs	Kshs	Kshs
Opening Accounts Payables as at 1st July	10,507,193	4,174,040	-
Closing Accounts payables as at 30th June	14,809,797	10,507,193	4,174,040
Change in Accounts payables	4,302,604	6,333,153	4,174,040

The above changes in payables represent the amount of money retained in the deposit account from the payments made to various contractors.

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OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020	FY 2020/2021	FY2020/2021	FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	17,816,466	15,064,033	2,752,433
Construction of civil works	-	124,049,031	45,769,905	78,279,126
Supply of goods	38,337,138	23,407,891	44,568,938	17,176,091
Supply of services	567,327	29,494,600	11,635,677	18,426,250
Total	38,904,465	194,767,988	117,038,553	116,633,900

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2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received - Cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

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a) External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c) Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

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.

Classification by Source

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Other Payments	-	-
TOTAL	-	-

6. 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.

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

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	2020-2021	2019- 2020
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	177,326,767	78,482,256
Key Management Compensation(Clerk and Directors)	7,816,896.00	7,443,624
Total Compensation to Key Management	185,143,663	85,925,880
<u>Transfers to related parties</u>	-	
Transfers to other County Government Entities such as car and mortgage schemes		-

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Transfers to County Corporations		-
Transfers to non reporting entities e.g ECD centres, welfare centres etc		-
Total Transfers to related parties		-
<u>Transfers from related parties</u>	-	
Transfers from the County Executive- Exchequer	780,150,934	858,267,464
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Total Transfers from related parties	780,150,934	858,267,464

7. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

(Give details- Update ANNEX 6 Contingent liabilities register

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8. PROGRESS ON FOLLOW UP OF AUDITOR 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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
1.0	Misstatement of Cash and Cash equivalents	The cash and cash equivalent which was disclosed at Kshs. 4,515,657 in the Financial statement was correctly stated. The figure included are a refund of an expenditure which had already been incurred of Kshs, 380,000 and was supported appropriately.	Mr. Danish Okuthe-Principal Finance Officer	Resolved	N/A
2.0	Inaccurate Statement of Cash flows	There were two omissions in cash flow statement (i) Reporting of cash opening balance at nil instead of Kshs. 87,000 (ii) Reporting of changes in account payables at nil instead of Kshs. 4,174,040. The adjustments were earmarked to be done	Mr. Danish Okuthe-Principal Finance Officer	Unresolved. The OAG to keep in view	One (1) year

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		under prior year in the FY 2020-2021			
3.0	Inaccurate Fund Balance brought forward	The fund balance was accurate and reported at Kshs. 87,000. This was because the variance of Kshs. 28,873 had been repaid to Siaya County Revenue fund account in compliance with section 136(2) of the PFM Act 2012	Mr. Danish Okuthe-Principal Finance Officer	Resolved	N/A
4.0	Unsupported Foreign Travel and subsistence allowances	Sufficient supportive documents were provided in justification for subsistence allowances of a foreign travel to Jinja-Uganda	Mr. Danish Okuthe-Principal Finance Officer	Resolved	N/A
5.0	Unsupported Domestic travel documents and subsistence	Sufficient supportive documents for payments of subsistence allowances were provided adequately including documentation of domestic of travels authorities	Mr. Danish Okuthe-Principal Finance Officer	Resolved	N/A
6.0	Misstatement of account receivables	The accounts receivables were accurately reported at nil. However, there was erroneous capture of kshs. 341,617 in note no.	Mr. Danish Okuthe-Principal Finance Officer	Unresolved. The OAG to keep in view	One(1) year

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		14 to the financial statement for accounts receivables. The error to be corrected as prior year adjustment in the FY2020-2021.			
7.0	Unauthorized expenditure on domestic and subsistence	The Kshs. 15,378,155 was made up of reallocations from different vote to the vote of domestic travel and subsistence allowances. However the approval procedures were not completed due to time constraints	Mr. Danish Okuthe-Principal Finance Officer	Resolved	N/A
8.0	Illegal payment to County Assembly forum	Sufficient documents were provided in support of payments to CAF of Kshs. 5,000,000	Mr. Danish Okuthe-Principal Finance Officer	Resolved	N/A
9.0	Budgetary performance and control	Dispute in land ownership and construction site challenges did halt the commencement of the construction of Assembly complex and speaker's residence	Mr. Eric Ogenga Ag. County Assembly clerk	Unresolved	One(1) year
9.1	Stalled Projects	Dispute in land ownership and	Mr. Eric Ogenga	unresolved	One(1) year

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe : (<i>Put a date when you expect the issue to be resolved</i>)
		construction site challenges did halt the commencement of the construction of Assembly complex and speaker's residence	Ag. County Assembly Clerk		

Clerk of the County Assembly

Sign.....

Date.....30/6/2021

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ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount paid to Date	Outstanding Balance FY 2020/2021	Outstanding Balance FY 2019/2020	Comments
	a	b	c	d=a-c		
Supply of Goods						
MAA COMPANY LIMITED	1,562,800.00	15.6.2021	666,800.00	896,000.00	-	Supply of Computers and IT Equipment
KENYA PRISONS SERVICE	45,090.50	23.6.2021	-	45,090.50	-	Supply of Wooden Key Safes
TOYOTA KENYA LTD	14,500,000.00	19.5.2020	5,565,000.00	8,935,000.00	8,935,000.00	Supply of Toyota Prado VXL
TOYOTA KENYA LTD	7,300,000.00	30.6.2021	-	7,300,000.00	-	Supply of Toyota Hilux Double cab
Sub-Total	23,407,890.50		6,231,800.00	17,176,090.50	8,935,000.00	

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Supply of Services						
THE GREATLAKES HOTEL LIMITED	110,000.00	1.7.2020	-	110,000.00	-	Conference Facilities
THE GREATLAKES HOTEL LIMITED	377,500.00	1.7.2020	-	377,500.00	-	Conference Facilities
PARKVIEW SAFARIS HOTEL AND APARTMENTS	37,500.00	1.7.2020	-	37,500.00	-	Conference Facilities
THE GREATLAKES HOTEL LIMITED	502,500.00	1.7.2020	-	502,500.00	-	Conference Facilities
THE GREATLAKES HOTEL LIMITED	110,000.00	1.7.2020	-	110,000.00	-	Conference Facilities
IKONIA RESORTS AND HOTELS LTD	37,500.00	1.7.2020	-	37,500.00	-	Conference Facilities
IKONIA RESORTS & HOTELS LTD	35,000.00	1.7.2020	-	35,000.00	-	Conference Facilities

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IKONIA RESORTS & HOTELS LTD	40,000.00	1.7.2020	-	40,000.00	-	Conference Facilities
VICTORIA CONFORT INN HOTEL	47,500.00	1.7.2020	-	47,500.00	-	Conference Facilities
VICTORIA CONFORT INN HOTEL	37,500.00	1.7.2020	-	37,500.00	-	Conference Facilities
VICTORIA CONFORT INN HOTEL	500,000.00	1.7.2020	-	500,000.00	-	Conference Facilities
VICTORIA CONFORT INN HOTEL	375,000.00	1.7.2020	-	375,000.00	-	Conference Facilities
PINECONNE HOTEL	336,000.00	1.7.2020	-	336,000.00	-	Conference Facilities
KEIRA & MAYA SAFARIS LIMITED	353,500.00	1.7.2020	-	353,500.00	-	Hire of Transport
THE STANDARD GROUP LTD	177,480.00	1.7.2020	-	177,480.00	-	Newspaper Advertisement

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GESTERED TRAVEL AND TOURS LTD	385,976.00	1.7.2020	-	385,976.00	-	Conference Facilities
GESTERED TRAVEL AND TOURS LTD	501,672.00	1.7.2020	-	501,672.00	-	Airline Ticketing services
GESTERED TRAVEL AND TOURS LTD	2,192,325.00	1.7.2020	-	2,192,325.00	-	Airline Ticketing services
JOVENTURE HOTEL	77,500.00	1.7.2020	-	77,500.00	-	Conference Facilities
PINECONE HOTEL	135,000.00	1.7.2020	-	135,000.00	-	Conference Facilities
PINECONE HOTEL	60,000.00	1.7.2020	-	60,000.00	-	Conference Facilities
ISUZU MOTORS	67,978.00	1.7.2020	-	67,978.00	-	Maintenance and Repair of Motor vehicle
LE SAVANNA COUNTRY LODGE HOTEL KISUMU LIMITED	747,500.00	1.7.2020	-	747,500.00	-	Conference Facilities

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SAFARICOM LIMITED	136,519.00	1.7.2020	-	136,519.00	-	Provision of Internet services
ADMINISTRATIVE POLICE SERVICE	198,000.00	1.7.2020	-	198,000.00	-	Provision of Armed Security Services
KENYA POWER AND LIGHTING CO. LTD	3,734,304.00	22.8.2020	-	3,734,304.00	-	Provision of Electricity connection services
NORTH RIFT SOLUTIONS LTD	11,650,800.00	1.12.2020	11,068,350.00	582,450.00	-	Installation and Commissioning of an Electronic Document Management system (EDMS)
CLOMOM CONSULTANTS AND ENGINEERS LTD	2,300,000.00	30.6.2021	-	2,300,000.00	-	Consultancy services for Electrical Audit report and design, Documentation of Electrical Power Upgrade
IMEDIA AFRICA LTD	2,340,000.00	18.6.2021	-	2,340,000.00	-	Provision of Loans and Mortgage Management Software

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INTELLIHUB TECHNOLOGY SYSTEMS LTD	1,890,046.00	18.6.2021	-	1,890,046.00	-	Provision of Performance Management System
Sub-Total	29,494,600.00		11,068,350	18,426,250.00	-	
Construction of buildings						
HEZTECH ENGINEERING SERVICES LTD	5,012,137.28	15.7.2019	4,820,484.40	191,652.88	191,652.88	Construction of Ward Office at Yala Ward
NAM TWENTY THIRTY LTD	4,940,382.00	8.5.2019	4,696,573.20	243,808.80	243,808.80	Construction of Ward Office at West Uyoma Ward
SHARDIA CONSTRUCTION CO. LTD	3,917,163.00	8.5.2019	2,758,439.40	1,158,723.60	1,158,723.60	Construction of Ward Office at East Yimbo Ward
SHARDIA CONSTRUCTION CO. LTD	3,946,784.00	8.5.2019	2,788,535.60	1,158,248.40	1,158,248.40	Construction of Ward Office at Central Sakwa Ward
Sub-Total	17,816,466.28		15,064,032.60	2,752,433.68	2,752,433.68	

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Construction of Civil Works						
THEODORIC ENTERPRISES	117,133,552.20	15.10.2020	45,769,905.00	71,363,647.20	-	Geo-Survey, Drilling, and Equipping of Boreholes
AFRIMAX LIMITED	3,452,925.60	21.6.2021	-	3,452,925.60	-	Refurbishment of Assembly Block: Staff Offices
WELBEN TECHNOLOGIES ENTERPRISES LTD	3,462,553.60	21.6.2021	-	3,462,553.60	-	Refurbishment of Assembly Block: Leadership Offices
Sub-Total	124,049,031.40		45,769,905.00	78,279,126.40	-	
Grand Total	194,767,988.18		78,134,087.60	116,633,900.58	11,687,433.68	

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ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		A	b	c	d=a-c		
1.							
2.							
3.							
4.							
Sub-Total							
Grand Total							

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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost c/f	Additions during the year	Disposals during the year	Historical Cost b/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
	2019-2020	2020-2021	2020-2021	2020-2021
Buildings and structures	215,628,027	86,739,605	-	302,367,632
Transport equipment	74,854,222	-	10,210,822	64,643,400
Office equipment, furniture and fittings	32,537,205	2,807,500	-	35,344,705
ICT Equipment, Software and Other ICT Assets	77,628,149	44,819,051	-	122,447,200
Other Machinery and Equipment	8,765,312	695,190	-	9,460,502
Heritage and cultural assets	6,800,000	-	-	6,800,000
Intangible assets	-	-	-	-
Total	416,212,915	135,061,346	10,210,822	541,063,439

During the year under review, Kshs. 5,565,000 was received as insurance compensation towards the burnt Assembly vehicle KBY 986 C (Toyota Prado) and the same amount paid to Toyota Kenya as part payment for the replacement of the burnt vehicle. Kshs. 10,210,822 represent the original cost of the vehicle that has been impaired at cost since a plan is underway for its replacement.

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ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

Government Imprest Holders

COUNTY ASSEMBLY OF SIAYA	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
DEVOTA AWUOR	15.JUNE.2021	325,530	127,530	198,000
Total		325,530	127,530	198,000

ANNEX 6 CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						

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ANNEX 7- BANK RECONCILIATION/FO 30 REPORT