REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF HOMA BAY

FOR THE YEAR ENDED 30 JUNE 2018

COUNTY GOVERNMENT OF HOMA BAY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

The *County Government of Homa Bay* day-to-day management is under the following key organs:

- H.E CYPRIAN OTIENO AWITI - GOVERNOR;
- H.E HAMILTON ORATA - DEPUTY GOVERNOR;
- HON.ISAIAH OGWE - COUNTY SECRETARY

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	**-Mr. Nicholas Oriko**
2.	Chief Officer - Finance	**-Mr. Noah Otieno**
3.	Head of Accounts	**-Mr. Daniel Owuor**
4.	Ass. Head of Accounts	**-Mr. Samuel Mainda**

d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- *Audit and finance committee activities*
- *County Assembly of Homa Bay*
- *Public Accounts Committee*
- *Budget and Appropriation Committee*

e) Entity Headquarters

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

f) Entity Contacts

Telephone: (254) 721-249-696
E-mail: governorsofficehomabaycounty.go.ke
Website: www.homabay.go.ke

g) Entity Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Co-operative Bank
   Kenya National Audit Office
   Anniversary Towers, University Way
   P.O. BOX 30084
   GOP 00100
   Nairobi, Kenya

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

2. FORWARD BY THE CEC – FINANCE &ECONOMIC PLANNING

It is my pleasure to present the County Government of Homa Bay financial statements for the year ended 30th June2018.The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance.

The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

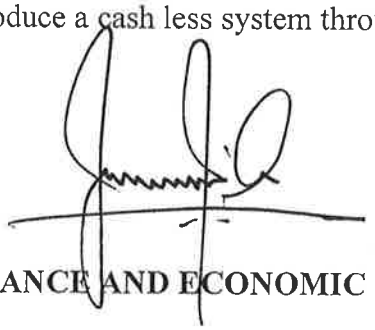
Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act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

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

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

1) **REVENUE COLLECTION**
   The County Government Revenue is now on Unstructured Automation System where by all daily revenue collection are done online. We have distributed computers to all the Sub Counties in preparation for the Structured System whereby the revenues which normally fall due in quarterly, half yearly and yearly will be collected online.Our Ultimate programme is to synchronize payments of revenue in one portal and introduce a cash less system through Mpesa pay bill

Signed



CEC-M FINANCE AND ECONOMIC PLANNING

HOMA BAY COUNTY GOVERNMENT

HOMA BAY COUNTY GOVERNMENT

Financial Performance

a)Receipts

In the year ended 30th June 2018 the County had projected revenue of Kshs 7,568,991,255 consisting of Kshs 118,664,278 from own sources and Kshs 7,450,326,977 from other sources. The actual collection realized from local revenue was Kshs 101,919,410 and County Revenue Allocation (CARA) Kshs7, 231,957,706 a graphical presentation of the revenue budget is as shown below.

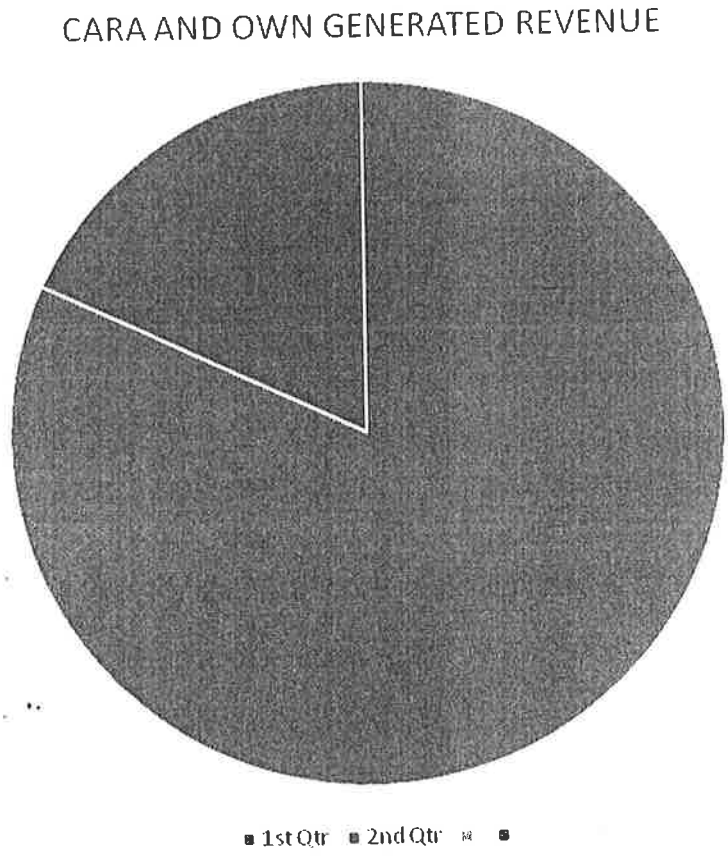


Figure1: Homa Bay County revenue sources in FY 2017/2018

CARA revenues continue to form the largest part of our revenue budget, contributing .90% towards our budget .Our own generated revenues formed 2.14% of our budget. In order to plug in the deficit, we projected revenue from borrowings of 7.86% of our budget, subject to approval by the relevant institutions.

Out of the projected revenue, the County was able to realizeKShs101, 919,410 in actual revenues, representing 86% performance. This low performance was as a result of low realization of the own generated revenues whose performance was at 2.8%.In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realization (%)
CARA	7, 450,326,977	7,231,957,706	97%
Own generated revenues	118,664,278	101,919,410	86%
Total	**7,568,991,255**	**7, 333,877,116**	

Table1: Revenue performance in FY 2017/2018

b) Payments

Our total expenditure for the year amounted to KShs 6,801,072,642 out of which KShs 1,691,926,934 was spent on development expenditure while KShs5, 109,145,708 was spent on recurrent expenditure representing a ratio of 1: 2 respectively.

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance and Economic Planning on 30/6/ 2018.

County Executive Committee Member - Finance

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF HOMA-BAY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Homa-Bay set out on pages 9 to 36, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation: recurrent, development and 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of County Executive of Homa Bay as at 30 June 2018 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements for the year ended 30 June 2018 revealed variances between the figures in the financial statements and figures from the Integrated Financial Management Information System(IFMIS) as shown in the table below:

Item	Amount as Per Financial Statement (Kshs)	Amount as Per IFMIS (Kshs)	Variance (Kshs)
Exchequer Releases	6,523,200,000	5,188,392,000	1,334,808,000
Compensation of Employees	2,437,524,927	2,796,715,771	-359,190,844
Acquisition of Assets	1,691,926,934	854,233,617	837,693,316
Use of Goods and Services	1,405,813,058	459,326,115	946,486,948
Social Security Benefits	64,480,491	81,035,067	-16,554,576
Finance Costs	0	7,000,000	-7,000,000

The resulting variances have not been explained, reconciled nor supported.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June 2018 could not be confirmed. .

2. Inaccuracy of the Statement of Assets and Liabilities

The figure of total net financial assets is indicated as Kshs.734,322,532 while casting of the figures in the statement of assets reflects a balance of Kshs.724,322,532 hence it is overstated by an unexplained difference of Kshs.10,000,000. Further, the representation section of the statement of assets on casting of the totals is understated by Kshs.245,736,826.

In consequence, the statement of assets and liabilities correctness is in doubt.

3. Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.734,429,167 as at 30 June 2018 which could not be confirmed as correct due to the following:

i. Included in cash and cash equivalents balance of Kshs.734,429,167 is Kshs.648,676,161 which was held in the Central Bank Revenue Account. However, the total closing bank statements balance of the same accounts was Kshs.500,804,129 resulting in a understatement of Kshs.147,872,032 which has not been explained nor reconciled.

ii. The cash and cash equivalents balance of Kshs.734,429,167 did not include a balance of Kshs.12,998,646 held in the retention account at the close of the financial year. Further, the retention balance has been disclosed as negative (Kshs. 12,998,646) under accounts payables instead of being reported as a liability.

iii. Included in cash and cash equivalents balance of Kshs.734,429,167 are four bank accounts whose reported balances do not tally with the balances in the respective bank reconciliation statements as detailed below:

Account No.	2017-2018 Financial Statements (Kshs)	Reconciled Cash Book Baiance (Kshs)	Variance (Kshs)
Central Bank-Development A/C No. 1000170611	29,890	39,959,905.30	39,930,015.30
Central Bank-Recurrent A/C No. 1000170627	92,702,107	63,381,542.75	29,320,564.25

Account No.	2017-2018 Financial Statements (Kshs)	Reconciled Cash Book Balance (Kshs)	Variance (Kshs)
Central Bank County Revenue Fund A/C No. 1000171065	500,804,129	648,676,161.45	-147,872,032.45
Agawo Dispensary – KCB Bank A/C No.1135766940	162,537.64	5,460.14	157,077.50

iv. The statement of assets and liabilities together with Note 12A reflects cash balances of Kshs.21,912 as at 30 June 2018. However, cash in hand balance of Kshs.18,022,157 held by the Department of Finance as per cash book folio No.42 at the close of the financial year has not been disclosed.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.734,429,167 could not be ascertained as correct as at 30 June 2018.

4. Inaccuracy of Deposits and Retention

The statement of assets and liabilities reflects account payables on deposits and retention as negative balance of Kshs.12,998,646 as at 30 June 2018. However, Note 14 to the financial statements reflect deposits and retention of Kshs.13,010,091 which differs with the figure of negative Kshs.12,998,646 disclosed in the statement of financial assets and liabilities.

As a result, the accuracy and validity of the deposits and retention balance of Kshs.12,998,646 as at 30 June 2018 could not be confirmed.

5. Outstanding Imprests

The cash and cash equivalents balance of Kshs.737,321,178 includes outstanding imprests of Kshs.2,892,011 as at 30 June 2018. However, imprests totaling Kshs.17,068,000 which were issued have not been disclosed in the financial statements. Further, some of the imprests date back to November 2017 and ought to have been retired at the close of the financial year.

In view of the foregoing, the outstanding imprest balance of Kshs.2,892,011 as at 30 June 2018 cannot be confirmed as correct.

6. Accuracy of receipts

6.1 Unaccounted for Health Appropriations-in Aid Revenues

Included in the statement of receipts and payments under Note 4 to the financial statements are other receipts which include Kshs.25,024,120 from public health facilities operations and Kshs.2,260,430 from public health services thus raising the total amount in the financial statements to Kshs.27,284,550. An analysis of revenue collected per

health facility indicated that a total of Kshs.40,471,175 was collected by health facilities during the year under review. Therefore, the total collections in the financial statements are less than those on record by Kshs.13,186,625 which difference has not been explained.

Consequently, the accuracy, completeness and regularity of the health revenue collections totaling Kshs.27,284,550 as at 30 June 2018 cannot be confirmed.

6.2 Unconfirmed Cess Collection - Own Generated Revenue

Included in the statement of receipts and payments figure for county own generated receipts of Kshs.101,919,410 is cess figure of Kshs.13,031,141 as at 30 June 2018. The monthly revenue report provided for the same were not supported with schedules indicating individuals/institutions who made payments and summary collection sheets.

Consequently, the cess collection figure of Kshs.13,031,141 as at 30 June 2018 cannot be confirmed as correct.

7. Misallocation of expenditure under Use of Goods and Services

Included in the statement of receipts and payments is Kshs.1,405,813,058 on use of goods and services which includes Kshs.269,143,084 under other operating expenses which in turn includes expenditure on civil works and rehabilitation of buildings amounting to Kshs.18,148,546 which instead should have been captured under acquisition of assets.

Consequently, the use of goods and services is misstated by Kshs.18,148,546.

8. Unsupported Expenditure

8.1 Foreign Travel and Subsistence

Included in the statement of receipts and payments figure of Kshs.1,405,813,058 on use of goods and services is Kshs.43,349,720 as foreign travel and subsistence. The supporting schedule for this figure comprised of payments to department operation accounts which were not supported by foreign travel records such as individual pass-ports and air tickets for the participants.

Under the circumstance, the accuracy and regularity of the expenditure of Kshs.43,349,720 cannot be confirmed.

8.2 Specialized Materials and Services and Other Operating Expenses

Included under use of goods and services expenditure under Note 6 to the financial statements is expenditure of Kshs.131,403,607 and Kshs.269,143,084 incurred on specialized materials and other operating expenses respectively. However, supporting schedules and payment vouchers were not made available for audit review.

Consequently, the accuracy and validity of the total expenditure of Kshs. 400,546,691 for specialized materials and other operating expenditure cannot be confirmed as a proper charge on public funds.

9. Other Grants and Other Payments

Included in the statement of receipts and payments is Kshs.165,546,000 under other grant and other payments which also includes Kshs.102,546,000 as emergency relief and refugees assistance. Payments generated from IFMIS paid from the Department of Finance and Executive show that a total of Kshs.238,556,249 was charged to emergency relief or emergency fund. The difference of Kshs.136,010,249 between the IFMIS records and the financial statement balance has not been explained. Further, the expenditures did not also meet and qualify as an emergency expenditure as per the criteria set in the Public Finance Management Act, 2012 and Regulations 2015 regarding the use of emergency funds. In addition, the County Executive did not create an emergency fund as required by the Public Finance Management Act, 2012.The management was in breach of the law and regulations.

In view of the foregoing, the accuracy and validity of Kshs.102,546,000 and the difference between IFMIS and the financial statements of Kshs.238,556,249 cannot be confirmed.

10. Unsupported Transfer of Development Funds

The Department of Finance and Economic Planning transferred development funds totaling Kshs.78,000,000 without supporting documentation and records of the projects to which they relate as listed below:

Details	Date	Amount-Kshs
County Standing Imprest Account	18 June 2018	13,000,000
County Standing Imprest Account	23 January 2018	10,000,000
County Standing Imprest Account	29 May 2018	5,000,000
County Standing Imprest Account	26 January 2018	4,000,000
County Standing Imprest Account	20 April 2018	20,000,000
Co-Operative Bank -Homa Bay	18 December 17	20,000,000
Co-Operative Bank -Homa Bay	19 December 17	6,000,000
Total		**78,000,000**

Consequently, the purpose of the transfers and accountability of the Kshs.78,000,000 cannot be confirmed.

11. Social Security Benefits

Included in the statement of receipts and payments is social security benefits of Kshs.64,480,491. However, examination of the payroll shows that the total pensions figure is Kshs.50,855,791. The difference of Kshs.13,624,700 has not been explained or reconciled.

In the circumstances, the accuracy and validity of the social security benefits balance of Kshs.64,480,491 cannot be confirmed.

12. Inaccuracy of Acquisition of Assets Expenditure

Included in the statement of receipts and payments is acquisition of assets balance Kshs.1,691,926,934 as at 30 June 2018. The supporting schedules for this balance comprised of payments to departments Kshs.140,000,000, payments to department standing imprest account Kshs.112,000,000, Kshs.70,000,000 as transfers to department as overhaul and refurbishment of civil works and Kshs.157,713,608 as payments to Kenya Medical Supplies Agency(KEMSA) for purchase of specialized plant and equipment adding upto Kshs.479,713,608. However, the transfers were not supported by documents such as procurement data, payment vouchers, invoices and LPOs relating to acquisition of assets.

In consequence, the accuracy and propriety of Kshs.479,713,608 expenditure on acquisition of assets cannot be confirmed.

13. Unsupported Research Study Funds

Included in the acquisition of assets expenditure of Kshs.1,691,926,934 is Kshs.55,114,832 paid to various suppliers for research studies, project preparation, design and supervision. However, there were no supporting documentary evidence to confirm the projects to which the research studies and design related. As a result, the propriety of the payments of Kshs.55,114,832 on research studies cannot not be confirmed.

14. Ineligible Payments of Staff Allowances

Between the month of December 2017 and June 2018, the Executive Services paid a total of Kshs.6,335,000 described as staff allowances and refunds to 31 officers. In all the payment schedules, a provision of Kshs.100,000 was made only described as 'Probox hire'. The payments were all supported by a similar schedule that was replicated in other months. No specific dates were shown for which the payments related and the signature on the schedules were of two officers who collected on behalf of others.

Consequently, the validity and regularity of the staff allowances totaling Kshs. 6,335,000 could not be confirmed.

15. Unsupported Payment of Commission Agents

Payment totaling Kshs.9,758,000 were made to various revenue agents in the months of April and June 2018. However, the payments disclosed in the financial statements were made to Mr. Kepha Rombe through cheques No.000311 and 000320 of April 2018 and cheques No. 000420 and 000437 of May 2018 and were not supported with a schedule of revenue collected by the agents and the commission percentage applicable.

In the circumstances, the regularity and validity of the expenditure of Kshs.9,758,000 could not be confirmed.

18. Understatement of Pending Bills

The financial statements reflect pending bills totaling Kshs.742,315,940 as at 30 June 2018. However, examination of pending bills records from the twelve (12) sectors revealed that the total pending bills was Kshs.781,034,345 resulting in understatement of the bills by Kshs.38,718,405. Further, the supporting documents for the pending bills were not provided for audit review.

In addition, the department of Health services made a payment of Kshs.500,000 to Papako Agencies for supply of food stuff to Ndhiwa Sub County Hospital on various dates in the year 2015. However, this supply has never been captured in the pending bills for the previous years and was not budgeted for in 2017/2018.

In view of the omission, the accuracy and validity of pending bills balance of Kshs.742,315,940 as at 30 June 2018 cannot be confirmed as correct.

19. Unsupported Payments – Domestic travel and subsistence

Included in the statement of receipts and payments under Note 6 is domestic travel and subsistence expenditure of Kshs.82,615,462. However, it was noted that payments totaling Kshs.6,957,740 were made by the Department of Education and Kshs.4,593,200 by the County Public Service Board without appropriate documentation.

Consequently, the propriety of the expenditure Kshs.11,550,940 cannot be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Homa Bay in accordance with ISSAI 30 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 adverse 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. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Budget Performance Analysis

During the year under review, the approved budget of the County Executive was Kshs.7,568,991,255 comprising of Kshs.5,049,118,783 recurrent and Kshs.2,519,872,472 for development.

An analysis of the expenditure absorption rates per departments is as shown below:

Item	Budget Kshs.	Actual Kshs.	Under Expenditure Kshs.	Absorption %
Executive(Governor)	540,030,000	537,220,000	2,810,000	99
Finance & Planning	580,890,000	551,230,000	29,660,000	95
Agriculture	419,750,000	133,610,000	286,140,000	31
Water and Environment	507,310,000	57,900,000	469,410,000	11
Education and ICT	616,810,000	505,130,000	111,680,000	81
Health Services	2,316,390,000	1,704,760,000	611,630,00	73
Lands and Housing	268,740,000	51,830,000	216,910,000	19
Trade and Investments	282,380,000	115,320,000	167,060,000	41
Tourism Culture and Sports	137,200,000	57,900,000	79,300,000	37
Energy and Natural Resources	114,000,000	42,590,000	71,410,000	81
Public Service Board	117,895,345	96,200,000	21,695,345	65
Total	**5,901,395,345**	**3,853,690,000**	**2,047,705,345**	

i. The Executive underspent in all its departments which is a pointer to poor implementation of projects.

ii. The department of Agriculture incurred Kshs.3,120,000 to clear pending bills for the year 2016/2017 an amount cleared without authority.

iii. The department of Water and Environment used Kshs.26,264,044 to clear for pending bills for the period 2015/2016 and 2016/2017 without authority as the expenditure was not budgeted for.

2. Health Facilities Revenue Not Banked

Included in the statement of receipts figure for County own generated receipts of Kshs.101,919,410 is Kshs.25,024,120 collected as public health facilities operations and Kshs.2,260,430 as public health services. However, payment records for collections and banking's by various hospitals in the county revealed that total collections during the year under review was Kshs.40,471,175 although only Kshs.29,627,558 was banked leaving a balance of Kshs.10,843,617 which was spent at source.

Consequently, the management was in breach of the regulations.

3. Irregular Transfer of Funds

3.1 Transfer of Funds to County Assembly

The Department of Executive Services transferred Kshs. 8,000,000 from development vote and Kshs.64,622,400 from recurrent vote to the County Assembly of Homa-Bay contrary to provisions of Section 154(1) of the Public Finance Management Act 2012 which prohibits unapproved transfers of budgeted funds from one County government entity to another. However, the transfers have not been disclosed in the County Assembly financial statements as receipts. Consequently, the regularity of the transfer of Kshs.72,622,400 could not be confirmed and the management was also in breach of the law.

3.2 Transfer of Funds to Other Departments

During the year under review, the Executive made transfer of funds totaling Kshs.21,500,000 from one department to another contrary to Section 154(1) of the Public Finance Management Act 2012, which states that an Accounting Officer shall not authorize the transfer the transfer of appropriated funds to another county government entity or person without authority of the County Assembly as shown below;

From	To	Amount (Kshs)
County Public Service Board	Department of Transport and Infrastructure	500,000
Department of Energy and Natural Resources	Department of Roads and Transport	500,000
Department of Tourism	Ministry of Energy	500,000
Department of Roads and Transport	Finance	20,000,000
Total		**21,500,000**

Consequently, the transfers breached the law and adversely affected service delivery by the respective departments.

4. Previous Year Audit Matters

As in the previous year, the Executive did not indicate the status and follow up of audit issues reported in the previous years (2016/2017) financial statements as required in the reporting template prescribed by the Public Sector Accounting Standards Board.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of

Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Preparation of Land Development Plan

On 22 May 2018, the Department of Lands transferred Kshs.5,004,000 from the Treasury Development Account to the departments recurrent account to help in the preparation of local area development plan for affordable housing in Homa-Bay town. The process involved the preparation of inception report, needs assessment report, visioning, data collection, social economic survey and formulation of land development plan. The management ought to have procured the services through consultancy. The amount as said had not been accounted for as an expenditure incurred during the year nor explained as for what purpose it had been used for. However, IFMIS records for the department shows that the balance of Kshs.5,004,000 has been charged under infrastructure and civil works.

Consequently, the propriety and validity of the expenditure could not be confirmed.

2. Loss of Funds on Payments for Works Not Done

The Ministry of Trade and Industry contracted Pharmacol Products Limited to upgrade a temporary market in Oyugis town at a cost of Kshs. 1,205,190. The contractor was paid the whole amount yet several works had not been done as at the time of site visit in November 2018.The following works had not been done; gabion beds(600x600) mm Kshs. 297,000, culverts(600mm) Kshs. 101,500 and thick concrete grade (1:3:6) at Kshs.180,000.

Consequently, the management lost Kshs. 578,500 paid to the contractor for works not done not yet recovered.

3. Failure to Spend At least 30% on Development

The statement of receipts and payments for the year ended 30 June 2018 reflects a figure of Kshs. 1,691,926,934 on acquisition of assets which is 25% of the total expenditure of Kshs. 6,845,291,410. The development expenditure was below the minimum limit of 30% as set in Section 107(2) of the Public Finance Management Act, 2012.

Consequently, the management was in breach of the law and residents of the County did not receive the required development as per the Act.

4. Irregularities in Procurement

4.1 Fish Cooler Boxes

The Executive awarded a contract for supply of double layered plastic fish tubs cooler boxes to Kentainers Limited in May 2016 at a contract sum of Kshs.4,000,000. The payments charge code was agricultural materials, supplies and small equipment.

However, no records were availed to show that the fish cooler boxes were competitively procured.

Consequently, the propriety of Kshs.4,000,000 spent on plastic fish tubes could not be confirmed.

4.2 Provision of Catering Services

Included in the use of goods and services balance of Kshs.1,405,813,058 is expenditure of Kshs.114,117,221 under hospitality, supplies and services. The Executive paid a total of Kshs.7,533,697 to Pepeta Enterprises Limited for the provision of catering services. The payments details revealed that this payment was made in cash Kshs.6,350,000 and Kshs.1,183,697 by cheques. The cash payments resulted in failure to withhold value added tax totaling Kshs.359,433. Further, the purchases were done through direct placement of orders with the supplier and no quotations have been availed to show how the procurement was done and pricing established. Therefore, the management breached the procurement regulations and value for money cannot be confirmed.

4.3 Supply of Stationery

In the year under review, the County Executive Services paid a total of Kshs.7,374,800 to Zico supplies for the supply of stationery. The award of the tender to a single supplier contravened procurement regulations as the tender was not competitively sourced.

The payments under charge code of supplies were mostly made in cash of Kshs.5,461,800 and Kshs.1,913,000 by cheques. The payments in cash led to failure to withhold value added tax totaling Kshs.309,168. In addition, payments vouchers were not supported by inspection and acceptance committee reports and counter receipt vouchers. Consequently, the validity and regularity of the expenditure of Kshs.7,374,800 in the year under review could not be confirmed.

4.4 Procurement for Web-design for County Public Service Board (CPSB)

The CPSB in the month of April 2016 invited quotations (HB/CTY/PSB/45/2015-2016) from three local suppliers for design and installation of a web site. The contract was awarded to Brookly Enterprises Limited at a cost of Kshs.415,000. However, the supplier who did not fill the business questionnaire was issued with a local service order number 1048327 on 26 April 2016 while the quotations were opened on 28 June 2018.The supplier had been paid Kshs.215,000 as at 30 June 2018 leaving a balance of Kshs.200,000.

Consequently, the validity and propriety of the payment of Kshs.215,000 could not be confirmed as correct.

4.5 Hire of Prado Cars

The Executive in the month of May 2017 invited quotations from three local suppliers for hire of three (3) Prado cars. The tender was awarded to Nimella Tours and Travel, a company that was not pre-qualified to provide hire and transport services. The quotation did not provide specifications of the services to be provided and also disclosed the trade

mark (PRADO) which is contrary to procurement regulations. The management structured the procurement as two or more procurements as two local service orders (1507051 of 1 September 2017 amount Kshs.370,000 and No.1304286 of 19 October 2017 amount not indicated) were issued based on the quotation of 24 May 2017.This was contrary to Section 54 of the Public Procurement and Asset Disposal Act, 2015.

The supplier was paid a total of Kshs.7,102,000 under charge code of travel cost and hire of transport in the year under review. The payments were based on a quotation opened on 24 May 2017.The management asserts that the contract was based on a contract frame work, however no contract agreement for indefinite quantity frame was provided for audit scrutiny.

In view of the discrepancies in the process, the validity and regularity of Kshs.7,102,000 paid to the supplier cannot be confirmed as correct charge to public funds.

4.6 Irregular Procurement of Medical Insurance

In the month of June 2017, the County Public Service Board invited request for proposals from several reputable insurance companies for the provision of medical insurance to its staff and families. The proposals were received, analyzed and evaluated on. CIC Insurance was recommended as the most responsive, however the firm was not able to provide the service due to payment terms. The contract for CIC was cancelled due to disagreement on payment terms.

An evaluation report of 16 May 2017 was used to award the tender to a new service provider AAR Insurance at a contract sum of Kshs.8,544,019. However, it is not clear how AAR was awarded the contract on 21 August 2017 since it was the 6th lowest bidder.

In view of the discrepancies in the evaluation report, the regularity of the Kshs.8,544,019 contract could not be confirmed as correct.

4.7 Cash Payments for Contracted Goods and Services

The Department of Roads and Transport engaged in direct procurement for goods and services amounting to Kshs.11,757,800 that were readily available in the market contrary to the Public Procurement and Asset Disposal Act, 2015. Further, the Department's procurement plan for the year under review provided that the goods were to be procured through quotations.

In addition, services such as hire of taxi were paid to individuals and not registered companies prequalified by the County Executive contrary to procurement regulations. Also, value added tax at the rate of 6% was not withheld resulting in a loss of approximately Kshs.706,468 to the Government.

Consequently, the regularity of the expenditure of Kshs.11,757,800 on common user goods and services cannot be confirmed.

4.8 Cash Payments for Contracted Goods-Department of Health Services

The Department of Health Services engaged in direct procurement for various goods and services amounting to Kshs.450,000 that were readily available in the market contrary to the Act. Further, the departments' procurement plan for the year under review provided that the goods were to be procured through quotations. The payment was made through a personal cheque to an employee.

5. Stalled Project- Fencing Stadium and Other Works

The County Executive on 20 June 2016 awarded Manjano Enterprises Limited a tender for construction of a perimeter wall fencing and related works for the County Stadium in Homa-Bay at a cost of Kshs.28,228,308. The firm was paid a total of Kshs.8,317,840 in the year under review. However, a visit to the stadium on 1 November 2018 revealed that the contractor had only covered 57% of the work covering over half of the stadium perimeter and had abandoned the site.

Consequently, the regularity of the expenditure of Kshs.8,317,840 incurred on the project in the year under review cannot be confirmed and the residents of the County are yet to obtain value for money from the sum of Kshs.14,174,584 spent since the inception of the project.

6. Acquisition of Assets -Up-grading of Nyakwere Market

In the month of July 2017, the County Executive awarded Manpro Engineering Services a tender for upgrading Nyakwere market at a cost of Kshs.50,544,192.The scope of works was divided into two phases.

Phase one involved construction of market shade with hardcore floor, steel trusses, roof cover with brick red pre-painted roofing materials and supported with steel columns at a cost of Kshs.35,000,000. Phase two involved construction of worktops, eco toilets and precast concrete paving slabs at a cost of Kshs.15,544,192.

The project is co-funded by the County government and UN-Habitat. The UN-habitat is to contribute US$ 250,000 which is equivalent to Kshs.25,000,000 and the County Kshs.25,544,192. From inception, the contractor has been paid a total of Kshs.13,743,272 which was reflected in the payment certificates. Further, examination of the records and the implementation agreement revealed the following limitations;

i. Tender documents such as evaluation report and award letter for the project were not made available for audit review.

ii. The contract agreement for the project was signed on 6 June 2017 and the local service order issued on 23 January 2017(LSO No. 1194899).

iii. The department paid County employees seconded to work on the project a total of Kshs.1,388,000 without authority from the donor as required.

iv. The total contribution received from the donor has not been disclosed as required.

Site verification carried out on 11 November 2018 revealed that the foundation walls, the backfilling and skeleton steel structure supported with steel columns was complete. However, strip foundation, column bases and precast concrete paving slabs costing Kshs.3,200,000 had not been done. The project that was to start in July 2017 with a completion date of February 2018 is eight months behind schedule which has affected service delivery at the critical market.

Consequently, the residents of the County have not received value for money in the expenditure of Kshs.13,743,272 incurred on the project.

7. Construction of Gendia - Kadongo Road

The County Executive awarded to three contractors, construction of Kadongo – Gendia Road to bitumen standards in 2015 at a total cost of Kshs.687,270,372.60. Contractor's total sum were,

- Nairobi Logistics and Construction Company Kshs.240,145,731.00,
- Bridgestone Construction Company Kshs.207,765,465.60
- Pepeta Holdings Limited Kshs.239,359,176.00.

The contract period was 12 months commencing in October 2015 which expired in October, 2016. Each contractor was to construct eleven kilometers of tarmac.

As reported in the previous financial year, road furniture works costing Kshs.23,900,000 for the three contractors are still outstanding. Further, the three contractors were to provide four-wheel drive pick –ups and provide maintenance at a total cost of Kshs.14,100,000.The section of the road done by Bridgestone Construction is still incomplete as three kilometers still remains undone. The tarmacked section is poorly done and is already peeling off, a sign of poor workmanship. In the year under review, the companies were paid as follows, Nairobi Logistics Kshs.27,000,000, Pepeta Holdings Limited Kshs.45,000,000 and Bridgestone Construction Company Kshs.25,000,000.

The management has explained that the project is still running, however no evidence of contract extension has been availed to support the claim. No proper reason has been given as to why the road has not been completed as per the bills of quantities.

Consequently, the public may not obtain value for money invested in this project.

8. Irregularities in Water Projects

8.1 Kabonyo Water Pan

The Executive through the Ministry of Water contracted M/s Hapex Contractors Limited to rehabilitate the water structure for Kabonyo at a cost of Kshs.7,545,687. The management had paid the contractor a total amount of Kshs.7,545,687 as at the time of audit. Site inspection done in October, 2018 revealed that the weir constructed

across the gully to block the storm water and fill the pan was poorly done. The weir was washed away with rain water rendering the pan empty and of no benefit to the community. The contractor had abandoned the site and the whole area was converted to a grazing field. In addition, the sale or lease agreement for the land on which the pan was built were not availed for verification and the project was not branded. It was therefore not possible to establish ownership of the land.

Consequently, the regularity of the expenditure of Kshs.7,545,687 spent on the project could not be confirmed.

8.2 Homa Hills Water Project

The County Executive contracted Missouri Consultants Limited to extend lower Homa hills community water project at a cost of Kshs.20,734,660.The management had paid the contractor a total amount of Kshs.6,745,680 as at the time of audit. During the audit inspection of the project in October, 2018, it was observed that the project was to be done in two phases. Phase one was the laying of 3-inch G.I and PVC pipes from Obongo to Nalianga a distance of 4000 meters. The second phase included laying of pipes from Nyasanja to Ojuju a distance of 2000 meters and from Ojuju to Kanam a distance of 1500 meters. Further observation revealed that the first phase was complete and water was flowing, however the second phase had not yet taken off. The contractor was not on site at the time of audit at it appears the second phase may not commence.

Consequently, the regularity and value for money of the expenditure of Kshs.6,745,680 incurred on the project as at 30 June 2018 could not be confirmed.

9. Supply of Waste Collection Containers

On 15 January 2016, the County Executive awarded Tema Home Cares Limited to supply and deliver thirty one (31) waste collection containers (skips) to the County Executive at a cost of Kshs.11,670,024. The firm was paid a total of Kshs.7,093,544 vide payment voucher No.595. However, examination of procurement records revealed that there was no distribution list of where the skips were taken to, there was no goods received note and inspection and acceptance report for audit verification.

Consequently, the regularity of the expenditure of Kshs.7,093,544 incurred on the supply of skips during the year under review could not be confirmed.

10. Achievement of Development Budget Outputs and Outcomes

Analysis of the development programs and outputs by sectors is as shown below;

10.1 Department of Agriculture, Livestock and Fisheries

Program	Budget Kshs.	Actual/Output Kshs.	Remarks
Crop, land and agriculture development service	187,746,528	Nil	Output not achieved

Program	Budget Kshs.	Actual/Output Kshs.	Remarks
Food security enhancement services	64,536,800	Nil	Outputs not achieved
Fisheries resources	51,080,000	Nil	Outputs not achieved
Livestock development program	37,087,952	Nil	Outputs not achieved
Total	**340,451,280**		

10.2 Public Service Board

Program	Budget (Kshs)	Actual/Output (Kshs)	Remarks
Facility Improvement	12,000,000	1,000,000	8% Achieved

10.3 Department of Education and ICT

Program	Budget Kshs.	Actual/Output Kshs.	Remarks
Development of Network and Asset Management System	5,151,000	Nil	Outputs not achieved
Construction and Renovations	156,849,000	Nil	Outputs not achieved
Purchase of Tools and Equipment	10,000,000	Nil	Outputs not achieved
Total	**172,000,000**		

10.4 Department of Energy and Mining

Programme	Budget (Kshs.)	Actual /Output (Kshs.)	Remarks
Other Infrastructure and Civil Works	40,200,000.00	Nil	Out puts not achieved
Electricity	12,000,000.00	Nil	Out puts not achieved
Contracted Technical	3,000,000.00	Nil	Out puts not achieved
Non Residential Buildings (Offices)	8,000,000.00	Nil	Out puts not achieved
Maintenance of Civil Works- Solar Lights Maintenance	11,800,000.00	Nil	Out puts not achieved

Programme	Budget (Kshs.)	Actual /Output (Kshs.)	Remarks
Other Civil Works	3,000,000	Nil	Out puts not achieved
Total	**90,000,000**		

10.5 Department of Water and Environment-Development

Programme	Budget (Kshs)	Actual/Outputs (Kshs)	Remarks
Construction of water supplies	295,850,000	192,819,526	65% achieved
Hill top afforestation	5,750,000	Nil	Output not achieved
School greening	3,000,000	Nil	Output not achieved
Construction of waste water laboratory	5,000,000	Nil	Output not achieved
Cleaning of markets	45,000,000	Nil	Output not achieved
Purchase of motor vehicle	5,000,000	Nil	Output not achieved
Total	**359,000,000**		

10.6 Trade, Industry, Cooperatives and Enterprise Development

Programme	Budget	Actual/Outputs	Remarks
County Trade fund	500,000.00		Output not achieved
Animal feed plant	18,000,000	659,000	4% achieved
Pineapple processing plant	500,000	Nil	Output not achieved
Cotton and textile plant	17,500,000	Nil	Output not achieved
Maize processing plant	25,500,000	Nil	Output not achieved
Cassava processing plant	500,000	Nil	Output not achieved
Youth and women economic stimulus	4,400,000	Nil	Output not achieved
Total	**66,900,000**		

10.7 Department of Health Services

Programme	Budget (Kshs)	Actual/Outputs (Kshs)	Remarks
Construction of Health Headquarters	47,500,000	Nil	Output not achieved
Construction of Toilets in Health facilities	7,500,000	Nil	Output not achieved
Completion and operationalization of blood bank	15,000,000	Nil	Output not achieved
Construction of facilities in wards	200,000,000	Nil	Output not achieved
Purchase of 6 Ambulance, 2 motor boats	40,000,000	Nil	Output not achieved
Purchase of operational devices (Laundry machines, and vacuum pumps, dental equipment)	30,000,000	Nil	Output not achieved
Construction of Headquarters	47,500,000	Nil	Output not achieved
Total	**387,500,000**		

10.8 Department of Roads, Public Works and Transport

Programme	Budget (Kshs)	Actual/Outputs (Kshs)	Remarks
Routine maintenance & construction of roads	385,393,723	261,317,776	68% achieved

10.9 Department of Tourism, Sports, Gender and Culture

Programme	Budget (Kshs)	Actual/Outputs (Kshs)	Remarks
Purchase of Motor Vehicle	6,000,000	Nil	Out puts not achieved
Capacity Development-Youth & Women	12,000,000	Nil	Out puts not achieved
Development of Tourist attraction sites	8,000,000	Nil	Out puts not achieved
Completion of Homa-Bay stadium	46,000,000	8,317,840	18.08% achieved
Total	**72,000,000**	**8,317,840**	

10.10 Lands, Housing, Urban Development and Physical Planning

Programme	Budget (Kshs)	Actual/Outputs (Kshs)	Remarks
County Spatial Planning	27,878,898	5,000,000	Achieved 18%
Symbio - City Change Project	23,000,000	Nil	Output not achieved
Survey , Demarcation and upgrading of markets	14,493,132	Nil	Output not achieved
Acquisition for lands for Investments (Re-allocation for H/bay County Cemetery phase II)	2,000,000	Nil	Output not achieved
Inventory and security of Public Lands	5,472,700	Nil	Output not achieved
Re-adjudication of Suba Sub County and part of Rangwe sub county	500,000	Nil	Output not achieved
Housing Improvement Programme	5,000,000	Nil	Output not achieved
Smart Settlement Services(Equipping of Ndhiwa ABTC)	3,655,270	Nil	Output not achieved
Kenya Urban Support Programme	119,892,100	Nil	Output not achieved
Total Expenditure	**201,892,100**		

The County executive failed to achieve the stipulated budget outputs thereby denying the residents of Homa Bay essential services.

11. Stalled Projects

The Department of Health Services provided a schedule of projects being undertaken and which were in various stages of implementation. It was noted that the projects are way beyond their completion date and are yet to be completed.

The residents of the County have therefore been denied essential services through delays in project implementation as shown below:

Project	Contractor	Contract Sum (Kshs)	Start date	End date	Amount Certified (Kshs)
Completion of Outpatient	Nyawaka Enterprises	21,916,800	24 April 2012	24 Oct. 2012	7,900,000

(OPD) and Administration Block					
Satellite Blood Donor Unit, Homabay County Referral	NU Plan Construction Company	21,927,700	19 March 2015	19 Sep.2015	6,400,000
Construction of Sindo Mortuary	Liffy Agencies	11,000,000	24 April 2014	24 Oct. 2014	4,900,000

The delay in project implementation may lead to escalation of costs and a delay in provision of services to the public.

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, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Poor Book Keeping

Audit review of cash management revealed that the main cash books for the sectors were not balanced regularly as required. Other weaknesses involved huge cash withdrawals from the main accounts which were used to pay suppliers through cash payments. Further, several entries in the Departments' cash books were not dated and the books were not balanced at the close of the year.

Consequently, these worsened the strength of the internal control system in place.

2. Controls over Vouchers

Review of controls over vouchers revealed that payment vouchers were not properly supported and some payments were made without approvals from the examination section and the accounting officer contrary to the accounting procedures..

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Government intends to cease operations of the County Executive, or has no realistic alternative but to do so.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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 County Executive's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to 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 Executive to cease to continue sustaining its services.

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive 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.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 February 2019

4. FINANCIAL STATEMENTS

4.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2017-2018 KShs	2016-2017 KShs
RECEIPTS			
Exchequer releases	1	6,523,200,000	6,080,193,774
Proceeds from Domestic and Foreign Grants	2	224,451,098	35,001,803
Transfers from Other Government Entities- RMFL	3	240,088,315	305,285,136
County Own Generated Receipts	4	101,919,410	144,131,092
Returned CRF Issues		244,218,293	
TOTAL RECEIPTS		**7,333,877,116**	**6,564,611,806**
PAYMENTS			
Compensation of Employees	5	2,437,524,927	2,491,138,011
Use of goods and services	6	1,405,813,058	992,473,945
Transfers to Other Government Units	7	1,080,000,000	820,000,000
Other grants and transfers (Bursary)	8	165,546,000	34,500,000
Acquisition of Assets	9	1,691,926,934	2,008,537,814
Other Payments-Car Loan & Mortgage	10	0	92,633,000
Social Security Benefits	11	64,480,491	
TOTAL PAYMENTS		**6,845,291,410**	**6,439,282,770**
SURPLUS		**488,585,706**	**125,329,036**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2018 and signed by:

Chief Officer
Name:

HOMA BAY COUNTY GOVERNMENT
30 SEP 2018
P.O. HOMA BAY
DEPT OF FINANCE & ECONOMIC PLANNING

Head of Treasury
Name:
ICPAK Member Number:

4.3. STATEMENT OF CASH FLOWS

	Notes	2017-2018 KShs	2016 – 2017 KShs
Receipts from operating income			
Exchequer Releases	1	6,523,200,000	6,080,193,774
Proceeds from Domestic and Foreign Grants	2	224,451,098	12,385,000
Transfers from Other Government Entities	3	240,088,315	3 27,901,940
County Own Generated Receipts	4	101,919,410	144,131,092
Payments for operating expenses			
Compensation of Employees	5	(2,437,524,927)	(2,491,138,011)
Use of goods and services	6	(1,405,813,058)	(992,473,945)
Transfers to Other Government Units	7	(1,080,000,000)	(820,000,000)
Other grants and transfers	8	(165,546,000)	(34,500,000)
Social Security benefits		(64,480,491)	0
Adjusted for:			
Changes in Receivables	13	(4,251,000)	149,000
Adjustments during the year/Retention &Deposits	14	(12,998,646)	
Net cash flow from operating activities		**1,919,044,701**	**2,226,648,850**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(1,691,926,934)	(2,008,537,814)
Net cash flows from Investing Activities		**(1,691,926,934)**	**(2,008,537,814)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings			
Proceeds from Foreign Borrowings			
Repayment of principal on Domestic and Foreign borrowing			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		**227,117,767**	**218,111,036**
Cash and cash equivalent at BEGINNING of the year		**125,329,036**	**102,722,377**
Prior Year Adjustments	16	**-**	**12,971,467**
Cash and cash equivalent at END of the year		**734,429,167**	**125,329,036**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2018 and signed by:

Chief Officer
Name:

30 SEP 2018

Head of Treasury
Name:
ICPAK Member Number

4.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,523,200,000	0	6,523,200,000	6,523,200,000	0	100%
Proceeds from Domestic and Foreign Grants	218,408,296	224,412,075	442,820,371	224,451,098	218,369,273	51%
Transfers from Other Government Entities (RMFL)	240,088,313	0	240,088,313	240,088,315	(2)	100%
Reimbursements and Refunds	0	244,218,293	244,218,293	244,218,293	0	100%
County Own Generated receipts	209,457,525	(90,793,247)	118,664,278	101,919,410	16,744,862	86%
TOTAL	**7,191,154,134**	**377,837,121**	**7,568,991,255**	**7,333,877,116**	**235,114,139**	
PAYMENTS						
Compensation of Employees	2,384,561,662	52,963,265	2,437,524,927	2,437,524,927	0	100%
Use of goods and services	1,405,813,058	0	1,405,813,058	1,405,813,058	0	100%
Other Grants & Other payments (Scholarships and Education Bursary)	165,546,000	0	165,546,000	165,546,000	0	100%
Transfers to Other Government Units (Homa Bay County Assembly)	1,016,973,074	70,000,001	1,086,973,075	1,080,000,000	6,973,075	99%
Acquisition of Assets	2,153,779,849	254,873,855	2,408,653,704	1,691,926,934	716,726,770	69%
Social Security Benefits	64,480,491		64,480,491	64,480,491		
TOTAL	**7,191,154,134**	**377,837,121**	**7,568,991,255**	**6,845,291,410**	**723,699,845**	
SURPLUS/(DEFICIT)	**0**	**0**	**0**	**488,585,706**		

The entity financial statements were approved on _____ 2018 and signed by:

_____
Chief Officer
Name:

30 SEP 2018

_____
Head of Treasury Accounts
Name:
ICPAK Member Number

4.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,566,240,000	0	4,566,240,000	4,566,240,00000	0	100%
Proceeds from Domestic and Foreign Grants	152,885,807	157,088,453	309,974,260	157,115,769	152,858,491	51%
Transfers from Other Government Entities	168,061,819	0	168,061,819	168,061,821	(1)	100%
Reimbursements and Refunds	0	170,952,805	170,952,805	170,952,805	0	100%
County Own Generated receipts	146,620,268	(63,555,273)	83,064,995	71,343,587	11,721,403	86%
TOTAL	**5,033,807,894**	**264,485,985**	**5,298,293,879**	**5,133,713,981**	**164,579,897**	
PAYMENTS						
Compensation of Employees	1,669,193,163	37,074,286	1,706,267,449	1,706,267,449	0	100%
Use of goods and services	984,069,141	0	984,069,141	984,069,141	0	100%
Other Grants & Other Payments (Bursary)	115,882,200	0	115,882,200	115,882,200	0	100%
Transfers to Other Government Units	711,881,152	49,000,001	760,881,153	756,000,000	4,881,153	99%
Acquisition of Assets	1,507,645,894	178,411,699	1,686,057,593	1,184,348,854	501,708,739	70%
Social Security Benefits	45,136,344		45,136,344	45,136,344	0	100%
TOTAL	**5,033,807,894**	**264,485,985**	**5,298,293,879**	**4,791,703,987**	**506,589,892**	
SURPLUS/(DEFICIT)	**0**	**0**	**0**	**342,009,994**		

The entity financial statements were approved on _____ 2018 and signed by:

Chief Officer
Name:

HOMA BAY COUNTY GOVERNMENT
30 SEP 2018
P.O. BOX Kabondo HOMA BAY
DEPT OF FINANCE & ECONOMIC PLANNING

Head of Treasury Accounts
Name:
ICPAK Member Number:

4.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c = a+b	d	e = c-d	f = d/c %
RECEIPTS						
Exchequer releases	1,956,960,000	0	1,956,960,000	1,956,960,000	0	100%
Proceeds from Domestic and Foreign Grants	65,522,489	67,323,623	132,846,111	67,335,329	65,510,782	51%
Transfers from Other Government Entities	72,026,494	0	72,026,494	72,026,495	(1)	100%
Reimbursements and Refunds	0	73,265,488	73,265,488	73,265,488	0	100%
County Own Generated receipts	62,837,258	(27,237,974)	35,599,283	30,575,823	5,023,459	86%
TOTAL	**2,157,346,240**	**113,351,136**	**2,270,697,377**	**2,200,163,135**	**70,534,242**	
PAYMENTS						
Compensation of Employees	715,368,499	15,888,980	731,257,478	731,257,478	0	100%
Use of goods and services	421,743,917	0	421,743,917	421,743,917	0	100%
Other Grants & Other Payments (Bursary)	49,663,800	0	49,663,800	49,663,800	0	100%
Transfers to Other Government Units	305,091,922	21,000,000	326,091,923	324,000,000	2,091,923	99%
Acquisition of Assets	646,133,955	76,462,157	722,596,111	507,578,080	215,018,031	70%
Social Security Benefits	49,663,800	0	49,663,800	49,663,800		
TOTALS	**2,157,346,240**	**113,351,136**	**2,270,697,377**	**2,053,587,423**	**217,109,954**	
SURPLUS/(DEFICIT)	**0**	**0**	**0**	**146,575,712**		

The entity financial statements were approved on _____ 2018 and signed by:

Chief Officer
Name:

30 SEP 2018

Head of Treasury Accounts
Name:
ICPAK Member Number:

4.7. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 County Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

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.

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

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.

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

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

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

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

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. Homa Bay County budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2017 for the period

1st July 2017 to 30 June 2018 as required by law. There was one supplementary budget passed in the year. A high-level assessment of Homa Bay County actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. 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.

14. 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.

4.8. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES (EQUITABLE SHARE)

	2017 – 2018	2016 - 2017
	KShs	KShs
Total Exchequer Releases for quarter 1	913,248,000	1,520,048,444
Total Exchequer Releases for quarter 2	1,206,792,000	1,064,033,911
Total Exchequer Releases for quarter 3	2,283,120,000	1,520,048,444
Total Exchequer Releases for quarter 4	2,120,040,000	1,976,062,975
Total	**6,523,200,000**	**6,080,193,774**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date Received	2017 – 2018	2016 – 2017
		KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)			
Danida Fund	21/12/2017	25,217,454	12,385,000
World Bank Health Sector Programme Support(THS-UCP)	13/12/2017	26,818,857	0
User Fees	26/1/18 & 14/5/2018	22,616,803	22,616,804
Youth Polytechnic Support Grant	14/5/18 & 27/6/2018	52,958,942	0
NARIG		50,609,855	0
Kenya Devolution Support Programme(KDSP)	9/2/18 & 14/5/2018	46,229,187	0
Total		**224,451,098**	**35,001,803**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Doctors Nurses, Clinical Officers and other Health workers staff allowances	0	90,572,999
Road Maintenance Levy Fund	240,088,315	93,422,137
Free Maternal Health Care	0	121,290,000
TOTAL	**240,088,315**	**305,285,136**

4. COUNTY OWN GENERATED RECEIPTS

	2017 – 2018	2016 – 2017
	KShs	KShs
Rents	3,220,010	4,074,200
Receipts from Administrative Fees and Charges	1,594,348	3,796,100
Fines Penalties and Forfeitures	800,465	1,495,455
Business permits	13,128,503	12,786,700
Cess	13,031,141	20,200,000
Poll rates	0	1,200,432
Plot rents	637,656	0
Other local levies	400,120	623,915
Various fees	1,210,050	3,765,400
Lease / rental of council's	9,000	2,500
Other miscellaneous receipts	2,358,235	3,254,076
Other receipts not classified elsewhere	1,650,000	5,769,000
Market/trade centre fee	20,121,227	19,000,000
Vehicle parking fees	13,378,905	13,980,000
Other education-related	15,200	20,400
Public health services	2,260,430	5,588,734
Public health facilities operations	25,024,120	40,000,000
Environment & conservancy	348,000	578,000
Administration	1,235,140	4,654,371
Slaughter houses administration	953,260	1,464,240
Sewerage administration	326,580	445,834
Other health & sanitation	217,020	450,980
Technical services fees	0	980,765
	101,919,410	**144,131,092**

101,919,410

5. COMPENSATION OF EMPLOYEES

	2017 – 2018	2016 – 2017
	KShs	KShs
Basic salaries of permanent employees	2,181,138,408	2,305,534,263
Basic wages of temporary employees		185,603,748
Personal allowances paid as part of salary	150,772,006	0
Personal allowances paid as reimbursements	2,363,267	0
Pension and other social security contributions	30,459,770	0
Compulsory national health insurance schemes	57,529,698	0
Other personnel payments	15,261,778	0
Total	**2,437,524,927**	**2,491,138,011**

6. USE OF GOODS AND SERVICES

	2017 – 2018	2016 – 2017
	KShs	KShs
Utilities, supplies and services	33,099,606	128,137,710
Communication, supplies and services	36,434,280	37,418,000
Domestic travel and subsistence	82,615,462	103,372,76
Foreign travel and subsistence	43,349,720	24,394,000
Printing, advertising and information supplies & services	76,956,422	68,500,000
Rentals of produced assets	138,231,586	0
Training expenses	42,147,621	105,173,954
Hospitality supplies and services	114,117,221	75,328,985
Insurance costs	81,585,312	92,998,111
Specialized materials and services	131,403,607	107,335,290
Office and general supplies and services	103,194,307	171,913,669
Other operating expenses	269,143,084	598,573
Routine maintenance – vehicles and other transport equipment	26,528,565	26,088,044
Fuel Oil and Lubricants	188,795,880	19,705,759
Routine maintenance – other assets	38,210,385	31,509,090
Total	**1,405,813,s058**	**992,473,945**

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Homa Bay County Assembly	1,080,000,000	820,000,000
TOTAL	**1,080,000,000**	**820,000,000**

8. OTHER GRANTS AND OTHER PAYMENTS

	2017 - 2018	2016 – 2017
	KShs	KShs
Scholarships and other educational benefits(Bursary)	63,000,000	34,500,000
Emergency relief and Refugees assistance	102,546,000	0
Total	**165,546,000**	**34,500,000**

9. ACQUISITION OF ASSETS

Non-Financial Assets	2017 – 2018	2016 – 2017
	KShs	KShs
Refurbishment of Buildings	0	27,226,108
Construction of Roads	493,285,753	479,303,273
Construction and Civil Works	449,452,391	686,494,603
Overhaul and Refurbishment of Construction and Civil Works	367,264,901	458,110,419
Purchase of Vehicles and Other Transport Equipment	0	34,700,000
Overhaul of Vehicles and Other Transport Equipment	9,721,561	0
Purchase of Office Furniture and General Equipment	81,035,132	14,674,741
Purchase of ICT Equipment	0	13,060,000
Purchase of Specialized Plant, Equipment and Machinery	194,713,608	132,896,919
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	56,000,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	2,029,520	0
Research, Studies, Project Preparation, Design & Supervision	55,114,832	45,340,688
Rehabilitation of Civil Works	39,309,236	60,731,063
Total	**1,691,926,934**	**2,008,537,814**

10. CAR LOAN AND MORTGAGE

Description	2017-02018	2016-2017
Other Payments Car loan and Mortgage	0	92,633,000
Total	**0**	**92,633,000**

11. SOCIAL SECURITY BENEFITS

Description	2017-02018	2016-2017
Social Security Benefits	64,480,491	0
Total	**64,480,491**	**0**

12A.CASH BALANCES

Name of the Bank,Account No.	2017-2018	2016-2017
Department of Finance and Economic Planning	5,119.00	0.00
Department of Agriculture,livestock and Fisheries	10,654.00	0.00
Department of Water and Environment	3,450.00	0.00
Department of Lands , Housing and Physical Planning	2,689.00	0.00
TOTAL	**21,912.00**	**0.00**

12B. BANK BALANCE

Name of Bank, Account No. & currency	2017-2018	2016 – 2017
		Kshs
Central Bank-Development A/C No. 1000170611	*29,890*	979,045
Central Bank-Recurrent A/C No. 1000170627	*92,702,107*	140,899,296
Central Bank County Revenue Fund A/C No. 1000171065	*500,804,129*	43,553,703
Cooperative Bank Standing Imprest A/C No. 011414566000	*4,273,801.11*	25,557,426
Kenya Commercial Bank Local Reveneu A/C No. 1140763555	*373,759*	792,810.00
Department of Finanace and Economic Planning –Equity Bank A/C No. 0980262854542	*9,005.11*	56,939
Department of Education and ICT -Equity Bank A/C No.9802086811721	*5,810.20*	1,200
Department of Transport And Infrastructure- Equity Bank A/C No.980263681703	*231,387.90*	875,543
Department of Trade, Indutrialization and Cooperatives- Equity Bank A/C No.980203681992	*15,271.32*	12,001.32
Department of Lands and Physical Planning - Equity Bank A/C No.980263681992	*4,349.05*	0
Department of Energy and Natural Resources - Equity Bank A/C	*7,722.02*	0

No.980263681592		
Department of Agriculture Livestock and Fisheries - Equity Bank A/C No.980263682688	*10,958.65*	0
County Public Service Board - Equity Bank A/C No.98026718929	*11,748.35*	11,101
Department of Health Srvices - Equity Bank A/C No.9802353681654	*2,339,221.65*	1,089,259
Department of Tourism Sports and Culture - Equity Bank A/C No.980235681654	*30.90*	
Department of Water Services and Environment - Equity Bank A/C No. 980263681691	*1,576.50*	3,038
Department of Executive Services - Equity Bank A/C No. 980268738509	*82,848.80*	3,564
Executive Loan Account -A/C No.0980265695534	-	199,450
Education Bursary Fund -Equity Bank A/C No.0980263410113	-	954,765
Emergency Fund Account-Equity Bank A/C No.	-	1,810
Homa Bay County NARIG-CBK Bank A/C No.10000369148	*55,000,000*	
Homa Bay County Village Polytec CBK A/C No.1000369857	*52,958,942*	
Road Maintenance Levy Fund(RMLF)- Co op Bank A/C No. 01141590003700	*13,713,625.30*	195,592
Nyakwere Market Project –Equity Bank A/c No.0980268924175	*2,112,098*	0
SUB COUNTY HOSPITALS		0
Homa Bay District Hospital -Coop Bank A/C No.1141589382900	*4,731,055.05*	9,515,813
OgongoSubcounty Hospital -Coop Bank A/C No.1141331281300	*172,590.15*	946,701
RangweSubcounty Hospital -Coop Bank A/C No.11415893800	*222,641*	0
KenduSubcounty Hospital -Coop Bank A/C No.1141589338400		0
Rachuonyo District Hospital -Coop Bank A/C No.1141589338400	*1,436,867.55*	0
Kisegi Level 4 Hospital -KCB Bank A/C No.1164813048	*142,785.47*	
Mbita District Hospital	*1,012,457.10*	
Kabondo Sub County Hospital	*201,799.50*	
Kandiege 4 Hospital -KCB Bank A/C No.1164813048		1,235,030
Nyagoro Health Centre-COOP Bank A/C No.1141048044200		150,709
Oridi Community Health Centre-COOP Bank A/C No.1109076500500	*11,442.33*	60,317
Got Oyaro Health Centre-KCB Bank A/C No.11422554171		128,780
Kadhola Community Health Centre-COOP Bank A/C No.11000047804900		0
Nyatoto Health Centre-COOP Bank A/C No.1141330077300		101,262
Magina Health Centre – COOP Bank A/C No.1121842089	*897.30*	
Seka Health Centre-COOP Bank A/C No.11410763372500		71,030

Seka Health Centre-COOP Bank A/C No.11410763372500		71,030
Odino Health Centre – COOP Bank A/C No. 1216915385	*(2,820.00)*	
God Bura Health Centre-COOP Bank A/C No.1141076437300		124,593
Magunga Health Centre-COOP Bank A/C No.1141076455000		0
Ndiru Health Centre-COOP Bank A/C No.1141076464600		268,429
Usao Health Centre-COOP Bank A/C No.1141330271000		124,178
Tom Mboya Health Centre-COOP Bank A/C No.1141076983500	*1,000.50*	0
Sena Health Centre-COOP Bank A/C No.1141076847900		94,356
OkikiAmayoMemmorial Health Centre-KCB Bank A/C No.1105031985		132,688
Got Kojowi Health Centre-COOP Bank A/C No.1141047961001		7,868
Wagwe Health Centre-KCB Bank A/C No.11354498822		248,673
KogwenoOriang Health Centre-KCB Bank A/C No.1135720134	*8,832.50*	79,089.00
Kitare Health Centre-COOP Bank A/C No.1141293509000	*16,974.00*	0
Tom Mboya Health Centre-KCB Bank A/C No.1164404172	*52,566.70*	0
Othoro Health Centre-KCB Bank A/C No.117926311	*56,361.00*	589,358
Kokwanyo Health Centre-KCB Bank A/C No.1135297665	*107,199.25*	69,799
Marindi Health Centre-COOP Bank A/C No.1141076050000		260,441
Makongeni Health Centre-COOP Bank A/C No.1141456943000		189,058
Homa Lime Health Centre-COOP Bank A/C No.1134076370600		76,034
God Ber Health Centre-KCB Bank A/C No.1125322063	*815.90*	197,872
Pala Masogo Health Centre-COOP Bank A/C No.1141456915700		0
Obanga Health Centre-COOP Bank A/C No.1141076442400		0
Pala Health Centre – COOP Bank A/C No. 1121528406	*1,307.40*	
Nyabola Health Centre-COOP Bank A/C No.1142303187	*2,497.00*	67,334
Nyangiela Health Centre-KCB Bank A/C No.1135164363		234,900
Suba District Hospital-KCB Bank A/C No.1163886289		14,478
LwandaGwasi Community Health Centre-COOP Bank A/C No.1141292209600		72,453
Nyarut Health Centre-COOP Bank A/C No.1141456958100	*68,783.50*	118,444
Kauma Ramba Health Centre-KCB Bank A/C No.1118240472	*26,204.75*	0
KokechMirondo Health Centre-COOP Bank A/C No.1141455701300	*32,973.00*	8,369
Ngere Health Centre-Equity Bank A/C No.760199725773		113,010
Oredho Health Centre – COOP Bank A/C No.01141796099900	*325.00*	
Misare Health Centre-COOP Bank A/C No.1141076462200		112,600
Amoyo Health Centre – COOP Bank A/C No. 01100076486000	*279,467.67*	

Orego Health Centre-COOP Bank A/C No.1141589806500		66,802
St. Elizabeth Ndisi Health Centre – COOP Bank A/C No.01141636726300	*14,473.00*	
Awach Health Centre – KCB Bank A/C No. 1184125694	*42,496.50*	
Miriu Health Centre-KCB Bank A/C No.1109937040		235,324
Ober Health Centre-K CB Bank A/C No.1105527441	*192,959.05*	86,461
DISPENSARIES		
Ngeta Dispensary -Coop Bank A/C No.1141455147800		27,734
Oyuma Dispensary -KCb Bank A/C No.1135663493		80,565
Kasewe Dispensary -KCb Bank A/C No.1150482435	*6,852.00*	1,779
Atela Dispensary – KCB Bank A/C No. 1137863021	*1,670.00*	
Kiasa Dispensary -COOP Bank A/C No.1141047305400	*18,519.50*	
Wikoteng Dispensary -C OOPv Bank A/C No.1141456962100		67,701
Kosele Dispensary -KCB Bank A/C No.1149786728		91,889
Lela Dispensary -KCB Bank A/C No.1138855383		72,711
Olando Dispensary -KCB Bank A/C No.1141944987		74,589
Kisaku Dispensary -COOP Bank A/C No.1141330081700		226,656
Okok Dispensary -COOP Bank A/C No.1141047986500	*2,713.50*	86,361
Ombo Kach Eng' Dispensary – COOP Bank A/C No. 01100047460000	*2,787.92*	
Omboga Dispensary -COOP Bank A/C No.1141017265700		0
Kwamo Community Dispensary -COOP Bank A/C No.1141076487800	*888.50*	89,496
Nguku Dispensary -COOP Bank A/C No.1141047412700		139,232
Kobodo Dispensary -COOP Bank A/C No.1141434893500	*6,306.25*	204,456
Kome Dispensary -COOP Bank A/C No.1100047430100	*491.04*	68,461
Ndere Dispensary -KCB Bank A/C No.1176945742		28,410
LwandKobita Dispensary -COOP Bank A/C No.1100047432600		0
Adiedo Dispensary -KCB Bank A/C No.11355740984		0
Unga Dispensary -KCB Bank A/C No.1101511818		42,806.50
Ndhuru Dispensary -COOP Bank A/C No.1141047938100	*618.75*	231
Alum Beach Dispensary -KCB Bank A/C No.1135908486	*13,029.50*	40,701
Okok Dispensary -COOP Bank A/C No.1141047986500		86,361
Chuoye Dispensary -KCB Bank A/C No.1113917709		277,669
ChuthBer Dispensary -COOP Bank A/C No.1141456703000		122,331
OmboKachieng Dispensary -COOP Bank A/C No.1100047460000		89,535
Maram Dispensary -COOP Bank A/C No.1141292824200	*466.00*	125,123

LwandaAwiti Dispensary -COOP Bank A/C No.1141433196200	*1,049.00*	0
Kodulla Community Dispensary -KCB Bank A/C No.1177332183		30
Nyalgosi Dispensary -KCB Bank A/C No.1119816920	*1,705.90*	0
Ponge Dispensary -COOP Bank A/C No.1141293504300		820
Ponge Community Dispensary -National Bank A/C No.1248046522200	*857.00*	109,136
Wikondiek Dispensary -COOP Bank A/C No.1141454777900		0
Kachuth Dispensary -COOP Bank A/C No.1141434476800	*537.50*	85,495
Rangwe Dispensary -KCB Bank A/C No.1134787510		0
Otange Dispensary -COOP Bank A/C No.1141433929000	*707.50*	305
Nyawango Dispensary -COOP Bank A/C No.1141454182600	*16,877.35*	66,924
Randung Dispensary -COOP Bank A/C No.1141047451300		97,946
Kimonge Dispensary -KCB Bank A/C No.1119674980	*376,844.45*	0
Masogo Dispensary -KCB Bank A/C No.1119612144		122,148
Kangire Community Dispensary -COOP Bank A/C No.1141589149300	*294.50*	392
Malela Dispensary -KCB Bank A/C No.1143762061	*(31,174.00)*	0
Kobuya Community -KCB Bank A/C No.1119685103		
Lambwe Dispensary -COOP Bank A/C No.1141076920800		0
Nyamrisra Dispensary -Equity Bank A/C No.7602954582		785
Rariew Dispensary -COOP Bank A/C No.1141047963500		504
Agawo Dispensary – KCB Bank A/C No.1135766940	*162,537.64*	0
Kigwa Dispensary -COOP Bank A/C No.1141047336800		36,224.00
Ongamo Dispensary – KCB Bank A/C No.1136686991	*1,595.00*	
Got Kamondi Dispensary -KCB Bank A/C No.114268509		250.6
Yala Dispensary -COOP Bank A/C No.1141266172400	*794.40*	401.4
Angiya Dispensary -COOP Bank A/C No.1141330090300		155,906.00
Waware Dispensary -COOP Bank A/C No.1141076827400	*5,248.00*	18,368.00
Ngodhe Dispensary -COOP Bank A/C No.1141076982600		102,035.00
Nyawawa Dispensary -COOP Bank A/C No.11414569800		
Yokiya Self Help Dispensary -Equity Bank A/C No.760193043171		147,417.75
Obalwanda Dispensary -Equity Bank A/C No.760293733003	*1867.00*	77,344.50
Nduga Dispensary -COOP Bank A/C No.1141456912500		68,664.00
Ragwe Dispensary -KCB Bank A/C No.1134787510	*2,307.05*	58.05
Ringiti Dispensary –COOP Bank A/C No 01141331762900	*25.00*	
Miniambo Community -COOP Bank A/C No.114292373900		1,907.00
Kijawa Dispensary -COOP Bank A/C No.1141076526800		0

Nyalkinyi Dispensary -COOP Bank A/C No.1141293642900		0
Nyawango Dispensary -COOP Bank A/C No.1141454182600		66,924.35
Ojwando Dispensary -KCB Bank A/C No.1149802065	*98.50*	1,195.50
Nyamasi Dispensary -COOP Bank A/C No.1141047485101	*1,188.10*	135,189.00
Wiga Dispensary -COOP Bank A/C No.11411048182000		86,396.50
GK Prison Dispensary -COOP Bank A/C No.1141293996600		8,998.00
Omiro Dispensary -KCB Bank A/C No.1118846257	*7,445.00*	152,512.00
On'gamo Dispensary -KCB Bank A/C No.11366686991		58,609.50
Lambwe Forest Dispensary -COOP Bank A/C No.1141292949900		69,612.25
Tala Dispensary -KCB Bank A/C No.1136084053	*28,775.50*	7,929.50
Ndegu Dispensary – COOP Bank A/C No. 01141048163300	*13,235.73*	
Gongo Dispensary -COOP Bank A/C No.1141047541500		192,812.00
Ombek Dispensary -KCB Bank A/C No.1136985387	*966.80*	8,095.80
Malongo Community Dispensary -COOP Bank A/C No.1141293502200		0
NYS Lambwe Dispensary Project -COOP Bank A/C No.1100048228500		0
Kiwa Island Dispensary -KCB Bank A/C No.1113031379		0
Ngegu Dispensary -COOP Bank A/C No.1141848163300		99,960.00
Nyadenda Dispensary -Equity Bank A/C No.760295131198		101,851.00
Obunga Dispensary -COOp Bank A/C No.11000472212200		352,980.49
Sino Dispensary -KCB Bank A/C No.1119724015	*6,102.80*	29,717.80
Oneno Dispensary -COOP Bank A/C No.1141456109600		3,822.00
Atella Dispensary -KCB Bank A/C No.1137863021		144,907.00
Randu Dispensary -COOP Bank A/C No.1100047451300		0
Adiedo Dispensary -KCB Bank A/C No.1135740984		0
Remba Dispensary -COOP Bank A/C No.1141331134300	*84,983.00*	242,530.00
Nyangajo Dispensary -KCB Bank A/C No.2345261161		0
Kajiei Dispensary -KCB Bank A/C No.11388330453		0
Nyakweri Dispensary -COOP Bank A/C No.1141330561600	*24,141.00*	0
Wakula Dispensary – COOP Bank A/c No 01141076826000	*1,787.50*	
Soklo Dispensary –Coop Bank A/c No 01141330126900	*934.00*	
Takawiri Dispensary- Coop Bank A/C No 01141047027200	*8,003.00*	
SimbiKogembo Dispensary -KCB Bank A/C No.1137002360		105,723.50
Koywech Dispensary -KCB Bank A/C No.1135095639	*586.00*	122
Agao Dispensary -KCB Bank A/C No.1135766940		115,995.14
Aimo Dispensary – COOP Bank No.01141796064100	*0.00*	

Obwanda Dispensary – COOP Bank A/C No 01141076503900	*2,913.50*	
Obwanda Dispensary -Equity Bank A/C No.760993733003		130,062.65
Total	***734,407,255.06***	**236,242,600.10**

13 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Government Imprests		
Debtors and Imprest (Staff)	2,892,011	4,251,000
Total	**2,892,011**	**4,251,000**

14.ACCOUNTS PAYABLE (DEPOSITS AND RETAINTION)

	2017 – 2018	2016 – 2017
	KShs	KShs
Deposits and Retention	13,010,091	0
Total	**13,010,091**	0

15.FUND BALANCE BROUGHT FORWARD

	2017 – 2018	2016 – 2017
	KShs	KShs
Bank accounts	0	241,022,881
Total	**0**	**241,022,881**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16.PRIOR YEAR ADJUSTMENTS

Description of the error	2017 – 2018	2016 – 2017
	KShs	KShs
Adjustments on bank account balances	5,595,067	12,971,467
TOTAL	**5,595,067**	**12,971,467**

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	913,248,000	0	0	913,248,000
Exchequer Releases for quarter 2	1,206,792,000	25,217,454	0	1,232,009,454
Exchequer Releases for quarter 3	2,283,120,000		0	2,283,120,000
Exchequer Releases for quarter 4	2,120,040,000		0	2,120,040,000
Total	**6,523,200,000**	**25,217,454**	**0**	**6,548,417,454**

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Pf Number	Imprest No	Date of Payment	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
1. Gilbert Wayumba Ocholla	20000001669	3107605	5/12/2017	128,100	0	
2. Gordon Ouko Ngou	20010000307	3107612	5/12/2017	168,000	0	
3. Astariko Okomo	2007003404	3107602	5/12/2017	150,000	0	
4. Assah Otieno	19990000112	3107608	5/12/2017	100,000		
5. Hannington Otieno	20040000100	2017/2018	8/1/2018	100,000	0	
6. Maurice Ouma Nyabach	20150107430	3107552	5/12/2017	120,000	0	
7. Kepha Rombe	19930002350	2017/2018	2,11,2017	150,000	0	
8. Moses Odiwuor Odoyo	20100002702	3107610	5/12/2017	120,000	0	
9. Zedekiah Aduwo	19990009562	3107603	6/12/2017	100,000	0	
10. Abel Odhiambo Owino	20060001621	3107601	5/12/2017	300,000	0	
11. Janet Awiti	19790003959	3107611	5/12/2017	100,000	0	
12. Kelvin Otieno	20160129466	3107609	5/12/2017	188,000	0	
13. Kennedy Otieno	19990001762	3107553	6/12/2017	640,000	0	
14. Kepha Jabuya	19930002350	3107550	20/12/2017	300,000	0	
15. Benson Henry Obado	1986052629	2651258	20/11/2017	229,911	0	
Grand Total				**2,892,011**		

JOURNAL ENTRIES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 2017/2018

J.V 1/2017/2018

BANK BALANCE A/C

DR			CR
		Balance b/d	2,351,518.05
Balance c/d to Executive loan A/C	2,351,518.05		
TOTAL	**2,351,518.05**	**TOTAL**	**2,351,518.05**

(Being reversal of posting error misclassified to Cash and Cash Equivalent bank balances Account)

J.V 2/2017/2018

EXECUTIVE CAR LOAN A/C

DR			CR
		Balance b/d from Executive loan A/c	2,351,518.05
Balance C/d	2,351,518,05		
TOTAL	**2,351,518.05**	**TOTAL**	**2,351,518.05**

(Being inclusion of Executive loan account bank balance to Executive Loan account Fund Statement misclassified to Bank balances Account Executive Financial Statement)

30 SEP 2018

Prepared By....EVANS OTIENO.....Signature.....Date.....27/12/2018

Authorised By.....GEORGE OTIENO.....Signature.....Date.....27/12/2018

JOURNAL ENTRIES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 2017/2018

J.V 3/2017/2018

NYAKWERE MARKET PROJECTA/C

DR			CR
		Balance b/d	2,112,098
Balance c/d to bank balances A/C	2,112,098		
TOTAL	**2,112,098**	**TOTAL**	**2,112,098**

(Being omission of Nyakwere Market project from Homa bay county bank balances Account)

J.V 4/2017/2018

BANK BALANCES ACCOUNT A/C

DR			CR
		Balance b/d from Nyakwere Market project	2,112,098
Balance C/d	2,112,098		
TOTAL	**2,112,098**	**TOTAL**	**2,112,098**

(Being inclusion of Nyakwere Market Project from bank balances Account of Executive Financial Statement)

HOMA BAY COUNTY
30 SEP 2018

Prepared By.....EVANS OTIENO.....**Signature**.....**Date**.....27/12/2018

Authorised By.....GEORGE ONYANGO.....**Signature**.....**Date**.....27/12/2018

JOURNAL ENTRIES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 2017/2018

J.V 5/2017/2018

DEPOSIT AND RETENTION A/C

DR		CR	
		Balance b/d	12,998,646
Balance c/d to accounts payable A/C	12,998,646		
TOTAL	12,998,646	**TOTAL**	12,998,646

(Being omission of deposit and retention bank balance from the accounts payable account in Executive Financial Statement)

J.V 6/2017/2018

ACCOUNTS PAYABLE A/C

DR		CR	
		Balance b/d from deposit and retention a/c	12,998,646
Balance C/d	12,998,646		
TOTAL	**12,998,646**	**TOTAL**	**12,998,646**

(Being inclusion of Deposit and Retention bank balance account omitted from the County Executive Account).

30 SEP 2018

Prepared By.....EVANS OTIENO.....**Signature**.....**Date**.....27/12/2018

Authorised By.....GEORGE OTIENO.....**Signature**.....**Date**.....

JOURNAL ENTRIES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 2017/2018

J.V 7/2017/2018

STANDING IMPREST A/C

DR			CR
		Balance b/d	4,273,801.11
Balance c/d to Bank balances A/C	4,273,801.11		
TOTAL	**4,273,801.11**	**TOTAL**	**4,273,801.11**

(Being reversal of error of omission of standing imprest account bank balance from bank balances of Executive Financial Statement)

J.V 8/2017/2018

BANK BALANCE A/C

DR			CR
		Balance b/d from Standing Imprest A/c	4,273,801.11
Balance C/d	4,273,801.11		
TOTAL	**4,273,801.11**	**TOTAL**	**4,273,801.11**

(Being inclusion of Standing Imprest account bank balance to Executive Financial Statement bank balances)

30 SEP 2018

Prepared By.....GEORGE OTIENO.....**Signature**.....**Date**.....

Authorised By.....POLLICAP ODHIAMBO.....**Signature**.....**Date**.....

JOURNAL ENTRIES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 2017/2018

J.V 9/2017/2018

BANK BALANCES ACCOUNT A/C

DR		CR	
		Balance b/d	6,555
Balance C/d to Bursary a/c	6,555		
TOTAL	**6,555**	**TOTAL**	**6,555**

(Being reversal of posting error of Education Bursary account bank balance to County Executive Financial Statements bank balances)

J.V 10/2017/2018

EDUCATION BURSARY A/C

DR			CR
		Balance b/d from Bank balances a/c	6,555
Balance c/d	6,555		
TOTAL	**6,555**	**TOTAL**	**6,555**

(Being inclusion of Education Bursary a/c bank balance misclassified to County Executive Financial Statement bank balances Account)

30 SEP 2018

Prepared By.....GEORGE OTIENO.....**Signature**.....**Date**.....

Authorised By.....FOLLICAP ODHIAMBO.....**Signature**.....**Date**.....

HOMA BAY COUNTY GOVERNMENT

SUMMARY PENDING BILLS

AS AT 30TH JUNE,2018

	DEPARTMENT	RECURRENT	DEVELOPMENT	TOTAL
1	EXECUTIVE SERVICES	29,145,277.83	-	29,145,277.83
2	FINANCE AND ECONOMIC PLANNING	15,341,299.44	6,684,461.29	22,025,760.73
3	TOURISM , CULTURE AND SPORTS	-	2,037,851.00	2,037,851.00
4	LANDS HOUSING AND PHYSCAL PLANNING	4,911,787.80	14,311,657.00	19,223,444.80
5	WATER AND ENVIRONMENT	-	215,361,162.37	215,361,162.37
6	HEALTH SERVICES	-	179,619,004.14	179,619,004.14
7	TRANSPORT AND INFRUSTRACTURE	-	103,304,225.55	103,304,225.55
8	ENERGY AND MINING	-	52,863,270.00	52,863,270.00
9	PUBLIC SERVICE BOARD	19,962,570.00	-	19,962,570.00
10	AGRICULTURE, LIVESTOCK AND FISHERIES	2,746,101.00	21,030,909.00	23,777,010.00
11	TRADE AND INDUSTRIALIZATION	-	38,819,893.64	38,819,893.64
12	EDUCATION AND ICT		36,176,470.00	36,176,470.00
	TOTAL	**72,107,036.07**	**670,208,903.99**	**742,315,940.06**

HOMA BAY COUNTY GOVERNMENT
DIRECTOR FINANCE
30 JUN 2018
P.O. BOX 468-40300
HOMA BAY
DPT OF FINANCE & ECONOMIC PLANNING