



REPUBLIC OF KENYA

# HOMA BAY COUNTY THE COUNTY TREASURY

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HOMA BAY COUNTY

Our Ref: HB/CTY/STF2/23/VOL. 2(32)

July 10, 2023

Mr. James Sigar Agumba

Manager

Oyugis Municipality

**COUNTY GOVERNMENT OF HOMABAY**

**RE: DESIGNATION AS AN ACCOUNTING OFFICER.**

Guided by the provisions of Article 226 (1) (b) of the Constitution of Kenya, 2010 and Section 148 of the Public Finance Management (PFM) Act, 2012, I hereby designate you the **ACCOUNTING OFFICER STRICTLY RESPONSIBLE** for the Oyugis Municipality.

Pursuant to Section 149(1) of the PFM Act, 2012, as the Accounting Officer you shall be accountable to the County Assembly by ensuring that the resources of the Department for which you are responsible are used in a way that is lawful, authorized, effective, efficient, economical and transparent.

Further, Section 149 (2) provides, in carrying out your responsibilities imposed by Section 149 (1) of the PFM Act, 2012, you shall:

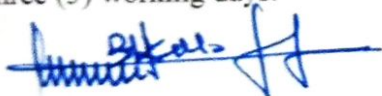
- i. Ensure that all expenditure made by your department complies with Section 149 (1) of the PFM Act, 2012;
- ii. Ensure that the financial and accounting records kept by your department in any form including electronic form are in compliance with the PFM Act, 2012, and are adequately protected and backed up;
- iii. Ensure all contracts entered into by your department are lawful and are complied with;
- iv. Ensure that all applicable accounting procedures are followed when acquiring or disposing of goods and services and that, in case of goods, adequate arrangements are made for their custody, safe guarding and maintenance;
- v. Bring any matter to the attention of the County Executive Committee Member responsible for your department, if in your opinion, a decision or policy or proposed decision or policy of the department may result in resources being used in a way that is contrary to section 149 (1) of the PFM Act, 2012;
- vi. Prepare a strategic plan for and estimates of expenditure of your department in conformity with the County Government's medium term fiscal framework and financial objectives;

- vii. Submit the estimates of your department, which is not a county corporation, to the County Executive Committee Member for Finance;
- viii. Submit the estimates of a county corporation to the County Executive Committee Member responsible for your department who, after approving it, shall forward it to the County Executive Committee Member for Finance;
- ix. Prepare County consolidated annual financial statements for each financial year within three months after the end of the financial year, and submit them to the Auditor General for audit, and forward a copy to the County departments, National Treasury and the Controller of Budget;
- x. Take appropriate measures to resolve any issues arising from audit that may remain outstanding and to personally answer queries raised by the Auditor General before the relevant committee of the County Assembly;
- xi. Provide the County Treasury, National Treasury and any other office with, where relevant, any information it may require to fulfil its functions under the PFM Act, 2012;
- xii. Section 153 of the Public Finance Management Act, 2012, requires you as the accounting officer to be responsible for the management of your department's assets and liabilities, and to manage these assets in a way that ensures the County Government achieves value for money in acquiring, using and disposing of these assets; and
- xiii. Carry out such other responsibilities as may be specified in regulations by the County Executive Committee Member for Finance

***Regulation 51 (b) of the Public Finance Management (County Government) Regulations, 2015, requires you as the Accounting Officer to understand the Limit to which you may Spend, as Prescribed by the Authority of the Head of the County Treasury and not your expectations however justified these may seem .***

As the Accounting Officer, you MUST comply with the relevant Public Finance Management provisions in the Constitution of Kenya, 2010, the PFM Act, 2012, Public Procurement and Disposal Act, 2015, Various Laws, Regulations, and Circulars issued by the County Treasury from time to time.

Kindly acknowledge receipt of this letter by sending a formal acceptance, to the undersigned, within Three (3) working days.



Solomon Obiero

**CECM FINANCE AND ECONOMIC PLANNING**

Cc: H. E. The Governor  
H. E. The Deputy Governor  
County Secretary  
Chairperson, Municipal Board  
County Attorney  
**COUNTY GOVERNMENT OF HOMABAY**