

OFFICE OF THE AUDITOR GENERAL
ELDORET HUB
10 JAN 2018
RECEIVED
P. O. BOX 2774 - 20100, ELDORET

PARLIAMENT
OF KENYA
LIBRARY



UASIN GISHU COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEARENDED
JUNE 30, 2017**

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

UASIN GISHU COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2017

Table of Contents	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	iii
II. FORWARD BY THE CLERK OF THE ASSEMBLY	v
III. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	vii
IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE, 2017	1
V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 TH JUNE, 2017	2
VI. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 TH JUNE, 2017	3
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED.....	4
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT	5
IX. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT	6
X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	7
XI. SIGNIFICANT ACCOUNTING POLICIES	8
XII. NOTES TO THE FINANCIAL STATEMENTS	12
XIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	23
XIV. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	31
XV. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES.....	32
XVI. ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES.....	34
XVII. ANNEX 4–SUMMARY OF FIXED ASSET REGISTER.....	36
XVIII. ANNEX 5–ANALYSIS OF OUTSTANDING IMPREST	37
XIX. ANNEX 6–BANK RECONCILIATION/FO 30 REPORT.....	38

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 47 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

- County Assembly Service Board
- House Business
- Office of the Speaker
- Office of the Clerk

(c) Fiduciary Management

The key management personnel who held office during the quarter ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer Principal Finance	Richard.T.Chepkonga
2.	Officer	Lazarus Kemboi

(d) Fiduciary Oversight Arrangements

Assembly's operations are over sighted by Internal Audit Department, KENAO, PAC/PIC of both the Senate and County Assembly.

(e) Entity Headquarters

P.O. Box 100-300
Assembly Hall,
Uganda Road,
Eldoret, KENYA

(f) Entity Contacts

Telephone: (254) 053-2062077
E-mail: info@ugcountyassembly.or.ke
Website: www.ugcountyassembly.or.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Eldoret West Branch
P.O BOX 1597-30100
Eldoret, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. FORWARD BY THE CLERK OF THE ASSEMBLY

During the financial year ending 30th June 2017, the Assembly made a surplus of Kshs 1,336,767 from its operation as indicated in the statement of Receipts and Payments. This is a decrease from a surplus of Kshs 20,117,350 during the financial year 2015/2016. The Assembly's revenues increased from Kshs 499,631,660 in the previous financial year to Kshs. 502,800,419. However, the Assembly had budgeted for Kshs 516,001,559 out of which it managed to receive Kshs. 494,130,449.00. This resulted to a difference of approximately Kshs 21,871,110 of which it affected the Assembly's operations.

The Assembly spent Ksh 481,346,302 out of Kshs 502,800,419 available for use which translated to 95% of Budget utilization. Kshs 21,454,117 that remained unspent at the close of the year was returned back to the County Treasury as per the PFM Act, 2012.

Operational Performance

The County Assembly during the Financial Year ending 30th June, 2017 passed four Bills namely:- Uasin Gishu County Public Participation Act, 2016; Uasin Gishu County Inua Biashara Fund Act, 2017, Uasin Gishu County Enterprise Development Fund Act, 2016 and Uasin Gishu County Enforcement Act, 2016.

Inua Biashara Act, 2016 and Enterprise development Act, 2016 both seek to avail cheap credit facilities to SMEs while The Uasin Gishu County Public Participation Bill, 2016 has provided public with forums to participate in key decision making activities.

The County Assembly approved the 2016/17 budget on 30th June, 2016 and later amend it on 28th February, 2017.

The Assembly has eighteen committees namely:-

- 1) Finance and Economic Planning
- 2) Land, physical planning and Housing
- 3) Health services
- 4) Trade, Tourism, Cooperatives and Wildlife
- 5) Environment, Water and Natural Resources
- 6) Agriculture, livestock and Fisheries
- 7) ICT and E-Government
- 8) Agriculture, Livestock and Fisheries
- 9) Early Childhood Education
- 10) Public Service management

The above named committees are tasked with over sighting the line Ministry, and scrutinise line ministry policies and bills.

- 11) Implementation Committee
- 12) Committee on Delegated Legislation
- 13) Committee on Security
- 14) Committee on Sports and Youths
- 15) Committee on Children, Gender and Culture
- 16) Committee on Fire and Disaster Management
- 17) Committee on Budget and Appropriation
- 18) Public Investment and Accounts Committee