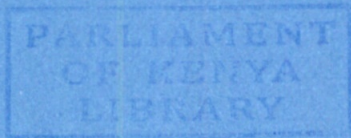


REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT



OF

## THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	5/3/2024
TABLED BY	Maj. Leader
COMMITTEE	—
CLERK AT THE TABLE	Kavata

## UASIN GISHU COUNTY EMERGENCY FUND

**FOR THE YEAR ENDED  
30 JUNE, 2023**



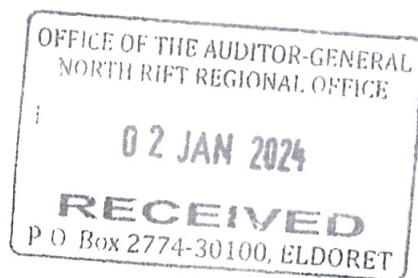
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**UASIN GISHU COUNTY EMERGENCY FUND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2023**

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



***Uasin Gishu County Emergency Fund***  
**Annual Report and Financial Statements**  
**for the year ended June 30, 2023**

**Table of Content**

1. Acronyms and Glossary of Terms	iii
2. KEY ENTITY INFORMATION AND MANAGEMENT	iv
3. THE BOARD OF TRUSTEES/ FUND ADMINISTRATION COMMITTEE (Or Any Other Corporate Governance Body For The Fund)	vi
4. MANAGEMENT TEAM	vii
5. BOARD/FUND ADMINISTRATION COMMITTEE CHAIRPERSON'S REPORT	viii
6. REPORT OF THE FUND MANAGER/ ADMINISTRATOR	ix
7. STATEMENT OF PERFORMANCE AGAINST COUNTY ENTITY'S PREDETERMINED OBJECTIVES	x
8. CORPORATE GOVERNANCE STATEMENT	xi
9. MANAGEMENT DISCUSSION AND ANALYSIS	xii
10. ENVIRONMENTAL SUSTAINABILITY REPORTING	xiii
11. REPORT OF THE TRUSTEES/ FUND ADMINISTRATION COMMITTEE	xiv
12. STATEMENT OF MANAGEMENT'S RESPONSIBILITIES	xv
13. REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS FOR UASIN GISHU COUNTY EMERGENCY FUND/SCHEME	xvii
19. Notes to the Financial Statements	6
<b>8. NOTES TO THE FINANCIAL STATEMENTS .....</b>	<b>26</b>
9. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS	39
<b>10. APPENDIX I: INTER-ENTITY TRANSFERS .....</b>	<b>41</b>

**Uasin Gishu County Emergency Fund  
Annual Report and Financial Statements  
for the year ended June 30, 2023.**

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**1. Acronyms and Glossary of Terms**

a) Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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**Uasin Gishu County Emergency Fund  
Annual Report and Financial Statements  
for the year ended June 30, 2023.**

**2. KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

The County is constituted as per the constitution of Kenya 2010 is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. Section 110(2) of PFM Act 2012 stipulates the purpose of an Emergency Fund being to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises. Uasin Gishu county government formulated emergency fund regulations in the year 2015, passed by the county assembly and operationalised in the same year after assent by the governor. Regulations 2015 (6) stipulates the criteria and guidelines for payment from emergency fund. Section 6 (b) states “a payment from emergency is meant to alleviate the damage, loss, hardship or suffering which may be caused directly by the disaster and the damage caused by the disaster is on a small scale and limited to the county”. The regulation further states that the unforeseen disaster is one which; (a) Threatens damage to human life or welfare or (b) threatens damage to environment.

**b) Principal Activities**

Principal activities of the Fund is to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.

**c) Board of Trustees/Fund Administration Committee**

(This Fund does not have a Board of Trustees)

**d) Key Management**

Ref	Name	Position
1	JONATHAN BII CHELILIM	H.E The Governor
2	JOHN BAROROT	H.E The D. Governor
3	MICAH ROGONY	County Executive Committee Member for Finance & Economic Planning
4	ELIUD CHEMAGET	Chief officer Finance and Chairperson of the Fund.
5	SILAS RONO	Director Finance and The Fund Administrator.

**e) Fiduciary Oversight Arrangements**

Ref	Position	Name
1	Directorate Internal Audit	MARY KIARIE
2	County Assembly	PIC & PAC

**Uasin Gishu County Emergency Fund  
Annual Report and Financial Statements  
for the year ended June 30, 2023.**

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**f) Registered Offices**

P.O. Box 40-30100  
County Hall Building  
Uganda Road  
ELDORET, KENYA

**g) Fund Contacts**

Telephone: (254) -053-2016215,  
053-2016125  
053-2016000  
E-mail: [info@uasingishu.go.ke](mailto:info@uasingishu.go.ke)  
Website: [www.uasingishu.go.ke](http://www.uasingishu.go.ke)

**h) Fund Bankers**

Kenya Commercial Bank  
P.O. Box  
Eldoret Main Branch  
ELDORET, KENYA

**i) Independent Auditors**

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

**j) Principal Legal Adviser**

The County Legal Advisor  
County Hall  
Uganda Road  
P.O. Box 40 - 30100  
Eldoret, Kenya

**Uasin Gishu County Emergency Fund  
Annual Report and Financial Statements  
for the year ended June 30, 2023.**

**3. THE BOARD OF TRUSTEES/ FUND ADMINISTRATION COMMITTEE (Or Any  
Other Corporate Governance Body For The Fund)**

<b>Name</b>	<b>Details of qualifications and experience</b>
1. Insert each Trustee's passport-size photo and name	Provide a concise description of each Trustee's date of birth, key academic and professional qualifications and work experience.  Indicate whether the trustee is independent or an executive director and which committee of the Board the trustee chairs where applicable.

*(This Fund does not have a Board of Trustees)*