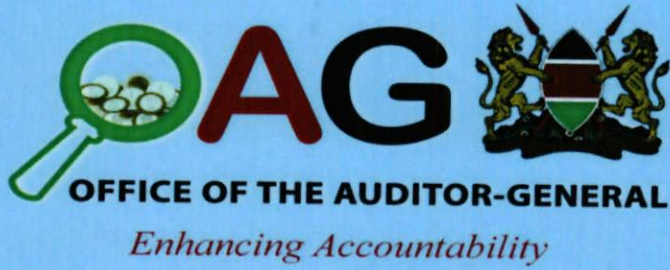


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REPORT

OF

THE AUDITOR-GENERAL

ON

**UASIN GISHU COUNTY ALCOHOLIC
DRINKS CONTROL FUND**

**FOR THE YEAR ENDED
30 JUNE, 2020**

PAPERS LAID	
DATE	28/2/22
TABLED BY	DEP. MAJORITY
COMMITTEE	WHIP
CLERK AT THE TABLE	M. HAJIBOY



UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

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UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The Alcoholic Drinks Control Board is established vide the Uasin Gishu County Alcoholic Drinks Control Act, 2014 is headed by the Director, who is responsible for the supervision and administration of the Fund.

b) Key Management

 <p>JULIUS K. RUTTO</p>	<p>Currently the county executive committee member for finance and economic planning. A Bachelor Of Finance And Baking From Moi University and A Certified Public Accountant CPA K. A qualified and dynamic accounting and banking Professional with over 10 years of quality work experience acquired in challenging roles in Private practice as an Auditor. A highly committed and dedicated professional who is able to work under minimum supervision and meet stretching job targets. Specialised in Valuation, Advisory, Consulting, taxation and accounting services relating to matters of Income tax, Service tax, Value.</p>
 <p>EVERLYNE C. NYANGWARIA</p>	<p>Currently the county executive committee member for health services-Uasin Gishu County Government. Master of Science in Nursing (Obstetric Nursing/ Midwifery) - University of Nairobi. Bachelor of Science, Nursing- University of Eastern Africa, Baraton. Strategic Leadership Development programme Kenya School of Government. Sub-Saharan Africa Foundation in Advancement in Medical Education and Research Fellowship, Commonwealth research fellow at University of Manitoba Canada and Strengthening Midwifery education, research and Leadership at Karolinska Institute Sweden.</p>
 <p>SILA BOIT</p>	<p>Currently the Administrator for the Uasin Gishu County Alcoholic Drinks Control Fund.</p> <p>Master of Science in Counselling Psychology and A Bachelor of Education (Special Education)</p> <p>Former Uasin Gishu County Administrator for Health Services, former Deputy Sub County Administrator for Kapseret Sub County and former Programme Officer for Health/Education at Dadaab Refugee Camp for United Nations High Commissioner for Refugees-Kenya</p>

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND
Reports and Financial Statements
For the year ended June 30, 2020

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	Chief Officer-Finance	Peter K Chesos
2	Ag Chief Officer Health Services	Kenneth Mbeka
3	Fund Administrator Alcoholic Drinks Control Fund	Sila K Boit
4	Accountant Alcoholic Drinks Control Fund	Daniel K Lagat

d) Fiduciary Oversight Arrangements

1. County Assembly of Uasin Gishu County;
2. Public Accounts Committee;

e) Entity Headquarters

Uasin Gishu County Alcoholic Drinks Control Fund
P.O. Box 40-30100
Kerio Valley Development Authority Plaza Fourth Floor
Oloo Street
ELDOR ET KENYA

f) Entity Contacts

Telephone: (254) 053-20161215
053-2016125
053-2016000
E-mail: info@uasingishu.go.ke
Website: [www. Uasingishu.go.ke](http://www.Uasingishu.go.ke)

g) Principal Legal Adviser

The County Attorney General
Legal Office
County Hall
P.O BOX 40
ELDOR ET, KENYA

h) Independent Auditors

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

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

i) Entity Bankers

1. Kenya Commercial Bank
P.O Box 560 – 30100
Kenyatta Street
ELDORET, KENYA

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

2. STATEMENT OF PERFORMANCE

Guidance

Refer to the entity's budget and work plan report on the extent of the fund's progress in attaining the plan. Report on the metrics met, objectives yet to be met, challenges and opportunities of the fund in implementation of its work plan. Refer to the work plan of the fund.

Introduction

Section 164(2) of the Public Finance Management (PFM) Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity/Government entities in accordance with the standards and formats prescribed by the public by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key objectives of the Uasin Gishu County Alcoholic Drinks Control fund's 2019-2020 work plan are to:

- a) Develop legal and policy framework that will help in supply reduction of alcohol and drugs of abuse through new control mechanisms and strengthening the existing ones
- b) Reduce demand for alcohol and drugs of abuse through substance abuse prevention activities and addiction treatment through establishment of accessible treatment and rehabilitation facilities.
- c) Encourage inter-agency coordination and collaboration
- d) Partner and network with individuals, civil society organizations, and faith based organizations and private organizations involved in the fight against alcohol and drug abuse.
- e) Conduct research activities on various aspects of substance abuse and alcohol dependence in Uasin Gishu County

Progress on attainment of Work Plan Objectives of Uasin Gishu County Alcoholic Drinks Control Fund

Below we provide the progress on attaining the stated objectives

Activity/Project Name	Objectives	Output Indicator	Target	Achievement	Percentage (%)
Advertisement for the application of liquor licenses	To enable bar owners apply for the liquor license in time	Applications received	1,600 premises	1,385	87

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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For the year ended June 30, 2020

Inspection of liquor premises applied	To make sure that the premises that applied met the minimum public health requirements	Liquor outlets inspected	1,385 premises	1,267 Premises approved	91
Issuance of invoices	To issue invoices to the approved premises	Invoices issued	1,267 premises	732 premises	58
Issuance of liquor licenses	To issue liquor license to the premises that have paid license fees	Receipts issued	732 premises	300 premises	41
Prevention Advocacy	To hold Barazas and outreaches	Number of barazas and outreaches conducted	120	80	67
	Training of teachers and clergy on prevention of ADA	Number of teachers and clergy trained	400	280	70
Grants	To empower recovered alcoholics and reformed brewers	Number of groups empowered	5 groups	3groups were sponsored	60
Rehabilitation	To rehabilitate alcohol and drug abuse addicts	Number of persons successfully rehabilitated	70	42	60
	To form reformed	Number of groups formed	30	19	63

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

	brewers groups				
	To form alcoholic anonymous groups	Number of groups formed	15	7	47
	To conduct family interventions	Number of family interventions conducted	50	45	90
	To conduct work place ADA interventions	Number of staff reached	200	110	55
	To carry out after care programme	Number of persons on aftercare programme	100	62	62

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

3. FORWARD BY THE FUND ADMINISTRATOR

Section 116 of the Public Finance Management (PFM) Act, 2012 requires the fund in the county government to prepare financial statements in formats to be prescribed by the Public-Sector Accounting Standards Board (PSASB). The annual financial statement therefore presents all payments made into and out of the fund account; gives a summary of the appropriation accounts and statements prepared by accounting officers; highlights all revenue collected during the financial year and a summary of assets acquired by the fund during the financial year under review.

During the period under review, it is worth mentioning that substantial progress has been made by the fund in achieving its mandates.

In the 2019/2020 financial year, there was an overall improvement in fiscal performance compared to the previous year. During the period under review, the revenue targets and capacity challenges are to be blamed for the under-collection in the fund generated revenue. However, going forward the fund has put in place measures to address the mentioned challenge.

The fund conducted several sensitization meetings on alcohol and drug abuse, carried out prevention and advocacy meetings in learning institutions, churches and public gatherings and sponsored some individuals to rehabilitation centres for counselling and treatment. The fund looks forward to establishing its rehabilitation centre so as to be able to reach to sensible number of alcoholic addicts and drug abusers in Uasin Gishu County.

The fund acquired two motor vehicles during the financial year under review and this is a good progress for the fund.

Finally, let me take the earliest opportunity to thank all members of the technical team for their time and sacrifice in preparing the annual financial statements. I also wish to re-affirm our commitments to enhance financial discipline and fiscal responsibilities for the betterment of Alcoholic Drinks Control Fund and service delivery to the residents of Uasin Gishu County.



SILA BOIT

FUND ADMINISTRATOR

UASIN GISHU COUNTYALCOHOLIC DRINKS CONTROL FUND

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

4. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by the Uasin Gishu County Alcoholic Drinks Control Act, 2014 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Alcoholic Drinks Control Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2020. 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 Fund; (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 Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the Alcoholic Drinks Control Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Uasin Gishu County Alcoholic Drinks Control Act, 2014. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2020, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control

In preparing the financial statements, the Administrator of the Alcoholic Drinks Control Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund's financial statements were approved and signed by the Fund Administrator on

17th NOVEMBER 2020



Fund Administrator
Uasin Gishu County Alcoholic Drinks Control Fund

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Uasin Gishu County Alcoholic Drinks Control Fund set out on pages 1 to 19, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Uasin Gishu County Alcoholic Drinks Control Fund as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Uasin Gishu County Alcoholics Drinks Control Act, 2014.

Basis for Qualified Opinion

1.0 Other Revenues-Fund Generated

The statement of receipts and payments for the year ended 30 June, 2020 reflects other revenues – fund generated balance of Kshs.23,260,000 as disclosed in Note 11 to the financial statements. Available information indicates that two thousand eight hundred and eleven (2,811) liquor license defaulters were fined/penalized an amount of Kshs.4,754,732 during the year. However, the amount of Kshs.4,754,732 was paid to Uasin Gishu County Revenue Account instead of Alcoholic Drinks Control Account contrary to Section 6(2) of the Uasin Gishu County Alcoholic Drinks Control Act, 2014 which states that the fund shall consist of (a) such monies as may be appropriated by the county assembly, (b) such as license and other fees as may be payable under this Act, (c) such sums as may be realized from fines imposed and property forfeited to the county government under this Act.

Consequently, accuracy and completeness of the total other revenues – fund generated of Kshs.23,260,000 for the year ended 30 June, 2020 could not be confirmed.

2.0 Irregular Expenditure - Use of Goods and Services

The statement of receipts and payments reflects use of goods and services balance of Kshs.22,986,767 which includes advertising, awareness and publicity campaigns of Kshs.11,819,610 as indicated in Note 13 to the financial statements. A review of the financial records revealed that an amount of Kshs.1,564,500 was paid to two officers for the cohesion and stakeholders forum. According to the memo issued by the Director of Culture reference no. UGC/ECYSS/2020/28, the County scheduled an information sharing session of Uasin Gishu CBD traders on 12 and 13 March, 2020 and validation of the same on 16 March, 2020 at various venues. The funds were to facilitate purchase of refreshment, tents, chairs and hire venues. However, it was not explained why the Fund facilitated the cohesion and integration stakeholder's forum which was not part of their mandate. In addition, the payment vouchers in support of the expenditure were not supported by attendance register, work-tickets, minutes of the deliberations and details of the venue.

Consequently, the accuracy and propriety of the expenditure of Kshs.1,564,500 on advertising, awareness and publicity campaigns for the period ending 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Uasin Gishu County-Alcoholic Drinks Control Fund Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent reflects final receipts budget and actual on comparable basis of Kshs.51,037,245 and Kshs.32,554,245 respectively resulting to an under-funding of Kshs.18,483,000 or 36% of the budget. Similarly, the Fund expended Kshs.22,991,664 against an approved budget of Kshs.51,037,245 resulting to an under-expenditure of Kshs.28,045,581 or 55% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Uasin Gishu County.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Procurement of Rehabilitation Services

The statement of receipt and payments for the year ended 30 June, 2020 reflects use of goods balance of Kshs.22,986,767, which includes rehabilitation expenditure of Kshs.995,700 as indicated in Note13 to the financial statements. This includes payments of Kshs.326,000 made to Haven Recovery Centre for counselling and treatment of alcohol addicts. However, the procurement was not competitive as required under Section 14(1) of the Public Procurement and Asset Disposals Act, 2015.

Consequently, the Management is in breach of the law

2.0 County Alcoholic Drinks Control Board

The three-year term of (6) six previous Board Members for Uasin Gishu County Alcoholic Drinks Control Fund ended on 31 December, 2018 as reported in the previous year ended 30 June, 2019. However, it was established that during the year ended 30 June, 2020, a new County Alcoholic Drinks Control Fund Board had not been established contrary to Section 4(1) of the Uasin Gishu County Alcoholic Drinks Control Act, 2014.

Therefore, the Management is in breach of the law.

3.0 Alcoholic Fund Status Reports

The Fund Management prepared biannual alcoholic status reports during the year ended 30 June, 2020. However, no documentary evidence was provided for audit review to show that the County Alcoholic Drinks Control Fund submitted the bi-annual reports to the County Assembly and the National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA) as required by Section 4(2)(h) of the Uasin Gishu County Alcoholic Drinks Control Act, 2014 which states that County Alcoholic Drinks Control Board in collaboration with other relevant county departments, to prepare and submit an alcoholic drinks status report biannually in the prescribed manner to the Executive Member which shall be transmitted to the County Executive Committee, County Assembly and the National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA).

Consequently, the Fund Management is in breach of the fund regulations.

4.0 Unresolved Prior Year Audit Matters

There were issues raised in the audit report for 2018/2019 financial year of which no report or recommendations from the Fund Management and oversight bodies were submitted for audit verification and clearance. Further, the issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for county government entities to try to resolve any issues resulting from an audit that remain outstanding.

Consequently, the Fund Management is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 overall governance.

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Fund 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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 Fund'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 Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 January, 2022

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

6. FINANCIAL STATEMENTS

6.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 202

	Note	2019-2020	2018-2019
		Kshs	Kshs
INCOME			-
Tax Revenues	1		
Social Security Contributions	2		
Proceeds from Domestic and Foreign Grants	3		
Transfers from County Treasury	4		
Transfers from Other Government Entities	5		
Proceeds from Domestic Borrowings	6		
Proceeds from Foreign Borrowings	7		
Proceeds from Sale of Assets	8		
Reimbursements and Refunds	9		
Principal Loan Repayment	10		
Other Revenues-Fund Generated	11	23,260,000	30,124,500
TOTAL INCOME		23,260,000	30,124,500
EXPENDITURE			
Compensation of Employees	12		
Use of goods and services	13	22,986,767	32,192,694
Subsidies	14		
Transfers to Other Government Units	15	-	-
Other grants and transfers	16	-	-
Social Security Benefits	17		
Acquisition of Assets	18	0	12,162,000
Finance Costs, including Loan Interest	19		
Repayment of principal on Domestic and Foreign borrowing	20		
Other Expenses- Bank Charges	21	4,897	5,842
TOTAL EXPENDITURE		(22,991,664)	(44,360,536)
SURPLUS/DEFICIT		268,336	(14,236,036)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 17/11/2020 and signed by:



Fund Administrator
Name: SILA K BOIT

Fund Accountant
Name: DANIEL K LAGAT

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND
Reports and Financial Statements
For the year ended June 30, 2020

6.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	9,562,581	9,294,245
Cash Balances	22B	-	-
Total Cash Equivalents		9,562,581	9,294,245
Outstanding Imprests			
Receivables (Loan)	23		-
TOTAL FINANCIAL ASSETS		9,562,581	9,294,245
LESS: FINANCIAL LIABILITIES			
Accounts Payable			
Accounts Payable	24	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS/(LIABILITIES)		9,562,581	9,294,245
REPRESENTED BY			
Fund balance b/fwd.	25	9,294,245	23,530,281
Surplus/Deficit for the year		268,336	(14,236,036)
NET FINANCIAL POSITION		9,562,581	9,294,245

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 17/11/2020 and signed by:



Fund Administrator
 Name: S. A. K BOIT



Fund Accountant
 Name: DANIEL K LAGAT

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

6.3. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1		-
Social Security Contributions	2		-
Proceeds from Domestic and Foreign Grants	3		-
Transfers from National Treasury	4		-
Transfers from Other Government Entities	5		-
Reimbursements and Refunds	9		-
Principal Loan Repayment	10		-
Other Revenues- Funds Generated Revenue	11	23,260,000	30,124,500
TOTALS		23,260,000	30,124,500
Payments for operating expenses			
Compensation of Employees	12		
Use of goods and services	13	(22,986,767)	(32,192,694)
Subsidies	14	-	-
Transfers to Other Government Units	15		-
Other grants and transfers	16	-	-
Social Security Benefits	17		-
Finance Costs, including-Loans	19		-
Other Payments- Bank Charges	21	(4,897)	(5,842)
Adjusted for:			
Changes in receivables	23		-
Changes in payables	24		-
Adjustments during the year	26		-
Net cash flow from operating activities		268,336	(2,074,036)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	18	0	(12,162,000)
\Net cash flows from Investing Activities		268,336	(14,236,036)
CASHFLOW FROM BORROWING ACTIVITIES			
Repayment of principal on Domestic and Foreign borrowing			
	20		-
Net cash flow from financing activities			-
NET INCREASE IN CASH AND CASH EQUIVALENT		268,336	(14,236,036)
Cash and cash equivalent at BEGINNING of the year	25	9,294,245	23,530,281
Cash and cash equivalent at END of the year		9,562,581	9,294,245

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 17/11/2020 and signed by:



Fund Administrator
Name: SILA K BOIT

Fund Accountant
Name: DANIEL K LAGAT

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND
Reports and Financial Statements
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6.4. 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						
Other Receipts-Fund Revenues	41,743,000	0	41,743,000	23,260,000	18,483,000	56%
Cash and Cash Equivalent at beginning of the year		9,294,245	9,294,245	9,294,245	0	100%
TOTAL RECEIPTS	41,743,000	9,294,245	51,037,245	32,554,245	18,483,000	64%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0
Use of goods and services	41,733,000	9,294,245	51,027,245	22,986,767	28,040,478	45%
Subsidies		-				
Cash and Cash Equivalent at beginning of the year	-		-	-	-	0%
Other grants and transfers	-	-	-	-	-	0%
Acquisition of Assets	-	-	-	-	-	0%
Finance Costs, including Loan Interest		-	-	-	-	0
Repayment of principal on Domestic and Foreign borrowing		-	-	-	-	0
Other Payments-Bank Charges	10,000	-	10,000	4,897	5,103	49%
TOTAL PAYMENTS	41,743,000	9,294,245	51,037,245	22,991,664	28,045,581	45%



Fund Accountant
 Name: DANIEL K LAGAT

6.5. 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.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of Uasin Gishu County Alcoholic Drinks Control Fund 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 Uasin Gishu County Alcoholic Drinks Control Fund. The financial statements encompass the reporting entity as specified under section 116 of the Public Finance Management (PFM) Act, 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The Uasin Gishu County Alcoholic Drinks Control Fund recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Fund.

Fund Own Generated Receipts

These relates to receipts such as application fees and license fees generated by the Uasin Gishu County Alcoholic Drinks Control Fund from its citizenry. These are recognised in the financial statements the time associated cash is received.

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.

b) Recognition of payments

Uasin Gishu County Alcoholic Drinks Control Fund recognises all expenses when the event occurs and the related cash has actually been paid out by the entity

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 Uasin Gishu County Alcoholic Drinks Control Fund 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, Uasin Gishu County Alcoholic Drinks Control Fund includes such value in the statement of receipts and payments both as receipts and as expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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 Kenya Commercial Bank at the end of the financial year.

6. 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 Uasin Gishu County fixed asset register a summary of which is provided as a memorandum to these financial statements.

7. 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. Uasin Gishu County Alcoholic Drinks Control Fund budget was approved as required by Law.

8. Comparative figures

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

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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9. 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.

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

6.6. NOTES TO THE FINANCIAL STATEMENTS

1	TAX REVENUES	2019-2020	2018-2019
	PARTICULARS	Kshs	Kshs
	Taxes on Income, Profits and Capital Gains	-	-
	Taxes on Property	-	-
	Taxes on Goods and Services	-	-
	Taxes on International Trade and Transactions	-	-
	Other Taxes (not elsewhere classified)	-	-
	Total	-	-

2	SOCIAL SECURITY CONTRIBUTIONS	2019-2020	2018-2019
	PARTICULARS	Kshs	Kshs
	Receipts for Health Insurance Contribution	-	-
	Receipts to NHIF for Health Insurance Contributions	-	-
	Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
	Total	-	-

3	PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS		
	Name of Donor	2019-2020	2018-2019
		Kshs	Kshs
	Grants Received from Bilateral Donors (Foreign Governments)	-	-
	Insert name of donor	-	-
	Grants Received from Multilateral Donors (International Organisations)	-	-
	(Insert name of donor)	-	-
	Grants Received from other levels of government	-	-
	(Insert name of donor)	-	-
	Total	-	-

4	EXCHEQUER RELEASES		
	Description and reference of the transfer	2019-2020	2018-2019
		Kshs	Kshs
	Receipt for the financial year ending 2017 (May-June, 2017)	-	-
	1st quarter transfer	-	-
	2nd quarter transfer	-	-
	3rd quarter transfer	-	-
	4th quarter transfer	-	-
	Total	-	-

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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TRANSFERS FROM OTHER GOVERNMENT ENTITIES

5

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers from Central government entities (insert name of budget agency)	-	-
Transfers from Uasin Gishu County government (insert name of budget agency)	-	-
TOTAL	-	-

PROCEEDS FROM DOMESTIC BORROWINGS

6

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Borrowing within General Government	-	
Borrowing from Monetary Authorities	-	
Other Domestic Depository Corporations (Commercial Banks)	-	
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors		
Domestic Currency and Domestic Deposits		
Domestic Accounts Payable		

Total

PROCEEDS FROM FOREIGN BORROWINGS

7

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-

Total

PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

8

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

9 REIMBURSEMENTS AND REFUNDS

	2019-2020	2018-2019
PARTICULARS	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

10 PRINCIPAL AMOUNT REPAYED

	2019-2020	2018-2019
PARTICULARS	Kshs	Kshs
Repayment of principal amount on loan	-	-
Total	-	-

11 OTHER REVENUES

	2019-2020	2018-2019
PARTICULARS	Kshs	Kshs
Interest Received from loans issued to members	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere-funds revenue	23,260,000	30,124,500
Total	23,260,000	30,124,500

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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For the year ended June 30, 2020

COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
PARTICULARS	Kshs	Kshs
Basic salaries of permanent employees	-	-
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	--
Other personnel payments	-	-
Total	-	-

13

USE OF GOODS AND SERVICES

	2019-2020	2018-2019
PARTICULARS	Kshs	Kshs
Communication, supplies and services	0	250,900
Domestic travel and subsistence	641,960	1,522,800
Foreign travel and subsistence	0	553,378
Printing, advertising and information supplies & services	447,594	4,905,840
Rentals of premises	222,427	735,562
Training expenses	278,320	2,416,085
Hospitality supplies and services	0	3,481,459
Field Operation Allowances	2,643,790	2,429,094
Specialised materials and services-professional services	1,182,000	700,240
Sanitary and Cleaning	227,080	260,000
Other operating expenses	950,220	7,249,630
Office and general supplies and services	751,100	1,486,306
Catering Services	951,850	793,800
Routine maintenance – vehicles and other transport equipment	60,960	149,100
Uniform and Clothing Allowance	237,786	4,597,200
Shows and Exhibition	1,576,370	416,800
Advertising, Awareness and Publicity Campaigns	11,819,610	0
Rehabilitation	995,700	244,500
Total	22,986,767	32,192,694

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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SUBSIDIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Subsidies to Public Corporations	-	-
<i>See list attached</i>	-	-
Subsidies to Private Enterprises	-	-
<i>See list attached</i>	-	-
TOTAL	-	-

TRANSFER TO OTHER GOVERNMENT ENTITIES

15

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to Central government entities	-	-
See attached list	-	-
Transfers to county treasury	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

OTHER GRANTS AND OTHER PAYMENTS

16

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Total	-	-

SOCIAL SECURITY BENEFITS

17

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

ACQUISITION OF ASSETS

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Non-Financial Assets	-	-
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	0	12,162,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets	--	--
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	0	12,162,000

FINANCE COSTS, INCLUDING LOAN INTEREST

19

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Loan Advances to Students	-	-
Interest Payments on Foreign Borrowings		
Interest Payments on Guaranteed Debt Taken over by Govt		
Interest on Borrowings from Other Government Units		
Total	-	-

20

REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by	-	-

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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Government		
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

21 OTHER EXPENSES-BANK CHARGES

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Budget Reserves		
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfer to Private Non-Financial Enterprises		
Other expenses-Bank Charges	4,897	5,842
Domestic Accounts		
Total	4,897	5,842

22A Bank Accounts

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
Alcoholic drinks control board fund A/C - KCB - 1150930535	9,562,581	9,294,245
Total	9,562,581	9,294,245

22B Cash in hand

PARTICULARS	2019-2020	2018-2019
	Kshs	Kshs
Location 1-Headquarters	-	-
Location 2	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

22c Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
xx	-	-
xx	-	-
Total	-	-

Outstanding Imprests

Name of Officer or Institution	Balance	Balance

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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Total	-	-

23 RECEIVABLES

	2019-2020	2018-2019
PARTICULARS	Kshs	Kshs
Imprests	-	-
Amount Repaid		
Others (Members loan's outstanding)		
Total	-	-

24 PAYABLES

	2019-2020	2018-2019
PARTICULARS	Kshs	Kshs
Exchequer Provisioning account balance	-	-
Others (<i>specify</i>)	-	-

25 FUND BALANCE BROUGHT FORWARD

	2019-2020	2018-2019
PARTICULARS	Kshs	Kshs
Bank accounts	9,294,245	23,530,281
Cash in hand		-
Accounts receivable		-
Imprests		-
		-
Total	9,294,245	23,530,281

26 PRIOR YEAR ADJUSTMENT

	2019-2020	2018-2019
PARTICULARS	Kshs	Kshs
Bank accounts-transfer back to county treasury	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprests	-	-
Receivables	-	-
Payables	-	-
Total	-	-

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

Reports and Financial Statements

For the year ended June 30, 2020

7. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Other Revenue The figure of Kshs 7,124,702(Court fines for liquor license defaulters) was excluded from the total receipts for the year 2018/2019	The Uasin Gishu County Alcoholic Drinks Control Act, 2014 need to be amended so as to resolve the issue of court fines charged to liquor license defaulters.	Sila Boit-Fund Administrator		
2.0	Financial Statements The financial statements of Uasin Gishu County Alcoholic Drinks Control Fund for the year ended 30 June 2019 did not include passport size photo of key management and corporate social responsibility statement	The passport size photo for key management shall be provided	Sila Boit-Fund Administrator		
1.0	Budgetary Control and Performance Uasin Gishu County Alcoholic Drinks Control Fund had a budget under absorption for the year ended 30 June 2019	The fund will commit to allocate resources as per the annual work plan for the fund and as per the revenue collection of the fund	Sila Boit-Fund Administrator	Resolved	
1.0	Acquisition of Assets Tender documents for the acquisition of the assets were not availed for audit review	The fund administrator provided evidence for the acquisition of the assets during the audit of the financial statements for the period ended 30 June 2019	Sila Boit-Fund Administrator	Resolved	
2.0	Other Operating	The fund provided all the	Daniel Lagat-	Resolved	

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>expenses</p> <p>During the year under review, other operating expenses included an amount of Kshs 2,000,000 paid to Tayari Athletes and Emmy Kosgey in support of 2017 Iten Marathon and 2018 Pamoja Concert. However, documentary evidence was not fully provided</p>	<p>documentation in support for the payment of the Iten Marathon and Pamoja concert inclusive of the acknowledgement letters from the payee.</p>	Accountant		
3.0	<p>County Alcoholic Drinks Control Board</p> <p>During the year ended 30 June 2019, a new board had not been established contrary to section 4(1) of Uasin Gishu County Alcoholic Drinks Control Act, 2014</p>	<p>The recruitment process was done whereby eligible persons were nominated and interview was conducted by the County Public Service Board. Successful candidates were vetted at the County Assembly and members are awaiting for their appointment letters</p>	Sila Boit-Fund Administrator	Resolved	
4.0	<p>Alcoholic Status Reports</p> <p>During the year under audit, no documentary evidence was availed for audit review to show that the Alcoholic Drinks Control Board prepared and submitted bi-annually reports to the Executive Member and transmitted to the County Executive Committee, County</p>	<p>There was an oversight in the channel of submitting status reports and that the fund will be submitting its reports to the CECM Health Services and County Assembly and NACADA</p>	Sila Boit-Fund Administrator	Resolved	

UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Assembly				
5.0	<p>Establishment of Rehabilitation Facilities and Programs</p> <p>During the year ended 30 June 2019, there were no board approvals and budgetary resources allocations for the establishment of treatment and rehabilitation facilities and programs</p>	<p>The fund has allocated resources for the establishment of treatment and rehabilitation facilities and programs and awaiting board's approval</p>	Sila Boit-Fund Administrator	Resolved	



UASIN GISHU COUNTY ALCOHOLIC DRINKS CONTROL FUND**Reports and Financial Statements****For the year ended June 30, 2020****ANNEXES****ANNEX 1-SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs) 2019/2020	Disposals during the year (Kshs) 2019/2020	Historical Cost c/f (Kshs) 2019/2020
Buildings and structures	379,930	0	0	379,930
Motor Vehicles	12,162,000	0	0	12,162,000
Office equipment, furniture and fittings	2,098,514	0	0	2,098,514
Total	14,640,444	0	0	14,640,444