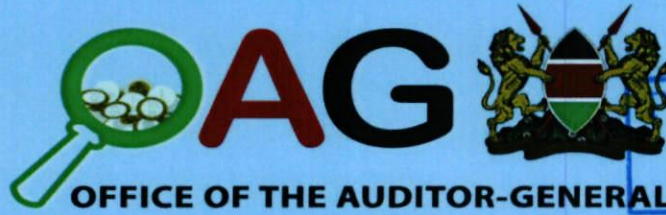


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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF UASIN GISHU**

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





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UASIN GISHU COUNTY EXECUTIVE  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020

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

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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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**



H.E Governor; Jackson K. Mandago.

Currently the Governor of Uasin Gishu County Government with Master's in Business Administration (MBA) –Strategic management from Catholic University of Eastern Africa, Bachelor of Science Degree from Kenyatta University worked with the ministry of education (MOE) on e-government program and the teacher's service commission for 10 years.






H.E D/Governor; Daniel K. Chemno

Currently the deputy governor of Uasin Gishu county government with MBA – Management – Adventist International Institute of Advanced studies Philippines. BBA Management University of Eastern Africa Baraton. Diploma in education Kagumo Teachers College. Taught for over 22 year's high schools, tertiary colleges and universities.



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|  |  |
|--|--|
|  <p>Mr. Barnabas. Tarus</p>   | <p>Currently the County Executive Committee Member for Devolution, Administration and Public Service Management. Bachelor of Arts from Egerton university and a former principal of Uasin Gishu high school and Koiwarusen secondary school and a high teacher in various schools</p>  |
|  <p>CPA. Julius K Rutto.</p> | <p>Currently the County Executive Committee Member for Finance and Economic Planning. A Bachelor of Finance and Banking 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, and value.</p>   |
|  <p>Dr. Emily J. Kogos.</p> | <p>Currently the County Executive Committee Member ICT, Trade &amp; Industrialization – County Government of Uasin Gishu. A graduate of Moi university, (PHD) in Information and Library Studies and a graduate of BA management of Bhopal University of India where she majored in economics and accounts. She has a Masters of Philosophy In Information And Library Studies from Loughborough University – United Kingdom previously served as a senior lecturer of publishing and media – Moi university, Head Of Department Of Publishing And Media and a council member at the Kenya Bureau of Standards (KEBS). Also currently a board member at St.Lukes Hospital – Eldoret, chairperson of Ngeria girls –Uasin Gishu and a champion for women and youth empowerment .</p> |



**UASIN GISHU COUNTY EXECUTIVE**  
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Mrs Esther C. Mutai

Currently the County Executive Committee Member for Cooperatives and Enterprise Development at Uasin Gishu County. Holds a master's degree In Business Administration Strategic Management And Bachelor's Degree In Commerce Business Administration from University of Nairobi. Worked in various fields such as;  
 Relation manager – Cpf financial services ltd  
 Head of Marketing, Research and Communications- Women Enterprise Fund (WEF)  
 Public Relations and Communications Manager – CIC Insurance Group  
 Business Development and Marketing Manager – (KUSCCO ltd)  
 Regional Manager – Rift Valley (KUSCCO Ltd)  
 She has over 15 years' experience at senior management level in various financial institutions gaining wide knowledge and expertise in marketing and enterprise development as well as building networks and profitable strategic partnerships.

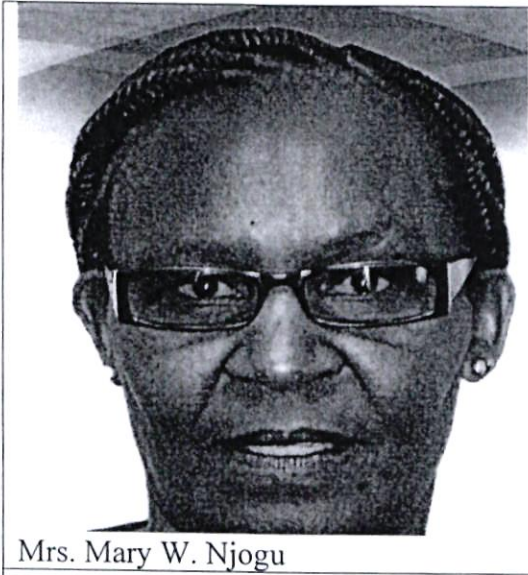

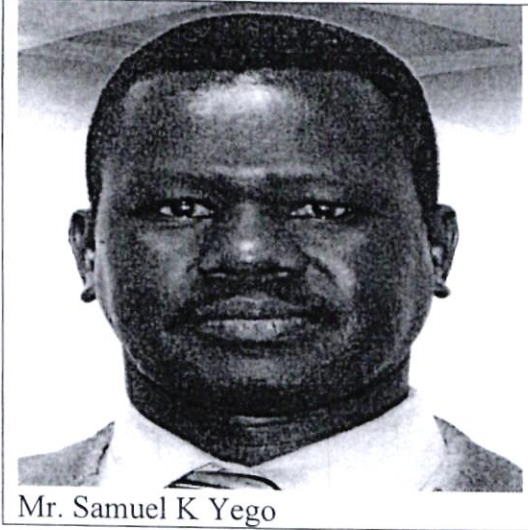


Mrs Everlyne c. Nyangwaria

Currently the County Executive Committee Member for Health Services Uasin Gishu 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 fellowship , commonwealth research fellow at university of Manitoba Canada and strengthening midwifery education , research and leadership at Karolinska institute Sweden.



**UASIN GISHU COUNTY EXECUTIVE**  
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|   |   |
|---|---|
|    | <p>Currently the County Executive Committee Member for Water, Environment, Natural Resources, Tourism &amp; Wildlife Management – Uasin Gishu county government.<br/> Master of Philosophy, Guidance and Counselling from Moi University BED (art) second class honors, upper division Kiswahili, Guidance Counselling from Moi University. Diploma In Education –Kiswahili And English From Siriba Teachers College.</p>           |
|   | <p>Currently The County Executive Committee Member for Roads, Transport, Energy &amp; Public Works. Member of The Engineers Board of Kenya and a professional member of institute of engineers of Kenya. Holder Of Bachelor Of Science In Civil Engineering From University Of Nairobi with a post Graduate Diploma In Transport Planning , Development And Management From Galilee International Management Institute (Israel)</p> |
|  | <p>Currently The County Executive Committee Member for Agriculture, Livestock and Fisheries Uasin Gishu County Government. BSc Agriculture. Previously worked for National Cereals Board for 21 years in a position of quality and pest control officer and a regional manager</p>  |



**UASIN GISHU COUNTY EXECUTIVE**

**Reports and Financial Statements**

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Eng .Nelson K , Maritim

Currently the County Executive Committee Member Lands Housing Physical Planning And Urban Development, Uasin Gishu County, MSc Civil Engineering (JKUAT), BSc Hons Civil Engineering University Of Nairobi And Diploma, Project Management (KIM). Registered engineer graduate, EBK and graduate member IEK Kenya

Worked various organisations as;

Assistant engineer –ministry of roads and public works

Assistant lecturer – Western University of Science and

Technology, Department of Civil and Structural Engineering

Lecturer Masinde Muliro University of Science and Technology,

Department of Civil and Structural Engineering

Chief Officer Roads Transport and Public Works Uasin Gishu

County

Chief Officer Lands Housing and Physical Planning, Uasin Gishu

Member Board Of Directors Of Eldoret Water And Sanitation

Company Eldowas



Mr .Joseph k kurgat

Currently the County Executive Committee Member for Education Culture Social Services Sports and Youth Affairs Uasin Gishu County Government. He Has a Master’s Degree in Education Administration and Management And A Degree In Education Science From Kenyatta University. Was Principal For Various Secondary Schools from the years 2001- 2017, Chairperson Kenya Secondary Schools Heads Association Mosop Sub County And Vice Chairman Nandi County Heads Association

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

| No. | Designation   | Name                   |
|-----|---|------------------------|
| 1.  | Chief Officer- Finance  | Mr Peter Chesos        |
| 2.  | Chief Officer-Economic planning                               | Ms Millicent Okonjo    |
| 3.  | Chief Officer-Public Service Management                       | Mrs Ann Koech          |
| 4.  | Chief Officer-ICT and E-Government                            | Mr. John Kemboi        |
| 5.  | Chief Officer-Trade Tourism Wildlife And Industrialisation    | Mr Simeon Tanui        |
| 6.  | Chief Officer- health services                                | Gregory Ondieki        |
| 7   | Chief Officer--Environment Energy Water And Natural Resources | Simon K Kemei          |
| 8   | Chief Officer- Roads Transport And Public Works               | Barnabas Too           |
| 9   | Chief Officer- agriculture livestock fisheries                | Julius K Rotich        |
| 10  | Chief Officer- lands housing                                  | Mrs Ruth Rop           |
| 11  | Chief Officer- education and culture                          | Mrs Jane Njuguna       |
| 12  | Chief Officer- youth affairs and sports                       | Mr Joseph Maritime     |
| 13  | Chief Officer--devolution and administration                  | Mr Wilson Sawe         |
| 14  | Chief Officer- physical planning and urban development        | Mr Kenneth Mbeka       |
| 15  | Chief Officer-livestock and fisheries                         | Mrs Victoria Chepkirui |
| 16  | Secretary to CPSB   | CPA William Koech      |
| 17  | Director Accounting Services                                  | CPA Silas Rono         |
| 18  | Director Budgeting and Accounting Services                    | Mr Charles Rutto       |
| 19  | Director Supply Chain Management                              | Mr Kennedy Okwaro      |
| 20  | Director Revenue  | CPA Jonah Lamai        |
| 21  | Head Expenditure  | CPA Julia Ng'osei      |
| 22  | Head of Financial Reporting                                   | CPA Nelly Birgen       |

**d) Fiduciary Oversight Arrangements**

**a. Economic Planning Committee of the County Assembly**

Provide oversight role and operation of the finance and economic planning department

**b. Budget and Appropriation Committee**

- i. Examine annual and supplementary budget estimates of expenditure presented to the house
- ii. Provide oversight on the presentation and implementation of the budget

**c. Public Accounts and Investment Committee**

- i. Increase public confidence in the credibility of the government institution through providing oversight role on financial performance
- ii. To examine reports and accounts on the public investments.



**d. Audit Committee**

- i. Monitor the effectiveness of the County Governments performance management and performance information
- ii. Provide strong and effective oversight of the internal audit function
- iii. Provide independent review of reporting functions to ensure the integrity of financial reporting

**e) Entity Headquarters**

Uasin Gishu County Executive  
P.O Box 40 – 30100  
County Hall Building  
Uganda Road  
Eldoret, Kenya

**f) Entity Contacts**

Telephone: (254) – 053-2016215  
-053-2016125  
-053-2016600  
E-mail: [info@uasingishu.go.ke](mailto:info@uasingishu.go.ke)  
Website: [www.uasingishu.go.ke](http://www.uasingishu.go.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  
P.O Box 560-30100  
Eldoret
3. SBM Bank (k) Ltd  
PO Box 2926- 30100  
Eldoret
4. Family Bank Ltd  
PO Box 629- 30100  
Eldoret
5. National Bank of Kenya  
PO Box 3111  
Eldoret



**UASIN GISHU COUNTY EXECUTIVE**  
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6 Cooperative Bank of Kenya  
PO Box 2948  
Eldoret

7 Paramount Bank Ltd  
PO Box 4362  
Eldoret

8 Spire Bank Ltd  
PO Box 52467  
Nairobi

9. Equity Bank  
Po Box 2201  
Eldoret

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

The County Attorney  
County Hall Office  
P.O. Box 40,  
Edoret, Kenya

**2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING**

It is my pleasure to present the County Government of Uasin Gishu financial statements which presents the financial performance for the year ended 30th June 2020. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralised 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 financial reports are utilized in informing policy decisions regarding operations, management and service delivery and also ensure the most effective and efficient use of resources. It further reviews the performance of county departments and agencies in regard to budget allocations and execution as outlined in their annual work plans. This consolidated report presents only key achievements in the period under review; the County also finances its operations through own generated revenues. The key local revenue sources for County Government of Uasin Gishu includes 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.

In the period under review, the county government marked major milestones towards service delivery. Majority of programmes/projects targets were met despite various challenges including COVID 19. Similarly, the report shows that departments continued to receive an increased budget allocation towards implementation of county projects as identified in the County Integrated Development Plan 2018 (CIDP), thus improve living standards of the residents upon completion.

This report will assist the county leadership track implementation progress of the CIDP 2018 and inform policy decisions. In addition, the feedback on sector performances will provide an avenue for corrective measures to be followed towards improved service delivery.

Revenue for the year ended 30<sup>th</sup> June 2020 declined drastically by Kshs. 125,682,618 compared to the last financial year due to the effects of Covid-19 on businesses. Total local revenue collected in the F/Y 2019/20 amounted to Kshs. 779,331,351 representing 87% of the estimated target of Kshs. 900,000,000 for the year. The County government received equitable share disbursement and other grants totalling to Ksh6,886,788,209, while the rollover funds were Kshs2,866,244,320. The total consolidated expenditure incurred was Kshs. 8,295,329,286 including transfers to County assembly amounting to Kshs. 682,950,255 and to other county government entities was Kshs. 527,363,499

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I also thank my colleagues, the County Executive Committee Members in charge of other departments whom we have worked hand in hand to ensure that County Government Of Uasin Gishu achieves its mission. I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Uasin Gishu county,

**COUNTY GOVERNMENT OF  
UASIN GISHU**  
CPA. J. O. O. O. O.  
90 MAR 2021  
**COUNTY EXECUTIVE COMMITTEE MEMBER FINANCE AND ECONOMIC PLANNING**  
**COUNTY GOVERNMENT OF UASIN GISHU**  
**CECM - FINANCE & E. PLANNING**



### **3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

#### **Introduction**

Section 164 (2) (f) of the Public Finance Management 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 Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

#### **Strategic development objectives**

The County's 2018-2022 CIDP has identified six key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Uasin Gishu County's 2018-2022 CIDP are to:

1. To attain food security and improve nutritional status of residents of Uasin Gishu County
2. To reduce poverty and increase incomes amongst residents of Uasin Gishu County
3. To improve health and well-being of residents of Uasin Gishu county
4. To attain sustainable environment through protection, restoration, conservation and Management of the environment
5. To establish a sustainable, secure, compliant and reliable infrastructures in Uasin Gishu County
6. To provide quality education that is accessible, affordable and responsive to societal Needs at ECDE and tertiary levels.

#### **Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:



**UASIN GISHU COUNTY EXECUTIVE**  
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**Devolution and Public Administration**

| Output/ Outcome  | Key Performance Indicators                              | Baseline (2018/19 FY) | Target at the end of CIDP | Target in review period 2019/20 | Achievement for 2019/20FY | Remarks  |
|--|---|-----------------------|---------------------------|---------------------------------|---------------------------|--|
| Government buildings constructed at wards and the sub-counties | Functional ward offices                                 | 9                     | 24                        | 13                              | 13                        | In the process of connecting electricity                                 |
|  | Functional sub-county offices                           | 3                     | 6                         | 3                               | 3                         | Kapseret - ongoing at the roofing level. Above 93% completion rate.      |
|  |   |                       |                           |                                 |                           | Moiben - ongoing at 81% completion rate.                                 |
|  |   |                       |                           |                                 |                           | Ainabkoi - ongoing at above 90% completion rate.                         |
| Field administrative services                                  | No. of meetings for coordination of disaster management | -                     | -                         | 30                              | 30                        | Sensitized the public on MoH measures to mitigate the spread of COVID 19 |

**Finance**

| Output/ Outcome                         | Indicator                               | Baseline (2018/19 FY) | Target at the end of FY 2019/20 | Target for 4th Quarter (April-June 2020) | Achievement for the 4th Quarter (April-June 2020) | Remarks             |
|---|---|-----------------------|---------------------------------|--|---|---------------------|
| Improved Management of public resources | Annual Increment on OSR at a rate of 3% | Kshs. 918,967,412     | Kshs. 900,000,000               | Kshs. 900,000,000                        | Kshs. 779,330,751                                 | Target not achieved |

**Public Service Management**

| Output/ Outcome  | Key Performance Indicators        | Baseline (FY 2018/19) | Target at the end of the CIDP | Target in FY 2019/20 | Achievement for FY 2019/20 | Remarks                                   |
|--|-----------------------------------|-----------------------|-------------------------------|----------------------|----------------------------|---|
| Increased effectiveness and efficiency in service delivery | No. of files rebranded            | -                     | -                             | 3457                 | 3457                       | All employee personal files are rebranded |
|  | No. of files opened for new staff | 733                   | -                             | -                    | 95                         | New employees were engaged on need basis  |
|  | No. of staff exited service       | 111                   | -                             | -                    | 95                         | Files are closed on case basis            |
|  | No. of                            | 13                    | -                             | -                    | 2                          | Promotions were done                      |

**UASIN GISHU COUNTY EXECUTIVE**  
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| Output/<br>Outcome | Key<br>Performance<br>Indicators              | Baseline<br>(FY<br>2018/19) | Target at<br>the end of<br>the CIDP | Target in<br>FY<br>2019/20 | Achievement<br>for FY<br>2019/20 | Remarks   |
|--------------------|---|-----------------------------|-------------------------------------|----------------------------|----------------------------------|---|
|                    | promotions implemented                        |                             |                                     |                            |                                  | on merit basis  |
|                    | No. of students attached                      | 1,121                       | -                                   | 320                        | 864                              | Targets were surpassed by 544 due to availability of vacancies in some departments                              |
|                    | No. of staff trained                          | 29                          | -                                   | 500                        | 771                              | Targets were surpassed by 271 due to training of interns and Support staff                                      |
|                    | No. of interns recruited                      | 700                         | -                                   | 700                        | 700                              | Targets were made but later reduced due to resignations, dismissals and discontinuity due to COVID-19 pandemic. |
|                    | No. of staff proceeded on annual leave        | 972                         | -                                   | 3162                       | 1602                             | Targets could No.t be achieved due to exigency of work to some staff  |
|                    | No. of manuals & guidelines in place          | 7                           | -                                   | 1                          | 1                                | Competency framework was developed  |
|                    | No. of medical covers                         | 2001                        | -                                   | 2450                       | 2296                             | Target No.t met since No.t all employees have filled medical forms  |
|                    | No. of staff covered under WIBA               | 4221                        | -                                   | 5180                       | 5180                             | All employees covered under WIBA  |
|                    | No. of staff covered under group life         | 650                         | -                                   | 650                        | 650                              | A limited number is insured as this caters for deaths only.   |
|                    | Amount in KSh. of salaries & other emoluments | -                           | -                                   | -                          | 3,214,662,687                    |   |



**UASIN GISHU COUNTY EXECUTIVE**

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**For the year ended June 30, 2020**

| <b>Output/<br/>Outcome</b>                                 | <b>Key<br/>Performance<br/>Indicators</b> | <b>Baseline<br/>(FY<br/>2018/19)</b> | <b>Target at<br/>the end of<br/>the CIDP</b> | <b>Target in<br/>FY<br/>2019/20</b> | <b>Achievement<br/>for FY<br/>2019/20</b> | <b>Remarks</b>   |
|--|---|--------------------------------------|--|-------------------------------------|---|--|
|  | No. of performance contracts signed       | 70                                   | -  | 73                                  | 73  | All CECs, Chief Officers and Directors signed their PCs  |
|  | % of harmonized schemes of service        | 50                                   | 100  | 100                                 | 0   | Yet to be Finalized  |
|  | % of automated records management         | 0                                    | 100  | 30                                  | 0   | Yet to be delivered  |
| <b>Directorate of Corporate Communication</b>              |   |                                      |  |                                     |   |  |
| Customer care unit modernized                              | % of customer care refurbished services   | 10                                   | 100  | 100                                 | 100                                       | Project fully completed  |
| Customer satisfaction survey conducted                     | No. of customers surveyed                 | 75,763                               | -  | 22,000                              | -   | The survey was conducted and the final report generated  |
| <b>Customer Care Unit</b>                                  |   |                                      |  |                                     |   |  |
| Increased effectiveness and efficiency in service delivery | No. of customer served                    | 14,788                               | -  | -                                   | 22,000                                    | Achievement greatly improved the County image and was as a result of team work   |
| <b>County Attorney's Office</b>                            |   |                                      |  |                                     |   |  |
| Revamped knowledge management system                       | % completion of library                   | 5                                    | 100  | 80                                  | 95  | 1 <sup>st</sup> batch of the Books supplied and has boosted the sections research and delivery, the 2 <sup>nd</sup> supply has been affected by the current pandemic |

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| <b>Output/<br/>Outcome</b>  | <b>Key<br/>Performance<br/>Indicators</b>          | <b>Baseline<br/>(FY<br/>2018/19)</b> | <b>Target at<br/>the end of<br/>the CIDP</b> | <b>Target in<br/>FY<br/>2019/20</b> | <b>Achievement<br/>for FY<br/>2019/20</b> | <b>Remarks</b>  |
|---|--|--------------------------------------|--|-------------------------------------|---|---|
| Increased effectiveness and efficiency in handling of litigations | % of successful litigations                        | 70                                   | 100  | 100                                 | 30  | There was under achievement due to Limited budget and human capacity in handling 500 files                            |
| Improved liaison with relevant departments                        | % of efficient and timely responses                | -                                    | 100  | 100                                 | 100                                       | Prompt response is always received  |
| Improved representation in court                                  | Rate of court attendance                           | 90                                   | 100  | 50                                  | 40  | The target was achieved as because No.t all issues require court action.  |
| Increased supply of reliable evidence for proper defense in court | Rate of supply of reliable evidence by departments | 50                                   | 100  | 100                                 | 55  | All departments should cooperate with the legal office and supply the requested documents. More campaign needed       |
| Improved representation in court                                  | Rate of court attendance                           | 100                                  | 100  | 100                                 | 100                                       | The target was achieved as a result of early preparations   |
| Revamped case management  | No. of digital case management system              | 1                                    | -  | 1                                   | 1   | The database is a new idea that has enabled the County Legal Section ascertain the current status of all ongoing case |
| Improved employment and labour                                    | Rate of advisory on disciplinary and legal         | 60                                   | 100  | 100                                 | 90  | Legal Office has established a good working relationship with other departments                                       |



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| Output/Outcome  | Key Performance Indicators  | Baseline (FY 2018/19) | Target at the end of the CIDP | Target in FY 2019/20 | Achievement for FY 2019/20 | Remarks  |
|---|---|-----------------------|-------------------------------|----------------------|----------------------------|--|
| relations   | matters   |                       |                               |                      |                            | and therefore is widely consulted.   |
| Increased association with external agencies and entities | No. of contracts, agreements and M.O.U.s                                | 200                   | -                             | 200                  | 180                        | Co-operation depends on both parties' intentions. Some sour relations occur along the way due to mostly breach from the external parties |
| Adequate policies and legislations                        | % completion of formulation of policies and legislations for the County | 50                    | 100                           | 50                   | 60                         | Public participation funding is the main challenge but all drafts from Kenya Law Reform Commission on all laws are ready                 |
| Improved public ethics                                    | Rate of cooperation with oversight agencies                             | 30%                   | 100                           | 40                   | 40                         | NLC and EACC were very active during the period under review   |

**Economic Planning**

| Output/Outcome                                 | Key Performance Indicators              | Baseline 2018/19 | Target at the end of CIDP period | Target in review period 2019/20 | Achievement for 2019/20 FY | Remarks   |
|--|---|------------------|----------------------------------|---------------------------------|----------------------------|---|
| Improved evidence-based planning and budgeting | No. of policy documents developed       | 0                | 35                               | 7                               |                            | CFSP, CBROP, CDMSP, CADP, APR, QPR and PBB were prepared and approved |
|  | No. of M&E documents generated          | -                | 1                                | 0                               | 1                          | Draft M&E policy submitted to the CEC                                 |
|  | No. of County Key Performance Indicator | 0                | 1                                | 0                               | 1                          | Draft CIH awaiting technical review and validation                    |

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| Output/O<br>utcome | Key<br>Performance<br>Indicators                                       | Baseline<br>2018/19 | Target at the<br>end of CIDP<br>period | Target in<br>review<br>period<br>2019/20 | Achievement<br>for<br>2019/20 FY | Remarks   |
|--------------------|--|---------------------|--|--|----------------------------------|---|
|                    | Handbook II developed  |                     |  |  |                                  |   |
|                    | No. of M&E reports generated   | 4                   | -                                      | 12                                       | 8                                | Monthly, Quarterly & Annual M&E reports generated   |
|                    | No. of Participatory Budgeting workshops conducted                     | 0                   | -                                      | 2  | 2                                | 1 <sup>st</sup> workshop targeting Ward administrators, Chief Officers and CECMs held at Queens Garden<br><br>2 <sup>nd</sup> workshop targeting MCAs held at Queens garden   |
|                    | No. of rounds of public participation conducted for budget preparation | 3                   | -                                      | 3  | 2                                | Round 1 – ward project identification 30 wards<br><br>Round 2 – validation of CFSP 2020 and prioritization of ward projects conducted in all Sub counties<br><br>Round 3 was untenable due to ban on public gatherings due to COVID-19, however residents were invited to submit their written memoranda to sub-counties and ward offices |

**Roads, Transport, Energy and Public Works**

| Output/O<br>utcome                 | Key<br>Performance<br>Indicators | Baseline<br>(2018/19) | Target at end<br>of the CIDP | Target in<br>review period<br>2019/20 | Achievement<br>for the FY<br>2019/20 | Remarks                              |
|------------------------------------|----------------------------------|-----------------------|------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|
| Roads graded, graveled, opened and | Km of roads graded               | 2,157.49              | 1800                         | 1200                                  | 791.23                               |                                      |
|                                    | Km of roads graveled             | 209.96                | 650                          | 300                                   | 272.2                                | Grading & Graveling programmes still |



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| Output/O<br>utcome   | Key<br>Performance<br>Indicators  | Baseline<br>(2018/19) | Target at end<br>of the CIDP | Target in<br>review period<br>2019/20 | Achievement<br>for the FY<br>2019/20 | Remarks  |
|--|-----------------------------------|-----------------------|------------------------------|---------------------------------------|--------------------------------------|--|
| maintaine<br>d   |                                   |                       |                              |                                       |                                      | ongoing  |
|  | Km of roads<br>Maintained         | 1500                  | 500                          | 566                                   | 212.42                               |  |
|  | Km of roads<br>opened             | 62.8                  | -                            |                                       | 115.4                                |  |
| Culverts<br>Installed  | No. of<br>culverts<br>Installed   | 3828.5                | 1500                         | 1050 M                                | 3744                                 | Completed  |
| Bridges/bo<br>x culverts<br>constructe<br>d                            | No. of<br>bridges/box<br>culverts | 32                    | 5                            | 5                                     | 1                                    | 1 Bridge<br>completed and 9<br>were ongoing                      |
| Survey of<br>roads   | No. of Km<br>roads<br>demarcated  | Nil                   | -                            | 90                                    | 69                                   |  |
| Boda boda<br>shades<br>constructe<br>d                                 | No of Boda<br>Boda Shades         | 30                    | 30                           | 30                                    | 32                                   | Completed  |
| Street<br>lights<br>Installed  | No. of Street<br>lights           | 3256                  | 1200                         | 307                                   | 687                                  | Target surpassed<br>due to<br>collaboration with<br>other donors |
| New Fire<br>stations<br>constructe<br>d and<br>equipped                | No. of fire<br>stations           | 3                     | 1                            | 1                                     | 1                                    | Completion of<br>Burnt Forest<br>Station                         |
| Governme<br>nt<br>buildings<br>rehabilitat<br>ed and<br>maintaine<br>d | No. of<br>government<br>buildings | 300                   | 120                          | 45                                    | 24                                   |  |

**Water, Environment, Natural Resources, T Tourism and Wildlife Management**

| Output/O<br>utcome                           | Key<br>Performance<br>Indicators                   | Baseline<br>(2018/19<br>FY) | Target at end<br>of the CIDP | Target in<br>review period<br>2019/20FY | Achievement<br>for<br>2019/20FY | Remarks                |
|--|--|-----------------------------|------------------------------|---|---------------------------------|------------------------|
| Communit<br>y water<br>projects<br>developed | No. of<br>community<br>water projects<br>developed | 272                         | 283                          | 136                                     | 90                              | Target not<br>achieved |

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**For the year ended June 30, 2020**

| Output/O<br>utcome  | Key<br>Performance<br>Indicators                             | Baseline<br>(2018/19<br>FY) | Target at end<br>of the CIDP | Target in<br>review period<br>2019/20FY | Achievement<br>for<br>2019/20FY | Remarks   |
|---|--|-----------------------------|------------------------------|---|---------------------------------|---|
| Water<br>supplies<br>rehabilitat<br>ed                        | No of water<br>supplies<br>rehabilitated                     | 7                           | 7                            | 6                                       | 6                               | Target met  |
| Adaptatio<br>n to Green<br>Energy                             | No. of<br>projects that<br>adapted<br>Green energy           | 36                          | 124                          | 22                                      | 22                              | Target met  |
| Water<br>machinery<br>purchased                               | No of water<br>machinery<br>purchased                        | 18                          | 24                           | 1                                       | 1                               | Target met, 1 water<br>master delivered<br>and operational  |
| Dams /<br>water pans<br>desilted<br>and<br>rehabilitati<br>on | No. of dams /<br>water pans<br>desilted and<br>rehabilitated | 33                          | 150                          | 13                                      | 13                              | Target met,<br>construction for<br>additional dams<br>on-going  |
| Solid<br>waste<br>disposal<br>sites<br>acquired               | Acres of land  | 33                          | 15                           | 12                                      | 0                               | Target not<br>achieved, awaiting<br>payment   |
| Waste<br>equipment<br>and<br>machinery<br>procured            | No. of skip<br>loader lorries<br>purchased                   | 5                           | 14                           | 2                                       | 0                               | Target not<br>achieved, waiting<br>to be delivered  |
|   | No. of refuse<br>compactors<br>purchased                     | 0                           | 1                            | 1                                       | 1                               | Target met,<br>delivered and<br>inspected   |
|   | No. of<br>Containers<br>acquired                             | 100                         | 150                          | 13                                      | 21                              | Target surpassed,<br>due to European<br>Union support in<br>procurement of 8<br>skip containers                             |
| Capacity<br>building<br>forum<br>held                         | No. of<br>capacity<br>building<br>forum held                 | 10                          | 0                            | 1                                       | 1                               | Target met, private<br>refuse collector<br>and cleansing staff<br>trained on best<br>practices of solid<br>waste management |
| Afforestati<br>on   | No. of tree<br>seedlings<br>planted                          | 384,000                     | 120,000                      | 53,000                                  | 53,000                          | Target achieved<br>through the support<br>of stakeholders and<br>community  |



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| Output/O<br>outcome                              | Key<br>Performance<br>Indicators                                      | Baseline<br>(2018/19<br>FY) | Target at end<br>of the CIDP | Target in<br>review period<br>2019/20FY | Achievement<br>for<br>2019/20FY | Remarks                             |
|--|---|-----------------------------|------------------------------|---|---------------------------------|-------------------------------------|
| Tourism<br>Infrastruct<br>ure<br>developme<br>nt | Development<br>of Kapsiliot<br>hills                                  | 1                           | 100%                         | 10%                                     | 5%                              | On-going                            |
|  | Development<br>of Kesses<br>dam                                       | 1                           | 100%                         | 20%                                     | 20%                             | On-going, target at<br>90% complete |
|  | Development<br>of River<br>sosiani nature<br>and<br>amusement<br>park | 1                           | 100%                         | 40%                                     | 40%                             | On-going, target at<br>80% complete |
|  | Visitor survey<br>consultancy   | 1                           | 100%                         | 100%                                    | 100%                            | Target achieved                     |

**Agriculture**

| Output/<br>Outcome                        | Key<br>Performance<br>Indicators       | Baseline<br>2018/<br>2019 | Target<br>at the<br>end of<br>CIDP | Target in<br>review period<br>2019/20FY                 | Achievement<br>for 2019/2020<br>FY                      | Remarks          |
|---|--|---------------------------|------------------------------------|---|---|------------------|
| Post-harvest<br>facilities<br>constructed | No. of cereal<br>stores<br>constructed | 1                         | 6                                  | 1   | 1   | Target achieved  |
| Crop pests<br>and disease<br>controlled   | Amount of<br>pesticides<br>purchased   | 3000                      | 21000                              | Lambdacyhalo<br>thrin                                   | 3000lambdacy<br>halothrin                               | Target achieved. |
|   |  |                           |                                    | 17.5g/L -<br>800litres                                  | 17.5g/L -<br>800litres                                  |                  |
|   |  |                           |                                    | Metalaxyl<br>40g/KG +<br>Mancozeb<br>640g/KG -<br>500KG | Metalaxyl<br>40g/KG +<br>Mancozeb<br>640g/KG -<br>500KG |                  |
|   |  |                           |                                    | Carbendazim<br>500g/L - 800<br>Litres                   | CarbendaziM<br>500g/L - 800<br>Litres                   |                  |
|   |  |                           |                                    | Thiamethoxa<br>m 250g/KG -<br>150KG                     | Thiamethoxa<br>m 250g/KG -<br>150KG                     |                  |
|   |  |                           |                                    | Chlorpyrifos<br>480g/L - 340<br>LITRES                  | Chlorpyrifos<br>480g/L - 340<br>LITRES                  |                  |
|   |  |                           |                                    | 85% Copper<br>Oxychloride -<br>670kgs                   | 85% Copper<br>Oxychloride -<br>670kgs                   |                  |

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| Output/<br>Outcome                     | Key<br>Performance<br>Indicators                                     | Baseline<br>2018/<br>2019 | Target<br>at the<br>end of<br>CIDP | Target in<br>review period<br>2019/20FY  | Achievement<br>for 2019/2020<br>FY       | Remarks  |
|--|--|---------------------------|------------------------------------|--|--|--|
|  |  |                           |                                    | Chlorothalonil<br>720g/L - 660<br>Litres | Chlorothalonil<br>720g/L - 660<br>Litres |  |
|  | No. of<br>benefitting<br>farmers                                     | 1000                      | 19000                              | 3000                                     | 3000                                     | Target achieved  |
| Pest control<br>equipment<br>purchased | No. of<br>equipment<br>(traps and<br>pheromones)<br>purchased        | 24                        | 120                                | 24                                       | 0  | traps and<br>pheromones not<br>available in the<br>market          |
|  | No. of boom<br>sprayers (800<br>litres)<br>purchased                 | -                         | 3                                  | 2  | 0  | Target not<br>achieved. Budget<br>constraints                      |
| Pyrethrum<br>farming<br>revived        | No. of acres<br>under<br>pyrethrum                                   | 70                        | 250                                | 50                                       | 7  | Target not<br>achieved   |
| Coffee<br>farming<br>revived           | No. of<br>seedlings<br>distributed                                   | 40000                     | 265000                             | 45000                                    | 150000                                   | Target surpassed.  |
|  | No. of pulpers<br>purchased  | 0                         | 6                                  | 3  | 1  | Target not<br>achieved. Supply<br>for other pulpers<br>re-tendered |
| Seedlings<br>Nurseries<br>established  | No. of<br>Seedlings<br>Nurseries<br>established                      | 1                         | 2                                  | 1  | 1  | Target achieved  |
| Farmers<br>trainings<br>conducted      | No. of farmers<br>trained  | 100000                    | 500000                             | 10000                                    | 10000                                    | Target achieved  |
| Soil testing<br>conducted              | No. of soil<br>samples<br>analyzed                                   | 1000                      | 5000                               | 1000                                     | 500                                      | Target not<br>achieved.<br>Inadequacy of<br>staff                  |
| Soil<br>conservation<br>constructed    | No. of soil<br>conservation<br>structures laid<br>and<br>constructed | 300                       | 2450                               | 400                                      | 400                                      | Target achieved  |
| Agroforestry<br>promoted               | No. of<br>seedlings<br>purchased                                     | 20000                     | 100000                             | 20000                                    | 40000                                    | Target surpassed   |



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| <b>Output/<br/>Outcome</b>                    | <b>Key<br/>Performance<br/>Indicators</b> | <b>Baseline<br/>2018/<br/>2019</b> | <b>Target<br/>at the<br/>end of<br/>CIDP</b> | <b>Target in<br/>review period<br/>2019/20FY</b> | <b>Achievement<br/>for 2019/2020<br/>FY</b> | <b>Remarks</b>                |
|---|---|------------------------------------|--|--|---|-------------------------------|
| Macadamia promotion                           | No. of seedlings purchased                | 2000                               | 20000  | 4000   | 80000                                       | Target surpassed              |
| Tissue culture banana planted                 | No. of seedlings purchased                | 10000                              | 45000  | 10000  | 20000                                       | Target surpassed              |
| Crops insurance subsidy provided              | No. of farmers trained                    | 3000                               | 12000  | 3000   | 1500  | Target not achieved           |
| Agricultural Trade shows and exhibitions held | No. of exhibitions done                   | 4                                  | 20   | 4  | 4   | Target achieved               |
| Farmer exchange tours conducted               | No. of Farmer exchange tours done         | 2                                  | 10   | 2  | 2   | Target achieved               |
| Field days conducted                          | No. of field days done                    | 8                                  | 40   | 8  | 8   | Target achieved               |
| Demonstration plots established               | No. of demo plots established             | 6                                  | 30   | 6  | 6   | Target achieved               |
| Potato multiplication sites constructed       | No. of potato multiplication sites        | 5                                  | 50   | 10   | 10  | Target achieved               |
| AMS administration block constructed          | No. of buildings constructed              | 1                                  | 1  | 1  | 0   | Target achieved. Work ongoing |
| Drip irrigation kits and tanks acquired       | No. of steel tanks completed              | 0                                  | 3  | 1  | 0   | Work ongoing                  |
| Kijana na acre programme implemented          | No. of youth groups supported             | 100                                | 500  | 100  | 120   | Target surpassed              |
| Workshop constructed and equipped             | No. of Workshop constructed and equipped  | 0                                  | 1  | 1  | 1   | Target achieved. Work ongoing |

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| Output/ Outcome                              | Key Performance Indicators                                  | Baseline 2018/ 2019 | Target at the end of CIDP | Target in review period 2019/20FY | Achievement for 2019/2020 FY | Remarks                       |
|--|---|---------------------|---------------------------|-----------------------------------|------------------------------|-------------------------------|
| Machinery shed                               | No. of Functional Machinery shed                            | 0                   | 1                         | 1                                 | 1                            | Target achieved. Work ongoing |
|  | Length of AMS land fenced                                   | 0                   | 5                         | 5                                 | 5                            | Target achieved. Work ongoing |
| Climate Smart Agriculture practices promoted | No. of direct project beneficiaries                         | 378                 | 54,410                    | 369                               | 369                          | Target achieved               |
|  | No. of vulnerable and marginalized groups (VMG's) supported | 1                   | 74                        | 8                                 | 8                            | Target achieved               |
|  | No. of investment projects supported                        | 0                   | 4                         | 2                                 | 2                            | Target achieved               |
|  | No. of PPP's initiatives supported                          | 0                   | 1                         | 0                                 | 0                            | -                             |
| Modern buildings constructed and furnished   | No. of hostels constructed and furnished                    | 0                   | 2                         | 1                                 | 1                            | Target achieved               |
|  | No. of Multipurpose Hall constructed                        | 1                   | 1                         | 0                                 | 0                            | Target achieved               |
| Water and Sanitation services provided       | No. of Boreholes drilled and operational                    | 0                   | 2                         | 1                                 | 1                            | Target achieved               |

**Livestock**

| Output/ Outcome         | Key Performance Indicators | Baseline 2018/2019 | Target at the end of CIDP | Target in review period | Achievement for 2019/20 FY | Remarks          |
|-------------------------|----------------------------|--------------------|---------------------------|-------------------------|----------------------------|------------------|
| Subsidized insemination | No. of cattle inseminated  | 15,000             | 89,500                    | 18,500                  | 20,000                     | Target surpassed |
| Vaccination services    | No. of cattle              | 200,000            | 1,105,                    | 210,000                 | 179,225                    | Target not       |



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|--|---------------------------------|--------------------|---------------------------|--|--|-----------------|
|  | vaccinated                      |                    | 000                       |  |  | achieved        |
| Purchase of vaccines   | Doses supplied                  | 0                  | 0                         | Blanthax Vaccine - 100000 doses<br>Lumpy Skin Disease Vaccine - 200000 doses<br>Rabies Vaccines - 6000 doses     | Blanthax Vaccines - 100000 doses<br>Lumpy Skin Disease Vaccines - 200000 doses<br>Rabies Vaccines - 6000 doses<br>Foot and Mouth Disease Vaccines - 200080 doses | Target achieved |
|  |                                 |                    |                           | Foot and Mouth Disease Vaccines - 200080 doses   |  |                 |
| Renovation of cattle dips  | No. of cattle dips renovated    | 5                  | 25                        | 32   | 32   | Target achieved |
| Purchase of breeding stock (ordinary, sexed and conventional semen) and artificial insemination kits | No. of breeding stock delivered | 0                  |                           | Ayrshire Semen - 7400 straws<br>Friesian Semen - 6300 straws<br>Ayrshire Semen - 3800 straws<br>Friesian Semen - | Ayrshire Semen - 7400 straws<br>Friesian Semen - 6300 straws<br>Ayrshire Semen - 3800 straws<br>Friesian Semen -   | Target achieved |

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| Output/ Outcome  | Key Performance Indicators                           | Baseline 2018/2019 | Target at the end of CIDP | Target in review period   | Achievement for 2019/20 FY                    | Remarks  |
|--|--|--------------------|---------------------------|---|---|--|
|  |  |                    |                           | 3045 straws Ayrshire Semen Sexed - 380 straws Friesian Semen Sexed – 440 straws | 3045 straws Ayrshire Semen Sexed - 380 straws |  |
| Human health safeguard against zoonotic diseases                                 | No. of animals vaccinated against anthrax            | 90,000             | 570,000                   | 110,000   | 48,470  | Target not achieved                                      |
|  | No. of animals vaccinated against rabies             | 3,500              | 22,500                    | 4,500   | 2,950   | Target not achieved                                      |
| Slaughter houses constructed/renovated   | No. of slaughter houses constructed/renovated        | 2                  | 8                         | 3   | 3   | Target achieved  |
| Youths empowered through bee hives and bee keeping                               | No. of hives issued                                  | 0                  | 450                       | 120   | 145   | Target surpassed   |
|  | No. of groups benefiting                             | 0                  | 45                        | 12  | 12  | Target achieved  |
| Women empowered through Inua mama na Kuku  | No. of Women benefiting                              | 0                  | 15,500                    | 10,530  | 11,520  | Target surpassed; number of beneficiary groups increased |
|  | No. of incubators distributed                        | 6                  | 24                        | 6   | 6   | Target achieved  |
| Vulnerable and marginalized groups empowered through doper ram rotation/exchange | No. of dopers distributed                            | 0                  | 900                       | 200   | 0   | Target not achieved.                                     |
|  | No. of vulnerable and marginalized groups benefiting | 0                  | 90                        | 20  | 0   | Target not achieved                                      |
| Fish feed extruder   | No. of Fish feed extruders purchased                 | 3                  | 3                         | 1   | 1   | Target achieved  |
| Electricity connection to milk coolers   | No. of coolers with electricity                      | 46                 | 46                        | 46  | 46  | Target achieved  |
| Fingerlings subsidy  | No. of fingerlings                                   | 100,000            | 470,000                   | 470,000   | 19,000  | Target not achieved: UOE                                 |



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| Output/ Outcome  | Key Performance Indicators  | Baseline 2018/2019 | Target at the end of CIDP | Target in review period | Achievement for 2019/2020 FY | Remarks   |
|--|-----------------------------|--------------------|---------------------------|-------------------------|------------------------------|---|
|  |                             |                    |                           |                         |                              | hasn't delivered  |
| Eat-more-fish campaign to increase per capita fish consumption | Per capita fish consumption | 1kg                | 15.6kg                    | 3kg                     | 3kg                          | Target achieved   |
| Life saver jackets for dam fisheries and sports fishing        | No. of life saver jackets   | 100                | 500                       | 100                     | 100                          | Target achieved   |
|  | No. of exhibitions done     | 4                  | 20                        | 4                       | 7                            | Target surpassed: collaboration with other stakeholders e.g. Moiben Connections Ltd |
|  | No. of farm demos           |                    | 150                       | 30                      | 50                           | Targets surpassed; demos held in collaboration with other stakeholders              |

**Cooperatives and Enterprise Development**

| Output/ Outcome                               | Key Performance Indicators                              | Baseline (2018/2019 FY) | Target at end of the CIDP | Target for 2019/2020 FY | Achievement for 2019/2020 FY | Remarks  |
|---|---|-------------------------|---------------------------|-------------------------|------------------------------|--|
| <b>Administration</b>                         |   |                         |                           |                         |                              |  |
| Sensitized public on co-operative matters     | No. of International Co-operative Day celebrations held | 1                       | 5                         | 1                       | 1                            | International Co-operative Day celebrations are held once every year         |
| Enlightening co-operative members and leaders | No. of Member Education Programs held                   | 51                      | 150                       | 30                      | 40                           | The target was surpassed.  |
|   | No. of Committee member Education Programs              | 35                      | 100                       | 50                      | 38                           | The target was surpassed largely due to increased no. of active cooperatives |
|   | Increased membership and share capital in               | 34                      |                           | 100                     | 139                          | The target was surpassed due to  |

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| Output/<br>Outcome                                | Key Performance<br>Indicators   | Baseline<br>(2018<br>/2019<br>FY) | Target<br>at end<br>of the<br>CIDP | Target<br>for<br>2019/20<br>20 FY | Achieveme<br>nt for<br>2019/2020<br>FY | Remarks   |
|---|---|-----------------------------------|------------------------------------|-----------------------------------|--|---|
|   | cooperatives  |                                   |                                    |                                   |  | sensitization programs done for marathon and Borotet unions.  |
|   | No. of Seminars and Workshops   | 12                                | 30                                 | 6                                 | 5                                      | These were mainly conducted in Sacco societies  |
|   | No. of Pre-cooperative education meetings                                       | 85                                | 150                                | 30                                | 47                                     | Target was surpassed due to increased interest in co-operatives   |
|   | No. of tours and visits made  | 9                                 | 30                                 | 6                                 | 3                                      | 1 international tour and two local tours done   |
| Compliance with co-operative legislation enhanced | No. of Annual General Meetings held in compliance with co-operative legislation | 105                               | 500                                | 150                               | 61                                     | The target was not achieved due to COVID-19 health restrictions on meetings                                   |
|   | No. of Special general meetings held  | 65                                | 300                                | 70                                | 73                                     | Target was attained- most SGMs are held between September & December for budget approval                      |
|   | No. of First General Meetings held  | 28                                | 150                                | 30                                | 49                                     | More co-operatives were registered because of a rigorous sensitization meetings carried out the previous year |
|   | No. of Co-operative Leaders Meetings  | 2                                 | 20                                 | 4                                 | 4                                      | The target was attained   |
|   | No. of management committee meetings held                                       | 65                                | 250                                | 50                                | 55                                     | The target was surpassed largely due to   |



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| Output/<br>Outcome                     | Key Performance<br>Indicators            | Baseline<br>(2018<br>/2019<br>FY) | Target<br>at end<br>of the<br>CIDP | Target<br>for<br>2019/20<br>20 FY | Achievement<br>for<br>2019/2020<br>FY | Remarks   |
|--|--|-----------------------------------|------------------------------------|-----------------------------------|---------------------------------------|---|
|  |  |                                   |                                    |                                   |                                       | increased no. of cooperatives   |
|  | No. of inspected - cooperative societies | 4                                 | 30                                 | 8                                 | 10                                    | Inspection reports read to the management committee and three have been forwarded to the Commissioner for co-operatives to be upgraded to Inquiries |
|  | No. of Conflict resolution meetings held | 70                                | 150                                | 30                                | 45                                    | 90% of conflicts brought to the attention of the department were  |
|  | No. of Consultative Meetings held        | 181                               | 150                                | 30                                | 78                                    | These included meetings with stakeholders and with other government departments especially concerning projects by the three co-operative unions     |
| Co-operatives revived and strengthened | No. of co-operatives revived             | 8                                 | 30                                 | 6                                 | 14                                    | Target attained, close monitoring on going  |
| registration of new cooperatives       | No. of new co-operatives registered      | 53                                | 120                                | 30                                | 27                                    | Target not attained. 5 application documents forwarded to Nairobi still pending   |
|  | Amount raised through registration fees  | 148,400                           | 150                                | 84,000                            | 75,600                                | Target 90% achieved   |

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

| <b>Output/<br/>Outcome</b>                   | <b>Key Performance<br/>Indicators</b>                                | <b>Baseline<br/>(2018<br/>/2019<br/>FY)</b> | <b>Target<br/>at end<br/>of the<br/>CIDP</b> | <b>Target<br/>for<br/>2019/20<br/>20 FY</b> | <b>Achievement<br/>for<br/>2019/2020<br/>FY</b> | <b>Remarks</b>  |
|--|--|---|--|---|---|---|
| Promotion of value addition in Co-operatives | No. of Feasibility study reports on value addition of maize and milk | 2   | 6  | 3   | 1   | Feasibility study on maize and milk done  |
|  | No. of business plans for cooperative unions prepared                | 3   | 3  | 3   | 3   | Moisoy, Borotet and Marathon farmers Union Business plans were prepared               |
|  | No. of acres acquired of land by two famers co-operative unions      | 10  | 15   | 10  | Nil   | County government to provide land, identification of appropriate Government land done |
|  | No. of Operationalized value addition                                | 1   | 9  | 4   | 4   | Kuona Mbele FCS milling plant operationalized and three milk coolers                  |
|  | No. of Guarantee payment made by contractor                          | 1   | 3  | 1   | 1   | Acquisition of Letter of Credit for Moisoy FCU attained                               |
|  | Amount of funds mobilized in Millions                                | 100   | 500  | 100   | 253   | Funds mobilized by members through cash and loans for the three unions.               |
| <b>Co-operative Audit Directorate</b>        |  |   |  |   |   |   |
| Good corporate governance enhanced           | No. of Audits and Inspections done                                   | 109   | 500  | 200   | 200   | 73 Marketing societies<br>7 Investment societies<br>120 SACCO Societies               |
| Revenue levels in the county enhanced        | Amount of revenue collected  | KSh..1,983,100                              | KSh..7.52million                             | KSh..1,800,000                              | KSh..3,606,957                                  | Target surpassed. Marketing   |



**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

| Output/<br>Outcome  | Key Performance<br>Indicators                                  | Baseline<br>(2018<br>/2019<br>FY) | Target<br>at end<br>of the<br>CIDP | Target<br>for<br>2019/20<br>20 FY | Achievement<br>for<br>2019/2020<br>FY | Remarks  |
|---|--|-----------------------------------|------------------------------------|-----------------------------------|---------------------------------------|--|
|   |  |                                   |                                    |                                   |                                       | coops<br>1,242,057.00<br>Investment<br>Coops KSh.,<br>144,600.00<br>Saccos KSh..<br>2,220,300.00                   |
| Book keeping in<br>marketing<br>Cooperative<br>societies<br>improved      | No. of marketing co-<br>operatives assisted in book<br>keeping | 0                                 | 0                                  | 50                                | 66                                    | The activity was<br>introduced in<br>the current<br>financial year<br>following<br>recruitment of<br>new staff     |
| <b>Enterprise Development Directorate</b>                                 |  |                                   |                                    |                                   |                                       |  |
| Improved access<br>to affordable<br>credit by<br>cooperative<br>societies | -No. of Cooperatives<br>funded                                 | 67                                | -                                  | -                                 | 18                                    | Loan processing<br>and<br>disbursement<br>ongoing  |
|   | Amount Disbursed   | 242M                              | 1.310B                             | 193M                              | 68M                                   | Loan processing<br>and<br>disbursement<br>ongoing  |
| Improved loan<br>repayments   | Amount of loan repaid  | 28M                               | 180M                               | 36M                               | 43M                                   | Target achieved<br>and surpassed.  |
| Enhanced<br>entrepreneurial<br>skills among<br>funded<br>cooperatives     | No. of Co-operative<br>societies trained                       | 30                                | 32                                 | 30                                | 27                                    | Training was<br>carried out<br>Successfully to<br>27 funded<br>cooperative<br>societies to<br>create<br>awareness. |
| Feasibility study<br>report   | No. of feasibility studies<br>carried out                      | 2                                 | 12                                 | 1                                 | 0                                     | Terms of<br>Reference<br>developed and<br>feasibility study<br>to be done in the<br>next financial<br>year         |

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

| Output/<br>Outcome                    | Key Performance<br>Indicators      | Baseline<br>(2018/<br>/2019<br>FY) | Target<br>at end<br>of the<br>CIDP | Target<br>for<br>2019/20<br>20 FY | Achievement<br>for<br>2019/2020<br>FY | Remarks  |
|---------------------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------------------|---------------------------------------|--|
| Cooperative<br>Societies<br>Automated | No. of System software<br>acquired | 0                                  | 1                                  | 1                                 | ongoing                               | Terms of<br>Reference now<br>developed,<br>Acquisition to<br>be done in the<br>next Financial<br>year. |

**4. Trade, Investment and Industrialization**

| Output/<br>Outcome                      | Key<br>Performance<br>Indicators            | Baseline<br>(2018/<br>19FY) | Target<br>at end of<br>the<br>CIDP | Target in<br>review period<br>(2019/20) | Achievement<br>for<br>2019/20FY | Remarks   |
|---|---|-----------------------------|------------------------------------|---|---------------------------------|---|
| Wholesale<br>Markets<br>developed       | No. of<br>wholesale<br>markets<br>developed | 0                           | 1                                  | 1                                       | 1                               | Construction<br>ongoing at 60%  |
| Retail markets<br>developed             | No. of retail<br>markets<br>developed       | 23                          | 20                                 | 5                                       | 4                               | Construction of<br>Jua Kali, Kuinet,<br>Cheptiret and<br>Langas Markets<br>complete |
| Small business<br>shades<br>constructed | No. of Mama<br>Mboga shades<br>constructed  | 200                         | 600                                | 200                                     | 350                             | Target surpassed  |
| Sale Yards<br>constructed               | No. of animal<br>sale yards<br>constructed  | 3                           | 6                                  | 1                                       | 1                               | Sale yard at<br>Chemalal/Sigowet<br>market fully<br>operational after<br>fencing    |
| Jua Kali<br>shades<br>constructed       | No. of Jua Kali<br>garages<br>developed     | 0                           | 3                                  | 0                                       | 0                               | Land acquisition<br>will be done  |
| SMEs Credit<br>(Inua Biashara<br>Fund)  | Amount of<br>Loans<br>disbursed<br>(KSh.)   | 0                           | 410M                               | 30M                                     | 30M                             | Disbursement of<br>funds to<br>commence soon.                                       |
| Sales yards<br>constructed              | No. of chicken<br>sale yards<br>constructed | 0                           | 30                                 | 15                                      | 15                              | Target achieved   |
| Curio Markets<br>constructed            | No. of Curio<br>markets                     | 0                           | 2                                  | 1                                       | 0                               | Not achieved due<br>to budgetary  |



**UASIN GISHU COUNTY EXECUTIVE**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

| <b>Output/<br/>Outcome</b>                             | <b>Key<br/>Performance<br/>Indicators</b>        | <b>Baseline<br/>(2018/<br/>19FY)</b> | <b>Target<br/>at end of<br/>the<br/>CIDP</b> | <b>Target in<br/>review period<br/>(2019/20)</b> | <b>Achieveme<br/>nt for<br/>2019/20FY</b> | <b>Remarks</b>   |
|--|--|--------------------------------------|--|--|---|--|
|  | constructed                                      |                                      |  |  |   | constrains   |
| Modern garage constructed                              | No. of modern garages constructed                | 0                                    | 1  | 0  | 0   | Not achieved due to budgetary constrains   |
| Capacity Building for SMEs                             | No. of SMEs trained                              | 2000                                 | 6000   | 3000   | 0   | Target not achieved due to the COVID 19 pandemic   |
| SEZs operationalized                                   | No. of SEZS operationalized                      | 1                                    | 1  | 1  | 1   | The Department has been working closely with AEZ in Plateau to ensure that it's fully operationalized.                 |
| NOREB activities undertaken                            | No of Exhibitions held/Attended                  | 7                                    | 10   | 1  | 1   | Attended the Rwanda East Africa Expo in December 2019 and sponsored 10 exhibitors to participate in the Expo.          |
| E-commerce   | No. of marketing software installed              | 0                                    | 1  | 1  | 0   | Procurement for the software in progress   |
| SME Business Incubation centers established            | No. of functional incubation centres established | 1                                    | 6  | 1  | 0   | Engaging partners to jointly establish incubation centers. This includes RVTTI, Moi University and other institutions. |
| County Industrial Development Centres (IDCs) developed | No. of (IDCs) constructed and equipped           | 0                                    | 3  | 0  | 0   | The Department will be engaging partners on the same   |
| Research on SMEs promoted                              | No. of documentations published                  | 0                                    | 3  | 1  | 1   | An app was developed and has been capturing and analyzing data   |

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

| Output/<br>Outcome                                 | Key<br>Performance<br>Indicators  | Baseline<br>(2018/<br>19FY) | Target<br>at end of<br>the<br>CIDP | Target in<br>review period<br>(2019/20) | Achieveme<br>nt for<br>2019/20FY | Remarks  |
|--|---|-----------------------------|------------------------------------|---|----------------------------------|--|
|  |   |                             |                                    |   |                                  | on SMES  |
| SME Park<br>established                            | No of SME<br>Parks<br>established   | 0                           | 2                                  | 0                                       | 0                                | Engagement with<br>partners and the<br>National<br>Government will<br>be undertaken  |
| NOREB<br>Activities<br>undertaken                  | No. of joint<br>investments<br>undertaken   | 0                           | 1                                  | 1                                       | 1                                | The construction<br>of Ultra-Modern<br>Wholesale Market<br>at Kimumu/<br>Bahati that is Co<br>funded by the<br>County<br>Government and<br>the European<br>Union |
| Offices<br>constructed/<br>ward centers<br>created | No. of<br>Licensing<br>Offices<br>constructed   | 0                           | 6                                  | 6                                       | 15 ward<br>licensing<br>offices  | 15 ward offices<br>were created  |
| Tax payers<br>sensitized                           | No. of Tax<br>payers trained  | 0                           | 20,000                             | 5000                                    | 5,000                            | Sensitization is<br>done online  |
| Weights and<br>Measures<br>services                | No. of weigh<br>bridges<br>developed  | 0                           | 6                                  | 1                                       | 0                                | Requisition has<br>been done for a<br>weigh bridge<br>testing unit and<br>the process is<br>ongoing  |
|  | No. of<br>weighing and<br>measuring<br>equipment's<br>verified  | 0                           | 20,000                             | 5400                                    | -                                | The verification<br>slowed at<br>stamping stations<br>due the effects of<br>Covid-19<br>pandemic   |
|  | Further remarks: 547 weighing equipment's verified, 689 weights verified, 79 platform<br>machines verified, 156 Fuel dispensers verified, 24 weigh Bridges verified, 78 Underground<br>tanks certified. |                             |                                    |   |                                  |  |
|  | No. of trade<br>premises<br>visited   | 800                         | 5000                               | 800                                     | 74                               | Major Inspection<br>exercise begins<br>after attending to<br>the stamping<br>stations  |



**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

| Output/<br>Outcome  | Key<br>Performance<br>Indicators                                      | Baseline<br>(2018/<br>19FY)                 | Target<br>at end of<br>the<br>CIDP | Target in<br>review period<br>(2019/20)                                | Achievement for<br>2019/20FY   | Remarks  |
|---|---|---|------------------------------------|--|--|--|
|   | No. of standards calibrated at national laboratory                    | 0   |                                    | 3-Check pump measures.<br>1-kit of 2 Kg.<br>-1mg set of mass standards | 3-Check pump measures<br>1-kit of 2 Kg.<br>-1mg set of mass standard | Standards used are currently up to date in terms of compliance.                |
|   | Amount of revenue collected in form of Appropriation in Aid (A.I.A)   | 0   | 20M                                | 4,000,000  | 2,744,120  | Verification at the stamping stations was not adequately covered               |
| Enhanced revenue collection and Strict adherence to Gaming laws and regulations | No. of pool tables and amusement machines licensed/ revenue collected | 346   | 8M                                 | 376 pool tables totaling 1,548,750                                     | 394 pool tables totaling KSh. 1,640,750.00                           | Target surpassed   |
| Improved adherence to gaming rules and regulations                              | No. of mobile pool table inspection/ licensing trips conducted        | 58  | 150 trips                          | 30   | 10   | Target not achieved since businesses were closed due to the COVID 19 pandemic. |
| Reduced cases of illegal gambling   | No. funfair licenses issued   | 64<br>funfair permits totaling KSh. 416,000 | 2.5M                               | 70 funfair permits<br>Totaling 455,000                                 | 60 funfair permits totaling KSh. 390,000                             | Target not reached due to COVID 19.  |
| Reduced cases of illegal gambling   | No. of spot checks conducted  | 18  |                                    | 10   | 5  | Less spot checks conducted due to closure of Betting businesses in March.      |

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

In selecting the appropriate types of policy intervention, governments must take into account local socioeconomic, political and cultural contexts as well as the specific problems or action areas in and through which social change is desired. Governments may wish to combine different types of intervention in order to address social challenges effectively. Practical experience shows that various types of government interventions can comfortably coexist, and can in fact be complementary. Awareness-raising instruments represent an important tool for governments in disseminating the idea of CR and providing incentives for business to adopt it. Raising awareness is an important first step leading to public sector engagement in CR. Soft law interventions to promote CR are non-regulatory interventions. Examples of soft law policies include, regulations or sanctions which regulate and enforce business activities.

The economic downturn affecting many countries in recent years has led to governments and societies at large to push for improvements in corporate transparency and accountability. In order to rebuild trust and confidence in business, new corporate governance structures are needed that are rooted in ethical guidelines, include practices aimed at establishing fair relationships that effectively combat bribery and corruption

Ensuring the basis for an effective corporate governance framework which should promote transparent and fair management, and the efficient allocation of resources, consistent with the rule of law and support effective supervision and enforcement of law. – Kenya Constitution 2010, CGA 2012, PFMA, PPOA, – Policies, Rules and Regulations, Manuals

The rights and equitable treatment of Public and key ownership functions – Protect and facilitate the exercise of public rights and ensure the equitable treatment of all Public, including the less privileged. MCAs are agents of Public – Disclosure and proper approval and proper conduct of related party transactions ensure proper management of conflict of interest.

The role of public in corporate governance is that they should recognize the rights established by law or through mutual agreements and encourage active co-operation between counties in creating wealth, jobs, and the sustainability of financially sound enterprises. Disclosure and transparency aims to ensure that timely and accurate disclosure is made on all material matters regarding the county, including the financial situation, performance, ownership, and governance of the county. Financial Reports, Progress Updates of development, Major Tender Awards for public goods, Projects Plans, Schedule of Charges, National Government, County Funds Allocations, and staff welfare. The responsibilities of the County Assembly seeks to ensure the strategic guidance of the county, the effective monitoring of management by the County Assembly, and the accountability to the county and the residents. Record of Deliberations, Attendance, and Bills passed on financial matters, Hansard, Extracts of Resolutions signed and sealed. The interest in good Corporate Governance by Governments, enhancement of the engine of growth, increased tax revenues, jobs for many etc. Financial Management, System of planning, allocating, controlling administering and reporting financial resources of an entity over a period of time using appropriate human resource, technology and expertise. – The objective is to create desired impact, create wealth, growth and for posterity for the benefit of shareholders –



The key drivers to operate effective and efficient financial management systems in all entities are the professional accountants.

### **Why Accountability –**

#### **County Government Stewards of Public Resource.**

Stewardship involves

- Ensuring ethical behavior;
  - Conscious managing of risks;
  - Clear lines of accountability;
  - Stewardship of resources; and,
  - Reporting and evaluation of results against stated objectives
- **CONCLUSION** – Accountability, Integrity, Stewardship, Fairness, Equity, Justice are attributes of deliberate choice – The attributes do not exist on their own but are given life by we human beings – How we apply them determine the quality of life we desire for ourselves and our generations to come

**UASIN GISHU COUNTY EXECUTIVE  
Reports and Financial Statements  
For the year ended June 30, 2020**

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**5. 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, 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 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, 2020, 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 on

2021  
**COUNTY GOVERNMENT OF  
UASIN GISHU**  
**30 MAR 2021**  
Sign.....  
**CECM - FINANCE & E. PLANNING**

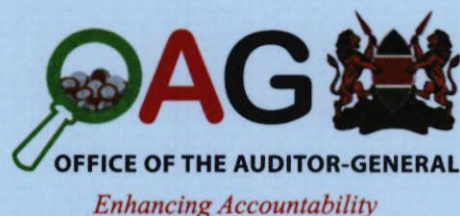
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**County Executive Committee Member – Finance and Economic Planning**



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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Uasin Gishu set out on pages 1 to 55, which comprise the statement of assets and liabilities as at 30 June, 2020, 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, except for the effect 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 County Executive of Uasin Gishu 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 Public Finance Management Act, 2012 and the County Governments Act, 2012.

#### Basis for Qualified Opinion

##### 1.0 Inaccuracies in County Own Generated Revenue

The statement of receipts and payments for the year ended 30 June, 2020 reflects County own-generated receipts amount of Kshs.779,331,350 received from forty-one (41) revenue streams. Revenues collected by the County Executive are banked in seven (7) commercial banks and Mpesa pay bill account. However, review of bank transfers from the commercial banks and the Mpesa pay bill account revealed that an amount of Kshs.782,578,939 was transferred from the commercial bank accounts into the County Revenue Fund bank account at the Central Bank of Kenya during the year ended 30 June, 2020 resulting in an unreconciled and unexplained difference of Kshs.3,247,588. Management attributed the difference to imprest refunds of Kshs.2,124,123 and opening balance of Kshs.1,123,456 for the 2018/2019 financial year that were erroneously classified as revenue in the IFMIS.



Consequently, the accuracy and completeness of the county own generated receipts of Kshs.779,331,350 for the year ended 30 June, 2020 could not be confirmed.

## **2.0 Assets Inherited from the Defunct Local Authorities**

The summary of fixed assets register and as disclosed under Annex 5 to the financial statements reflects cumulative assets with a value of Kshs.11,061,340,530 as at 30 June, 2020. As reported in the previous year, the balance excludes assets inherited from defunct local authorities. Management has explained that the above assets have been verified, validated and details forwarded to the Intergovernmental Relations Technical Committee (IGRTC) and Intergovernmental Budget and Economic Council (IBEC) for guidance and direction. This was contrary to the gazette notice No. CXXI-No.81 of 21 June, 2019 which provided that County Governments should record the assets inherited from the defunct Local Authorities on the as-is-where-is basis.

In the absence of information on the inherited assets, the accuracy and completeness of the summary of fixed assets register balance of Kshs.11,061,340,530 as at 30 June, 2020 could not be confirmed.

## **3.0 Acquisition of Assets**

The statement of receipts and payments and as disclosed in Note 17 to the financial statements reflects acquisition of assets expenditure of Kshs.1,965,535,399 for the year ended 30 June, 2020. The following anomalies were noted:

### **3.1 Lack of Motor Vehicle Ownership Documents**

The acquisition of assets expenditure of Kshs.1,965,535,399 for the year ended 30 June, 2020 included an amount of Kshs.45,265,900 in respect of purchase of vehicles and other transport equipment. However, the logbook for one of the motor vehicles procured at a cost of Kshs.4,500,000, was not provided for audit verification.

### **3.2 Lack of Ownership Documents Kimumu – Bahati Wholesale Market**

The acquisition of assets expenditure of Kshs.1,965,535,399 for the year ended 30 June, 2020 included an amount of Kshs.236,038,558 in respect of construction and civil works. The County Executive Management entered into a contract for the construction of the Kimumu Market at a contract sum Kshs.118,903,181. During the year under review, an amount of Kshs.56,366,231 was paid towards the project. Review of documents provided for audit revealed that the market was being constructed on land Parcel No. Sergoit/Kaiwoptai Block 11/782 for which the County Executive did not have ownership documents. Management explained that the process of obtaining title for the land was underway.

### **3.3 Inconsistencies in Ownership Documents**

The acquisition of assets expenditure of Kshs.1,965,535,399 for the year ended 30 June, 2020 included an amount of Kshs.45,265,900 in respect of purchase of vehicles and other transport equipment out of which an amount of Kshs.36,590,000 was incurred



in the procurement of a refuse compactor. However, the logbook presented for audit indicated the model type supplied as GYS22 whereas physical verification revealed the model type as GYL263.

Consequently, the accuracy, completeness and ownership of the expenditure on acquisition of assets expenditure of Kshs.1,965,535,399 could not be established. Also, the ownership of the assets procured could not be confirmed.

#### **4.0 County Assembly Budget**

During the year under review, the County Executive allocated the County Assembly a budget of Kshs.733,014,946. This exceeded the lower of seven per cent of the total revenues of the county government of Kshs.11,567,607,793 or twice the personnel emoluments of that County Assembly of Kshs.326,307,037, whichever is lower by Kshs.80,400,872. This is contrary to regulation 25(1)(f) of the Public Finance Management (County Government) Regulations, 2015.

Consequently, the validity of the release to the County Assembly could not be confirmed.

#### **5.0 Payment to County Assembly Members**

The statement of receipts and payments and as disclosed under Note 12 to the financial statements reflects use of goods and services expenditure of Kshs.1,625,906,051 out of which, an amount of Kshs.139,117,949 relates to domestic travel and subsistence. Included in the domestic travel and subsistence amount is Kshs.4,893,000 paid through imprest for facilitation of six (6) night outs for sixty two (62) members of the County Assembly. Management did not provide explanation on why the County Executive incurred expenditure on behalf of the County Assembly which has its own budget.

In the circumstances, the validity of the expenditure of Kshs.4,893,000 to the Members of the County Assembly could not be confirmed.

#### **6.0 Inaccuracies in Payment to the Kenya Veterinary Vaccines Production Institute (KEVEVAPI)**

The statement of receipts and payments and as disclosed under Note 12 to the financial statements reflects use of goods and services expenditure of Kshs.1,625,906,051. Included in this amount is payment of Kshs.244,932,696 for specialized materials and services. The specialized materials and services expenditure include Kshs.24,111,975 paid to Kenya Veterinary Vaccines Production Institute (KEVEVAPI) for supply of vaccines. However, the County Government had only received vaccines worth Kshs.14,664,600 out of the total Kshs.24,111,975 paid resulting in an undelivered balance of Kshs.9,447,375. Confirmation with KEVEVAPI revealed an outstanding balance of Kshs.21,174,630, which had not been reconciled or explained.

In addition, the payment of Kshs.24,111,975 included an amount Kshs.2,999,955 whose contract document was not provided for audit.



Consequently, the accuracy and completeness of the payment of Kshs.24,111,975 paid to Kenya Veterinary Vaccines Production Institute (KEVEVAPI) for supply of vaccines could not be confirmed.

## **7.0 Unsupported Scholarships and Other Educational Benefits**

The statement of receipts and payments and as disclosed in Note 15 to the financial statements reflects other grants and transfers of Kshs.352,897,893. Included in this figure is an amount of Kshs.3,410,149 in respect of scholarships and other educational benefits. Although Management has explained that the scholarships and other educational benefits were awarded by the Grants and Donations Committee, no documentary evidence was provided to show how the beneficiaries were identified and how the funds were distributed.

## **8.0 Inaccuracies in Pending Bills**

Annexes 2, 3 and 4 to the financial statements reflects pending bills of Kshs.292,370,579 made up of trade creditors of Kshs.49,658,607, unremitted staff statutory deductions of Kshs.174,559,091 and other pending payables of Kshs.68,152,881. However, review of records provided for audit revealed that during 2013-2014 financial year, the Ministry of Health paid on behalf of the County Executive of Uasin Gishu salaries of Kshs.410,059,769 to health workers, which were to be recovered in the same financial year. The County Executive paid Kshs.188,495,202 to the Ministry of Health leaving a balance of Kshs.221,564,568 which has remained outstanding to date. The amount has not been disclosed as pending bills in the County's financial statements for the year ended 30 June, 2020.

Consequently, the accuracy and completeness of the pending bills as at 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 Executive 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 period under review.

## **Other Matter**

### **1.0 Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects a final expenditure budget amounting to Kshs.11,567,607,793 and actual expenditure of



Kshs.8,295,329,286, resulting in under-expenditure of Kshs.3,272,278,507 or 28% of the budget. The under-expenditure on development vote is Kshs.2,924,491,268 or 50% of the budgeted amount of Kshs.5,796,656,668.

Management attributed the significant under-expenditure on development vote to delay in disbursement of funds from The National Treasury, prolonged heavy rainfall experienced during the 2019/2020 financial year which led to delays in projects implementation and emergence of Covid-19 pandemic that led to strict health protocols which affected most ongoing project as contractors reduced the workforce.

## 2.0 Under Absorption of Donor Funds and Conditional Grants

The audit revealed under-absorption of donor funds and conditional grants during the year under review as highlighted below:

| Description  | Budget Estimate Kshs. | Amount Received Kshs. | Amount Utilized Kshs. | Percentage of Utilization |
|--|-----------------------|-----------------------|-----------------------|---------------------------|
| <b>Donor Funds</b>   |                       |                       |                       |                           |
| KDSP World Bank  | 30,000,000            | 30,000,000            | -                     | 0                         |
| DANIDA (UHIDSP) – Health                                       | 6,615,000             | 6,615,000             | -                     | 0                         |
| World Bank -THSUCP – Health                                    | 40,028,573            | 34,836,257            | 9,626,294             | 28%                       |
| World Bank Grants-KUSP - Urban                                 | 8,800,000             | 8,800,000             | -                     | 0                         |
| Kenya Climate Smart Agriculture Project (IDA - World Bank)     | 200,000,000           | 152,670,363           | 92,266,827            | 60%                       |
| World Bank Grants-KUSP - Urban                                 | 630,147,800           | 450,706,153           | -                     | 0                         |
| COVID-19 Grants  | 125,173,000           | 125,713,000           | -                     | 0                         |
| EU Grant (IDEAS)- Trade  | 50,223,504            | -                     | -                     | -                         |
| Kenya Climate Smart (IDA - World Bank) water                   | 80,000,000            | -                     | -                     | -                         |
| SIDA Agricultural Sector Development Support Programme - ASDSP | 16,331,289            | 16,026,074            | -                     | 0                         |
| <b>Conditional Grants</b>                                      |                       |                       |                       |                           |
| Rehabilitation of Village polytechnics                         | 57,588,298            | 57,588,298            | 49,266,250            | 86%                       |
| Road Maintenance Fuel Levy Fund                                | 179,681,250           | 179,681,250           | -                     | 0                         |
| <b>Grand Total</b>   | <b>1,471,363,473</b>  | <b>1,101,168,210</b>  | <b>189,691,186</b>    |                           |

Although Management explained that the low absorption was due to late receipt of the funds and slow procurement processes, the Management was unable to demonstrate how the problem could be solved. Under-utilization of grants implies non-delivery of planned Projects for the residents of Uasin Gishu County.

### 3.0 Delayed Exchequer Releases

During the year under review, the County Executive received late the equitable share of revenue for the 2019/2020 financial year totalling Kshs.1,290,572,214 from the National Treasury as shown below:

| Date Received | Reference Number | Amount Received<br>Kshs. |
|---------------|------------------|--------------------------|
| 04/06/2020    | FT20156HNSWC     | 20,813,065               |
| 04/06/2020    | FT20156N9BPY     | 28,794,149               |
| 04/06/2020    | FT20156KVHPM     | 664,650,000              |
| 24/06/2020    | FT20176X7M4J     | 569,700,000              |
| 30/06/2020    | FT20182DG5TY     | 6,615,000                |
|               |                  | <b>1,290,572,214</b>     |

Further, the County Executive received funds for 2019/2020 financial year amounting to Kshs.565,457,695 from several donors late in the year through The National Treasury as shown below:

| Date       | Reference Number | Programme | Amount Received<br>Kshs. |
|------------|------------------|-----------|--------------------------|
| 13/07/2020 | FT20170JPBTH     | KCSAP     | 75,951,542               |
| 13/07/2020 | FT20184R70M5     | KUSP      | 8,800,000                |
| 13/07/2020 | FT20184876R4     | KDSP      | 30,000,000               |
| 20/07/2020 | FT20184DMDRR     | KUSP      | 450,706,153              |
|            |                  |           | <b>565,457,695</b>       |

The statement of receipts and payments for the year ended 30 June, 2020 reflects road fuel levy funds receipts of Kshs.179,681,250 which includes Kshs.44,920,313 received on 02 February, 2020 by the County from The National Treasury. The latter had been delayed by approximately seven months.

As previously reported, the delayed receipt of the exchequer releases in turn delayed implementation of the County Executive's projects and activities for the year under review. As a result, the residents of Uasin Gishu County may not have received all the services planned for their use during the year.

### 4.0 Unutilised COVID-19 Funds

The statement of receipts and payments and as disclosed in Note 3 to the financial statements for the year ended 30 June, 2020 reflects transfers from other Government entities of Kshs.125,713,000 in respect of Covid-19 pandemic emergency response which were received in May, 2020. The funds were not used during the year under review as Management had to prepare the supplementary budget to enable the procurement process to begin.



## **5.0 Pending Cases Against the County**

Examination of records provided for audit revealed that eight hundred and eighty-six (886) cases were pending against the County Government as at the time of audit. The management has explained that a number of measures have been instituted to deal with the spiraling court cases including handling the matters in house, operationalizing the office of the County Attorney, out of court settlements and establishment of an independent fund to deal with the cases.

Pending unresolved cases may have a significant financial impact on the County Government and can adversely affect future cash flows of the county.

## **6.0 Unresolved Prior Year Matters**

In the audit report of the previous year, several matters were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for failure to resolve the issues. Further, Management has indicated that the matters have remained unresolved as the Senate has not met to deliberate on the same.

### **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 effect of 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 Non-Compliance with Law on Ethnic Composition**

Audit review of personnel records indicated that as at 30 June, 2020, the County Government had a total of three thousand, three hundred and fifty-eight (3,358) employees out of whom two thousand, five hundred and eighty-nine (2,589) or approximately 79% were from the dominant community. This was contrary to the provisions of Section 65(1)(e) of the County Governments Act, 2012 which requires the County Public Service Board to ensure that at least thirty percent (30%) of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community in the County.

Consequently, Management was in breach of law on national cohesion.



## **2.0 Acquisition Assets**

### **2.1 Construction of Milk Coolers**

The National Government through the Ministry of Agriculture, Livestock and Fisheries undertook to supply milk coolers to all counties through registered farmers' cooperative societies while the County Governments were to undertake construction of milk cooling plants. The County Executive awarded thirteen (13) contracts for the construction of milk cooling plants at a total contract sum of Kshs.228,586,162 between 10 May, 2016 and 17 June, 2016 for construction of forty-six (46) milk cooling plants to be completed within a period of 6 months. During the year under review, Management made payments of Kshs.43,599,995 for construction of various milk cooling plants thus raising the total payments to Kshs.244,198,477 since inception.

However, audit review of contracts, payment records, project inspection reports and physical verification of the Projects revealed the following anomalies:

- i. The construction of ten (10) milk cooling plants with a contract sum of Kshs.44,861,923 and payments to the contractors amounting to Kshs.34,585,910 as at 30 June, 2020 were incomplete at the time of verification.
- ii. The construction of six (6) milk coolers with a contract sum of Kshs.30,810,992 and payments made of Kshs.23,200,961 had stalled and contracts terminated, but had not been re advertised.
- iii. Construction of most of the plants had been completed and coolers installed but were not operational as no electricity had been connected. Others were complete but coolers had not been delivered and installed hence the buildings were lying idle. Further, some milk cooling plants had been marked complete yet works, electricity connection, water at the various sites had not been done.

Consequently, value for money of the expenditure amounting to Kshs.244,198,477 incurred as of 30 June, 2020 has not been realised despite the project overshooting the contract amount.

### **2.2 Construction of Fish Hatchery at University of Eldoret**

The County Executive entered into a contract for the construction of a fish hatchery at the University of Eldoret during the financial year 2015/2016. The contract start date was 6 August, 2015 and was to be completed on 30 August, 2017. During the year under review, the County Executive incurred expenditure of Kshs.2,071,099 for the construction of fish hatchery. However, the Bills of Quantity (BQ) were not provided for audit review. Further, the payment was not supported by certificate of completion.

Consequently, it is not possible to confirm that the payment of Kshs.2,071,099 was lawful and that commensurate value for money was obtained on the project.



### **3.0 Public Participation and Consultation**

The County Government had not established a County Budget and Economic Forum (CBEF) and developed laws and regulations on effective citizen participation in development planning and performance management. This was contrary to the requirements under Section 137 of the Public Finance Management Act, 2012 and Section 115(2) of the County Governments Act, 2012.

Consequently, Management was in breach of law.

### **4.0 Failure to Submit Financial Statements of Municipality of Eldoret**

Available records indicate that Municipal Charter was granted to the Municipality of Eldoret on 17 December, 2018 as per Gazette Notice No.460, Vol. CXXI- No.9 dated 18 January, 2019 and functions transferred to the Municipality with effect from 1 June, 2019 as per Kenya Gazette Notice No.4724, Vol. CXXI – No.68 of 31 May, 2019. Records further show that the Eldoret Municipality Board members were appointed on 26 June, 2019. However, the Board did not submit financial statements of Municipality of Eldoret for the year ended 30 June, 2020 to the Auditor-General as required under Section 46 of the Urban Areas and Cities Act, 2011.

Consequently, Management was in breach of law.

### **5.0 Long Outstanding Imprests**

The statement of financial position reflects accounts receivables – outstanding imprests of Kshs.3,343,895 as disclosed under Note 22 to the financial statements. No explanation was provided for failure to surrender or account for the imprests within seven days after returning to duty station, contrary to Regulation 93(5) of the Public Finance Management (County Government) Regulations, 2015. Further, the outstanding imprests of Kshs.3,343,895 included an amount of Kshs.2,498,775 issued to an officer in September, 2018. The management explained that the officer was interdicted from the services of Uasin Gishu County on a disciplinary case that has not been determined yet.

Consequently, Management was in breach of 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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my



report, 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**

### **1.0 Weak Controls over Revenue Collection**

As reported previously, examination of revenue records indicated that arrears on land rates, housing estates and sanitary facilities amounted to Kshs.2,348,999,558 as at 30 June, 2020. The Management explained that the land rate arrears have accumulated due to disputes within families on succession, plots that had not been hived off for the original parcels in the system and land owners anticipating waivers. However, the Management did not provided evidence of actions taken to collect the outstanding receipts and prevent recurrence in future.

### **2.0 Lack of an Approved Staff Establishment**

The County Executive did not have an approved staff establishment and organizational structure for each department detailing hierarchy for authority and responsibilities. This is contrary to Section 5(2)(f) of the County Governments Act, 2012 and Article 235 of the Constitution of Kenya, 2010. It was therefore not possible to establish the span of control and responsibilities for staff.

### **3.0 Lack of Risk Management Policy and Strategy**

The County Executive Management had not put in place risk management policy, strategies and risk register to mitigate against risk. It was, therefore, not clear how the Management manages risk exposures. This is in contravention of Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism; and the County Government entity develops a system of risk management and internal control that builds robust business operations.

### **4.0 Lack of Data Integrity in the Integrated Payroll and Personnel Database (IPPD)**

Review of the monthly payroll data, bank remittance data and master data for the year ended 30 June, 2020 revealed the following:

- i. The monthly bank remittance/net pay data and monthly payroll data had duplicate account numbers.
- ii. The bank account numbers in the master payroll did not match with the payroll numbers of some employees.
- iii. The bank account numbers in monthly payroll data and bank remittance were different from those in the master payroll/registers.

Consequently, the integrity of the information process through the payroll system could not be confirmed.



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 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 Management is aware of the intention to dissolve the County Executive or 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 County Executive's financial reporting process, reviewing the effectiveness of how the Management 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**

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 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 Uasin Gishu County Executive 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 applicable 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 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 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.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**02 December, 2021**

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

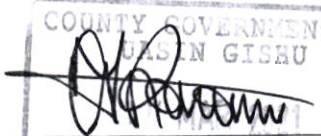
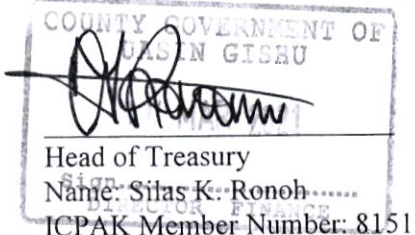
**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2020**

|  |       | 2019-2020            | 2018-2019            |
|--|-------|----------------------|----------------------|
|  | Notes | KShs                 | KShs                 |
| <b>RECEIPTS</b>  |       |                      |                      |
| Exchequer releases                                       | 1     | 6,581,393,959        | 6,868,160,180        |
| Proceeds from Domestic and Foreign Grants                | 2     | -                    | 48,775,296           |
| Transfers from Other Government Entities                 | 3     | 125,713,000          | -                    |
| Proceeds from Domestic Borrowings                        | 4     | -                    | -                    |
| Proceeds from Foreign Borrowings                         | 5     | -                    | -                    |
| Proceeds from Sale of Assets                             | 6     | -                    | 13,621,400           |
| Reimbursements and Refunds                               | 7     | -                    | -                    |
| Road Fuel Levy funds                                     | 8     | 179,681,250          | 156,252,849          |
| County Own Generated Receipts                            | 9     | 779,331,350          | 905,013,969          |
| Returned CRF issues                                      | 10    | 3,238,261            | 389,942              |
| <b>TOTAL RECEIPTS</b>                                    |       | <b>7,669,357,820</b> | <b>7,992,213,636</b> |
| <b>PAYMENTS</b>  |       |                      |                      |
| Compensation of Employees                                | 11    | 3,140,431,269        | 3,027,702,703        |
| Use of goods and services                                | 12    | 1,625,906,051        | 1,161,172,858        |
| Subsidies  | 13    | -                    | 0                    |
| Transfers to Other Government Units                      | 14    | 1,210,313,754        | 903,979,866          |
| Other grants and transfers                               | 15    | 352,897,893          | 77,430,178           |
| Social Security Benefits                                 | 16    | -                    | -                    |
| Acquisition of Assets                                    | 17    | 1,965,535,399        | 1,719,585,605        |
| Finance Costs, including Loan Interest                   | 18    | 244,920              | 582,401              |
| Repayment of principal on Domestic and Foreign borrowing | 19    | -                    | -                    |
| Other Payments   | 20    | -                    | 10,614,620           |
| <b>TOTAL PAYMENTS</b>                                    |       | <b>8,295,329,286</b> | <b>6,901,068,231</b> |
| <b>SURPLUS/DEFICIT</b>                                   |       | <b>(625,971,466)</b> | <b>1,091,145,405</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. County financial statements were approved on \_\_\_\_\_ 2021 and signed by:

  
 Chief Officer  
 Name: Peter K Chesor  


  
 Head of Treasury  
 Name: Silas K. Ronoh  
 ICPAK Member Number: 8151  




**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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

|   |       | 2019-2020                   | 2018-2019                   |
|---|-------|-----------------------------|-----------------------------|
|   | Notes | KShs                        | KShs                        |
| <b>FINANCIAL ASSETS</b>                     |       |                             |                             |
| <b>Cash and Cash Equivalents</b>            |       |                             |                             |
| Bank Balances                               | 21A   | 2,081,158,462               | 2,642,251,763               |
| Cash Balances                               | 21B   | -                           | 1,287,419                   |
| <b>Total Cash and cash equivalent</b>       |       | <b><u>2,081,158,462</u></b> | <b><u>2,643,539,182</u></b> |
| Accounts receivables – Outstanding Imprests | 22    | 3,343,895                   | 3,590,645                   |
| <b>TOTAL FINANCIAL ASSETS</b>               |       | <b>2,084,502,357</b>        | <b>2,647,129,827</b>        |
| <b>FINANCIAL LIABILITIES</b>                |       |                             |                             |
| Accounts Payables – Deposits and retentions | 23    | (133,443,364)               | (69,764,619)                |
| <b>NET FINANCIAL ASSETS</b>                 |       | <b>1,951,058,993</b>        | <b>2,577,365,208</b>        |
| <b>REPRESENTED BY</b>                       |       |                             |                             |
| Fund balance b/fwd                          | 24    | 2,577,365,208               | 1,368,383,769               |
| Prior year adjustments                      | 25    | (334,750)                   | 117,836,034                 |
| Surplus/Deficit for the year                |       | (625,971,466)               | 1,091,145,405               |
| <b>NET FINANCIAL POSITION</b>               |       | <b>1,951,058,993</b>        | <b>2,577,365,208</b>        |

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 30 MAR 2021 and signed by:

Chief Officer  
 Name: Peter K Chesos



COUNTY GOVERNMENT OF  
 UASIN GISHU  
 30 MAR 2021  
 Head of Treasury  
 Name: Silas K. Ronoh  
 ICPAK Member Number: 8151

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2020**

|   |              | <b>2019-2020</b>       | <b>2018-2019</b>       |
|---|--------------|------------------------|------------------------|
|   | <b>Notes</b> | <b>KShs</b>            | <b>KShs</b>            |
| <b>Receipts from operating income</b>                             |              |                        |                        |
| Exchequer Releases  | 1            | 6,581,393,959          | 6,868,160,180          |
| Proceeds from Domestic and Foreign Grants                         | 2            | -                      | 48,775,296             |
| Transfers from Other Government Entities                          | 3            | 125,713,000            | -                      |
| Reimbursements and Refunds  | 7            | -                      | -                      |
| Road fuel Levy  | 8            | 179,681,250            | 156,252,849            |
| County Own Generated Receipts                                     | 9            | 779,331,351            | 905,013,969            |
| Returned CRF issues   | 10           | 3,238,261              | 389,942                |
| <b>Payments for operating expenses</b>                            |              |                        |                        |
| Compensation of Employees   | 11           | (3,140,431,269)        | (3,027,702,703)        |
| Use of goods and services   | 12           | (1,625,906,051)        | (1,161,172,858)        |
| Subsidies   | 13           | 0                      | 0                      |
| Transfers to Other Government Units                               | 14           | (1,210,313,754)        | (903,979,866)          |
| Other grants and transfers  | 15           | (352,897,893)          | (77,430,178)           |
| Social Security Benefits  | 16           | -                      | -                      |
| Finance Costs, including Loan Interest                            | 18           | (244,920)              | (582,401)              |
| Other Payments  | 20           | -                      | (10,614,620)           |
| <b>Adjusted for:</b>  |              |                        |                        |
| Decrease/(Increase) in Accounts receivable:(outstanding imprest)  | 26           | -                      | -                      |
| Increase/(Decrease) in Accounts Payable: (deposits and retention) | 27           | -                      | -                      |
| Other Adjustments   | 28           | -                      | -                      |
| <b>Net cash flow from operating activities</b>                    |              | <b>1,339,563,934</b>   | <b>2,797,109,610</b>   |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                         |              |                        |                        |
| Proceeds from Sale of Assets                                      | 6            | -                      | 13,621,400             |
| Acquisition of Assets   | 17           | (1,965,535,399)        | (1,719,585,605)        |
| <b>Net cash flows from Investing Activities</b>                   |              | <b>(1,965,535,399)</b> | <b>(1,705,964,205)</b> |
| <b>CASHFLOW FROM BORROWING ACTIVITIES</b>                         |              |                        |                        |
| Proceeds from Domestic Borrowings                                 | 4            | -                      | 0                      |
| Proceeds from Foreign Borrowings                                  | 5            | -                      | 0                      |
| Repayment of principal on Domestic and Foreign borrowing          | 19           | -                      | 0                      |
| <b>Net cash flow from financing activities</b>                    |              | <b>-</b>               | <b>0</b>               |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>                  |              | <b>(625,971,465)</b>   | <b>1,091,145,405</b>   |
| <b>Cash and cash equivalents at BEGINNING of the year</b>         | 21           | <b>2,577,365,208</b>   | <b>1,368,383,769</b>   |
| <b>Prior year Adjustment</b>                                      |              | <b>(334,750)</b>       | <b>117,836,034</b>     |
| <b>Cash and cash equivalents at END of the year</b>               | 24           | <b>1,951,058,993</b>   | <b>2,577,365,208</b>   |

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 30 MAR 2021 and signed by:

Chief Officer  
 Name: Peter K. Chesos



COUNTY GOVERNMENT  
 UASIN GISHU  
 Head of Treasury  
 Name: Silas K. Ronoh  
 ICPAK Member Number: 8151



Consolidated Reports and Financial Statements  
For the year ended June 30, 2020

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item                                     | Original Budget       |   | Adjustments       |   | Final Budget          |       | Actual on Comparable Basis |   | Budget utilization difference |       | % of Utilization |         |
|--|-----------------------|---|-------------------|---|-----------------------|-------|----------------------------|---|-------------------------------|-------|------------------|---------|
|  | Kshs                  | a | Kshs              | b | Kshs                  | c=a+b | Kshs                       | d | Kshs                          | e=c-d | Kshs             | f=d/c % |
| <b>RECEIPTS</b>  |                       |   |                   |   |                       |       |                            |   |                               |       |                  |         |
| Equitable Share (Exchequer releases)                     | 7,422,168,688         |   | 74,340,535        |   | 7,496,509,223         |       | 6,581,393,959              |   | 915,115,264                   |       | 88%              |         |
| Transfers from National Government Entities              |                       |   |                   |   |                       |       |                            |   |                               |       |                  |         |
| Proceeds from Foreign Grants/Development Partners        | -                     |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Proceeds from Domestic Borrowings                        | -                     |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Proceeds from Foreign Borrowings                         | -                     |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Proceeds from Sale of Assets                             | -                     |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Conditional Additional Allocations to County Governments | -                     |   | 125,173,000       |   | 125,173,000           |       | 125,713,000                |   | (540,000)                     |       | 100%             |         |
| Compensation for use fees                                |                       |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Rehabilitation of Village polytechnic                    |                       |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Conditional Allocation to Level 5 Hospitals              |                       |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Fuel Levy Allocation                                     | 179,681,250           |   | -                 |   | 179,681,250           |       | 179,681,250                |   | -                             |       | 100%             |         |
| County Own Generated Revenues                            | 900,000,000           |   | -                 |   | 900,000,000           |       | 779,331,351                |   | 120,668,649                   |       | 87%              |         |
| KDSP Grants  | 102,342,916           |   | (102,342,916)     |   | -                     |       | -                          |   | -                             |       | -                |         |
| Return to CRF Issues                                     | 2,866,244,320         |   | -                 |   | 2,866,244,320         |       | 3,238,261                  |   | 2,863,006,059                 |       |                  |         |
| <b>TOTAL</b>   | <b>11,470,437,174</b> |   | <b>97,170,619</b> |   | <b>11,567,607,793</b> |       | <b>7,669,357,821</b>       |   | <b>3,898,249,972</b>          |       | <b>66%</b>       |         |
| <b>PAYMENTS</b>  |                       |   |                   |   |                       |       |                            |   |                               |       |                  |         |
| Compensation of Employees                                | 2,935,886,995         |   | 205,158,628       |   | 3,141,045,623         |       | 3,140,431,269              |   | 614,354                       |       | 100%             |         |
| Use of goods and services                                | 1,992,845,158         |   | 67,662,995        |   | 2,060,508,153         |       | 1,625,906,051              |   | 434,602,102                   |       | 79%              |         |
| Interest payments  |                       |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Subsidies  |                       |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Transfers to Other Government Entities                   | 1,197,295,454         |   | 255,899,609       |   | 1,453,195,063         |       | 1,210,313,754              |   | 242,881,309                   |       | 83%              |         |
| Other grants and transfers                               | 159,046,406           |   | 22,455,607        |   | 181,502,013           |       | 352,897,893                |   | (171,395,880)                 |       | 194%             |         |
| Social Security Benefits                                 |                       |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Acquisition of Assets(non-financial assets)              | 5,133,831,739         |   | (568,990,484)     |   | 4,564,841,255         |       | 1,965,535,399              |   | 2,599,305,856                 |       | 43%              |         |
| Finance Costs  | 10,001,000            |   | 53,741,337        |   | 63,742,337            |       | 244,920                    |   | 63,497,417                    |       | 0%               |         |
| Financial Assets   |                       |   | -                 |   | -                     |       | -                          |   | -                             |       | -                |         |
| Other Payments   | 41,530,422            |   | 61,242,927        |   | 102,773,349           |       | -                          |   | 102,773,349                   |       | 0%               |         |
| <b>TOTAL</b>   | <b>11,470,437,174</b> |   | <b>97,170,619</b> |   | <b>11,567,607,793</b> |       | <b>8,295,329,286</b>       |   | <b>3,272,278,507</b>          |       | <b>72%</b>       |         |
| <b>SURPLUS/DEFICIT</b>                                   |                       |   |                   |   |                       |       | <b>(625,971,465)</b>       |   | <b>625,971,465</b>            |       |                  |         |

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

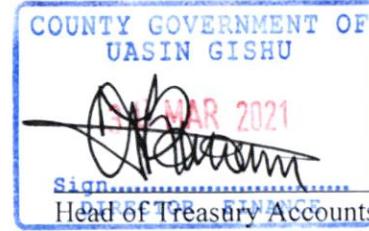
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- a) Non adherence to Cash disbursement schedule by the national treasury hence non-consistent transfers
- b) Covid-19 challenge in the 3<sup>rd</sup> and 4<sup>th</sup> quarter which restricted movement of staff hence delay implementation of some projects

The entity financial statements were approved on \_\_\_\_\_ 2020 and signed by:



Chief Officer  
Name: Peter K. Chesos



Head of Treasury Accounts  
Name: Silas K. Ronoh  
ICPAK Member Number.8151



Reports and Financial Statements  
For the year ended June 30, 2020

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Receipt/Expense Item                                     | Original Budget      |                    | Adjustments          |                      | Final Budget         |                 | Actual on Comparable Basis |  | Budget utilization difference |  | % of Utilization |  |
|--|----------------------|--------------------|----------------------|----------------------|----------------------|-----------------|----------------------------|--|-------------------------------|--|------------------|--|
|  | Kshs<br>a            | Kshs<br>b          | Kshs<br>c=a+b        | Kshs<br>d            | Kshs<br>e=c-d        | Kshs<br>f=d/c % |                            |  |                               |  |                  |  |
| <b>RECEIPTS</b>  |                      |                    |                      |                      |                      |                 |                            |  |                               |  |                  |  |
| Equitable Share (Exchequer releases)                     | 4,028,709,995        | 130,000,000        | 4,158,709,995        | 4,158,709,995        | -                    | 100%            |                            |  |                               |  |                  |  |
| Transfers from National Government Entities              | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Proceeds from Foreign Grants/Development Partners        | 288,634,202          | (44,778,473)       | 243,855,729          | 118,783,071          | 125,072,658          | 49%             |                            |  |                               |  |                  |  |
| Proceeds from Domestic Borrowings                        | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Proceeds from Foreign Borrowings                         | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Proceeds from Sale of Assets                             | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Conditional Additional Allocations to County Governments | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Compensation for use fees                                | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Rehabilitation of Village polytechnic                    | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Conditional Allocation to Level 5 Hospitals              | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Fuel Levy Allocation                                     | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| County Own Generated Revenues                            | 900,000,000          | -                  | 900,000,000          | 779,331,351          | 120,668,649          | 87%             |                            |  |                               |  |                  |  |
| KDSP Grants  | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Unspent Funds  | -                    | 468,385,401        | 468,385,401          | 468,385,401          | -                    | 100%            |                            |  |                               |  |                  |  |
| <b>TOTAL</b>   | <b>5,217,344,197</b> | <b>553,606,928</b> | <b>5,770,951,125</b> | <b>5,525,209,818</b> | <b>245,741,307</b>   | <b>96%</b>      |                            |  |                               |  |                  |  |
| <b>PAYMENTS</b>  |                      |                    |                      |                      |                      |                 |                            |  |                               |  |                  |  |
| Compensation of Employees                                | 2,935,886,995        | 205,158,628        | 3,141,045,623        | 3,140,431,269        | 614,354              | 100%            |                            |  |                               |  |                  |  |
| Use of goods and services                                | 1,141,645,729        | 173,694,627        | 1,315,340,356        | 1,139,781,354        | 175,559,002          | 87%             |                            |  |                               |  |                  |  |
| Interest payments  | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Subsidies  | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Transfers to Other Government Entities                   | 903,496,804          | 86,362,415         | 989,859,219          | 981,794,528          | 8,064,691            | 99%             |                            |  |                               |  |                  |  |
| Other grants and transfers                               | 158,300,000          | 23,202,013         | 181,502,013          | 127,005,402          | 54,496,611           | 70%             |                            |  |                               |  |                  |  |
| Social Security Benefits                                 | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Acquisition of Assets(non-financial assets)              | 71,925,069           | 5,447,908          | 77,372,977           | 34,510,074           | 42,862,903           | 45%             |                            |  |                               |  |                  |  |
| Finance Costs  | -                    | 53,741,337         | 53,741,337           | 244,920              | 53,496,417           | 0%              |                            |  |                               |  |                  |  |
| Financial Assets   | -                    | -                  | -                    | -                    | -                    | -               |                            |  |                               |  |                  |  |
| Other Payments   | 6,089,600            | 6,000,000          | 12,089,600           | -                    | 12,089,600           | 0%              |                            |  |                               |  |                  |  |
| <b>TOTAL</b>   | <b>5,217,344,197</b> | <b>553,606,928</b> | <b>5,770,951,125</b> | <b>5,423,767,547</b> | <b>347,183,578</b>   | <b>94%</b>      |                            |  |                               |  |                  |  |
| <b>SURPLUS/DEFICIT</b>                                   |                      |                    |                      | <b>101,442,271</b>   | <b>(101,442,271)</b> |                 |                            |  |                               |  |                  |  |

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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- a) Non adherence to ash disbursement schedule by the national treasury hence non consistent transfers
- b) Covid-19 challenge in the 3<sup>rd</sup> and 4<sup>th</sup> quarter which restricted movement of staff hence delay implementation of some project

The entity financial statements were approved on \_\_\_\_\_ 2020 and signed by:



Chief Officer  
Name: Peter K. Chesos



Head of Treasury Accounts  
Name: Silas K. Ronoh  
ICPAK Member Number: 8151



Reports and Financial Statements  
For the year ended June 30, 2020

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

| Receipt/Expense Item                                     | Original Budget      |   | Adjustments          |   | Final Budget         |       | Actual on Comparable Basis |   | Budget utilization difference |       | % of Utilization |            |
|--|----------------------|---|----------------------|---|----------------------|-------|----------------------------|---|-------------------------------|-------|------------------|------------|
|  | Kshs                 | a | Kshs                 | b | Kshs                 | e=a+b | Kshs                       | d | Kshs                          | e=c-d | Kshs             | f-d/c %    |
| <b>RECEIPTS</b>  |                      |   |                      |   |                      |       |                            |   |                               |       |                  |            |
| Equitable Share (Exchequer releases)                     | 2,171,290,005        |   | -                    |   | 2,171,290,005        |       | 1,626,910,005              |   | 544,380,000                   |       |                  | 75%        |
| Transfers from National Government Entities              | 830,946,188          |   | (16,104,496)         |   | 814,841,692          |       | 619,402,591                |   | 195,439,102                   |       |                  | 76%        |
| Proceeds from Foreign Grants/Development Partners        | 45,000,000           |   | 5,223,504            |   | 50,223,504           |       | -                          |   | 50,223,504                    |       |                  | 0%         |
| Proceeds from Domestic Borrowings                        | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Proceeds from Foreign Borrowings                         | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Proceeds from Sale of Assets                             | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Conditional Additional Allocations to County Governments | -                    |   | 125,173,000          |   | 125,173,000          |       | 125,713,000                |   | (540,000)                     |       |                  | 100%       |
| Compensation for use fees                                | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Rehabilitation of Village polytechnic                    | 57,588,298           |   | -                    |   | 57,588,298           |       | 57,588,298                 |   | -                             |       |                  | 100%       |
| Conditional Allocation to Level 5 Hospitals              | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Fuel Levy Allocation                                     | 179,681,250          |   | -                    |   | 179,681,250          |       | 179,681,250                |   | -                             |       |                  |            |
| County Own Generated Revenues                            | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| KDSP Grants  | 102,342,916          |   | (102,342,916)        |   | -                    |       | -                          |   | -                             |       |                  |            |
| Unspent Funds  | 2,866,244,320        |   | (468,385,401)        |   | 2,397,858,919        |       | 2,397,858,919              |   | -                             |       |                  | 100%       |
| <b>TOTAL</b>   | <b>6,253,092,977</b> |   | <b>(456,436,309)</b> |   | <b>5,796,656,668</b> |       | <b>5,007,154,063</b>       |   | <b>789,502,606</b>            |       |                  | <b>86%</b> |
| <b>PAYMENTS</b>  |                      |   |                      |   |                      |       |                            |   |                               |       |                  |            |
| Compensation of Employees                                | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Use of goods and services                                | 851,199,429          |   | (106,031,632)        |   | 745,167,797          |       | 486,728,584                |   | 258,439,213                   |       |                  | 65%        |
| Interest payments  | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Subsidies  | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Transfers to Other Government Entities                   | 293,798,650          |   | 169,537,194          |   | 463,335,844          |       | 228,519,000                |   | 234,816,844                   |       |                  | 49%        |
| Other grants and transfers                               | 746,406              |   | (746,406)            |   | -                    |       | 225,892,491                |   | (225,892,491)                 |       |                  |            |
| Social Security Benefits                                 | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Acquisition of Assets(non-financial assets)              | 5,061,906,670        |   | (574,438,392)        |   | 4,487,468,278        |       | 1,931,025,325              |   | 2,556,442,953                 |       |                  | 43%        |
| Finance Costs  | 10,001,000           |   | -                    |   | 10,001,000           |       | -                          |   | 10,001,000                    |       |                  | 0%         |
| Financial Assets   | -                    |   | -                    |   | -                    |       | -                          |   | -                             |       |                  |            |
| Other Payments   | 35,440,822           |   | 55,242,927           |   | 90,683,749           |       | -                          |   | 90,683,749                    |       |                  | 0%         |
| <b>TOTAL</b>   | <b>6,253,092,977</b> |   | <b>(456,436,309)</b> |   | <b>5,796,656,668</b> |       | <b>2,872,165,400</b>       |   | <b>2,924,491,268</b>          |       |                  | <b>50%</b> |
|  |                      |   |                      |   |                      |       | <b>2,134,988,663</b>       |   | <b>(2,134,988,663)</b>        |       |                  |            |

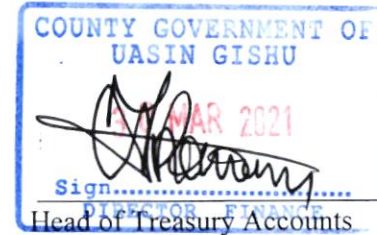
**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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- a) Non adherence to ash disbursement schedule by the national treasury hence non consistent transfers
- b) Covid-19 challenge in the 3<sup>rd</sup> and 4<sup>th</sup> quarter which restricted movement of staff hence delay implementation of some projects

The entire financial statements were approved on \_\_\_\_\_ 2020 and signed by:

Chief Officer  
Name: Peter Chesos



Name: Silas K. Ronoh  
ICPAK Member Number: 8151



Budget Execution by Program and Sub-Programs - County Executives : DEVELOPMENT

Uasin Gishu County Ledger

Entity: 4310-Uasin Gishu County

Period: JUL-19 To JUN-20

| Program   | Sub Program | Description  | Original Budget | Adjustments | Final Budget | Actual      | Budget utilization difference |
|-----------|-------------|--|-----------------|-------------|--------------|-------------|-------------------------------|
| 101004310 |             | LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT                    | 194,335,365     | -4,190,827  | 190,144,538  | 130,256,329 | 59,888,209                    |
|           | 101014310   | Livestock Disease Control  | 121,056,502     | 1,341,344   | 122,397,846  | 74,902,396  | 47,495,450                    |
|           | 101024310   | Veterinary Public Health services                                | 1,485,488       | -1,485,488  | 0            | 0           | 0                             |
|           | 101034310   | Breeding services  | 6,903,375       | -3,005,915  | 3,897,460    | 3,297,460   | 600,000                       |
|           | 101044310   | Emerging livestock production                                    | 54,890,000      | 2,144,930   | 57,034,930   | 48,942,672  | 8,092,258                     |
|           | 101054310   | Livestock Production services                                    | 5,346,000       | -3,012,750  | 2,333,250    | 2,333,250   | 0                             |
|           | 101064310   | Livestock Products Value Addition and Marketing                  | 4,654,000       | -172,948    | 4,481,052    | 780,552     | 3,700,500                     |
| 102004310 |             | CROP DEVELOPMENT AND MANAGEMENT                                  | 343,638,824     | -34,669,148 | 308,969,676  | 182,072,280 | 126,897,396                   |
|           | 102014310   | Stationary Grain Drier   | 17,757,334      | -620,334    | 17,137,000   | 17,231,000  | -94,000                       |
|           | 102024310   | Diffuse Light Store  | 6,945,340       | 0           | 6,945,340    | 5,664,474   | 1,280,866                     |
|           | 102034310   | Grain stores & Power supply connection to Community grain stores | 16,000,000      | -475,000    | 15,525,000   | 14,704,300  | 820,700                       |
|           | 102044310   | Electric Grain Moisture meters                                   | 24,495,521      | -14,214,221 | 10,281,300   | 10,281,300  | 0                             |
|           | 102064310   | Export produce collection shades and cold storage stores         | 1,000,000       | 0           | 1,000,000    | 0           | 1,000,000                     |
|           | 102074310   | Green House production   | 7,274,958       | -20,180     | 7,254,778    | 7,206,878   | 47,900                        |
|           | 102084310   | Crop Disease and Pest Control                                    | 3,000,000       | -3,000,000  | 0            | 0           | 0                             |
|           | 102094310   | Soil Testing   | 37,156,290      | 3,169,968   | 40,326,258   | 40,326,258  | 0                             |
|           | 102114310   |  | 5,500,000       | 0           | 5,500,000    | 0           | 5,500,000                     |
|           | 102124310   | Agribusiness and Market Development                              | 224,509,381     | -19,509,381 | 205,000,000  | 126,984,328 | 78,015,672                    |



**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                  |           |  |                    |                     |                    |                    |                    |
|------------------|-----------|--|--------------------|---------------------|--------------------|--------------------|--------------------|
| <b>104004310</b> |           | <b>FISHERIES DEVELOPMENT</b>                                     | <b>25,985,678</b>  | <b>-6,621,052</b>   | <b>19,364,626</b>  | <b>11,289,826</b>  | <b>8,074,800</b>   |
|                  | 104044310 | Supplies for production  | 11,195,809         | -3,526,242          | 7,669,567          | 4,149,567          | 3,520,000          |
|                  | 104064310 | Fisheries Production   | 13,132,025         | -1,436,966          | 11,695,059         | 7,140,258          | 4,554,801          |
|                  | 104074310 | Value Addition and Marketing                                     | 1,657,844          | -1,657,844          | 0                  | 0                  | 0                  |
| <b>105004310</b> |           | <b>ADMINISTRATION SUPPORT SERVICES</b>                           | <b>48,721,966</b>  | <b>0</b>            | <b>48,721,966</b>  | <b>12,779,564</b>  | <b>35,942,402</b>  |
|                  | 105014310 | Office Accommodation   | 22,721,966         | 0                   | 22,721,966         | 12,779,564         | 9,942,402          |
|                  | 105044310 | SP4 Administrative and Support Services                          | 26,000,000         | 0                   | 26,000,000         | 0                  | 26,000,000         |
| <b>106004310</b> |           | <b>AGRICULTURAL TRAINING SERVICES - CHEBORORWA</b>               | <b>63,881,452</b>  | <b>10,622,450</b>   | <b>74,503,902</b>  | <b>46,047,057</b>  | <b>28,456,845</b>  |
|                  | 106014310 | Administrative support services                                  | 43,881,452         | 10,648,500          | 54,529,952         | 26,073,107         | 28,456,845         |
|                  | 106034310 | Livestock Production Services                                    | 20,000,000         | -26,050             | 19,973,950         | 19,973,950         | 0                  |
| <b>107004310</b> |           | <b>AGRICULTURAL MECHANIZATION SERVICES</b>                       | <b>106,361,131</b> | <b>-18,163,319</b>  | <b>88,197,812</b>  | <b>46,999,093</b>  | <b>41,198,719</b>  |
|                  | 107034310 | Development of Water Harvesting and improve market accessibility | 2,000,000          | -2,000,000          | 0                  | 0                  | 0                  |
|                  | 107044310 | Agricultural production  | 104,361,131        | -16,163,319         | 88,197,812         | 46,999,093         | 41,198,719         |
| <b>108004310</b> |           | <b>LAND POLICY AND MANAGEMENT</b>                                | <b>724,553,769</b> | <b>-224,389,876</b> | <b>500,163,893</b> | <b>87,330,457</b>  | <b>412,833,436</b> |
|                  | 108014310 | Preparation of valuation rolls                                   | 50,701,625         | -11,000,500         | 39,701,125         | 23,990,400         | 15,710,725         |
|                  | 108024310 | Land Banking for public use                                      | 638,491,834        | -206,996,986        | 431,494,848        | 48,152,137         | 383,342,711        |
|                  | 108074310 | Land Survey  | 35,360,310         | -6,392,390          | 28,967,920         | 15,187,920         | 13,780,000         |
| <b>109004310</b> |           | <b>HOUSING DEVELOPMENT</b>                                       | <b>803,033,225</b> | <b>-11,428,000</b>  | <b>791,605,225</b> | <b>509,714,891</b> | <b>281,890,334</b> |
|                  | 109014310 | increase access to Housing                                       | 57,174,990         | 0                   | 57,174,990         | 59,530,803         | -2,355,813         |
|                  | 109024310 | Housing Development  | 704,673,596        | -11,428,000         | 693,245,596        | 421,385,935        | 271,859,661        |
|                  | 109034310 | Estate Management  | 41,184,639         | 0                   | 41,184,639         | 28,798,153         | 12,386,486         |
| <b>201004310</b> |           | <b>ICT INFRASTRUCTURE DEVELOPMENT</b>                            | <b>47,833,313</b>  | <b>-12,475,322</b>  | <b>35,357,991</b>  | <b>19,761,091</b>  | <b>15,596,900</b>  |
|                  | 201014310 | Automation services:- health facilities, county rates & registry | 30,000,000         | -6,560,425          | 23,439,575         | 9,550,675          | 13,888,900         |
|                  | 201024310 | Development of information centres (Onestop information points)  | 3,614,775          | -3,214,775          | 400,000            | 0                  | 400,000            |
|                  | 201064310 | County Press centre  | 9,718,538          | -2,198,462          | 7,520,076          | 7,520,076          | 0                  |
|                  | 201084310 | Youth innovation centre  | 4,500,000          | -501,660            | 3,998,340          | 2,690,340          | 1,308,000          |
| <b>202004310</b> |           | <b>ADMINISTRATIVE SUPPORT</b>                                    | <b>15,384,500</b>  | <b>-3,889,306</b>   | <b>11,495,194</b>  | <b>9,283,144</b>   | <b>2,212,050</b>   |



**Reports and Financial Statements  
For the year ended June 30, 2020**

|           |           | <b>SERVICES</b>  |                      |                   |                      |                    |                    |  |  |  |
|-----------|-----------|--|----------------------|-------------------|----------------------|--------------------|--------------------|--|--|--|
| 203004310 | 202044310 | Administrative and Support-Services                      | 15,384,500           | -3,889,306        | 11,495,194           | 9,283,144          | 2,212,050          |  |  |  |
|           |           | <b>TRANSPORT MANAGEMENT</b>                              | <b>838,728</b>       | <b>-370,000</b>   | <b>468,728</b>       | <b>431,874</b>     | <b>36,854</b>      |  |  |  |
|           | 203024310 | Development of Mechanical workshops                      | 838,728              | -370,000          | 468,728              | 431,874            | 36,854             |  |  |  |
| 204004310 |           | <b>ROADS INFRASTRUCTURE DEVELOPMENT</b>                  | <b>1,288,827,463</b> | <b>-7,843,601</b> | <b>1,280,983,862</b> | <b>300,628,618</b> | <b>980,355,244</b> |  |  |  |
|           | 204014310 | Capital roads investments                                | 484,362,711          | -2,921,059        | 481,441,652          | 150,116,334        | 331,325,318        |  |  |  |
|           | 204044310 | Survey of County Roads                                   | 3,000,000            | -3,000,000        | 0                    | 0                  | 0                  |  |  |  |
|           | 204064310 | Bridges and Foot Bridge                                  | 107,496,536          | -3,742,000        | 103,754,536          | 7,509,551          | 96,244,985         |  |  |  |
|           | 204074310 | Borrow Pits  | 3,830,821            | 0                 | 3,830,821            | 510,000            | 3,320,821          |  |  |  |
|           | 204084310 | Construction of roads                                    | 85,000,000           | 0                 | 85,000,000           | 0                  | 85,000,000         |  |  |  |
|           | 204094310 | Maintenance of Roads                                     | 605,137,395          | 1,819,458         | 606,956,853          | 142,492,733        | 464,464,120        |  |  |  |
| 205004310 |           | <b>DISASTER MANAGEMENT</b>                               | <b>25,870,048</b>    | <b>-1,894,000</b> | <b>23,976,048</b>    | <b>10,511,890</b>  | <b>13,464,158</b>  |  |  |  |
|           | 205014310 | Development of new fire sub-stations                     | 20,000,000           | -3,394,000        | 16,606,000           | 6,637,652          | 9,968,348          |  |  |  |
|           | 205024310 | Fire, ambulance and emergency services                   | 5,870,048            | 1,500,000         | 7,370,048            | 3,874,238          | 3,495,810          |  |  |  |
| 206004310 |           | <b>PUBLIC WORKS SERVICES</b>                             | <b>161,559,160</b>   | <b>-633,440</b>   | <b>160,925,720</b>   | <b>153,509,767</b> | <b>7,415,953</b>   |  |  |  |
|           | 206044310 | Sub-County headquarters                                  | 161,559,160          | -633,440          | 160,925,720          | 153,509,767        | 7,415,953          |  |  |  |
| 207004310 |           | <b>DISASTER RESPONSE MANAGEMENT</b>                      | <b>765,714</b>       | <b>-45,718</b>    | <b>719,996</b>       | <b>719,996</b>     | <b>0</b>           |  |  |  |
|           | 207034310 | ICT infrastructure development                           | 765,714              | -45,718           | 719,996              | 719,996            | 0                  |  |  |  |
| 209004310 |           | <b>STREET LIGHTING SERVICES</b>                          | <b>44,182,398</b>    | <b>-1,000,000</b> | <b>43,182,398</b>    | <b>24,944,968</b>  | <b>18,237,430</b>  |  |  |  |
|           | 209014310 | Street Lighting  | 44,182,398           | -1,000,000        | 43,182,398           | 24,944,968         | 18,237,430         |  |  |  |
| 301004310 |           | <b>TRADE DEVELOPMENT AND INVESTMENT</b>                  | <b>116,471,743</b>   | <b>-9,776,496</b> | <b>106,695,247</b>   | <b>75,586,254</b>  | <b>31,108,993</b>  |  |  |  |
|           | 301014310 | Ultra- modern Wholesale market with cold storage go-down | 106,470,743          | -9,776,496        | 96,694,247           | 65,586,254         | 31,107,993         |  |  |  |
|           | 301024310 | Modern Shopping Mkt.                                     | 10,001,000           | 0                 | 10,001,000           | 10,000,000         | 1,000              |  |  |  |
| 303004310 |           | <b>TOURISM DEVELOPMENT AND MARKETING</b>                 | <b>72,200,000</b>    | <b>-3,300,710</b> | <b>68,899,290</b>    | <b>61,463,920</b>  | <b>7,435,370</b>   |  |  |  |
|           | 303014310 | Tourism Development Services                             | 7,000,000            | -1,600,710        | 5,399,290            | 0                  | 5,399,290          |  |  |  |
|           | 303024310 | Tourism Marketing Services                               | 65,200,000           | -1,700,000        | 63,500,000           | 61,463,920         | 2,036,080          |  |  |  |
| 304004310 |           | <b>COOPERATIVES DEVELOPMENT AND MARKETING</b>            | <b>33,584,596</b>    | <b>-6,390,760</b> | <b>27,193,836</b>    | <b>12,265,245</b>  | <b>14,928,591</b>  |  |  |  |
|           | 304034310 | Cereal warehouses.                                       | 15,000,000           | 3,005,500         | 18,005,500           | 9,464,505          | 8,540,995          |  |  |  |



**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                  |           |   |                    |                     |                    |                    |                    |
|------------------|-----------|---|--------------------|---------------------|--------------------|--------------------|--------------------|
|                  | 304074310 | Support co-operative societies to provide credit to members       | 18,584,596         | -9,396,260          | 9,188,336          | 2,800,740          | 6,387,596          |
| <b>305004310</b> |           | <b>WEIGHTS AND MEASUREMENTS</b>                                   | <b>194,307,000</b> | <b>-1,307,000</b>   | <b>193,000,000</b> | <b>193,000,000</b> | <b>0</b>           |
|                  | 305024310 | Development of a Metrological Laboratory                          | 193,000,000        | 0                   | 193,000,000        | 193,000,000        | 0                  |
|                  | 305034310 | Weights and Measurements services                                 | 1,307,000          | -1,307,000          | 0                  | 0                  | 0                  |
| <b>307004310</b> |           | <b>MARKET SERVICES</b>  | <b>189,355,030</b> | <b>-11,082,494</b>  | <b>178,272,536</b> | <b>84,244,813</b>  | <b>94,027,723</b>  |
|                  | 307014310 | Market Development  | 189,355,030        | -11,082,494         | 178,272,536        | 84,244,813         | 94,027,723         |
| <b>308004310</b> |           | <b>TOURISM AND WILDLIFE SERVICES</b>                              | <b>14,478,926</b>  | <b>-6,505,576</b>   | <b>7,973,350</b>   | <b>1,984,350</b>   | <b>5,989,000</b>   |
|                  | 308014310 | Tourism Development Services                                      | 14,478,926         | -6,505,576          | 7,973,350          | 1,984,350          | 5,989,000          |
| <b>401004310</b> |           | <b>CURATIVE HEALTH SERVICES</b>                                   | <b>112,758,407</b> | <b>186,375,000</b>  | <b>299,133,407</b> | <b>51,364,376</b>  | <b>247,769,031</b> |
|                  | 401014310 | County health referral hospital                                   | 40,982,446         | 0                   | 40,982,446         | 22,665,676         | 18,316,770         |
|                  | 401044310 | Medical/Diagnostic Equipment's Supplies                           | 71,775,961         | 186,375,000         | 258,150,961        | 28,698,700         | 229,452,261        |
| <b>402004310</b> |           | <b>ADMINISTRATION AND SUPPORT SERVICES</b>                        | <b>74,691,970</b>  | <b>-2,113,212</b>   | <b>72,578,758</b>  | <b>60,092,523</b>  | <b>12,486,235</b>  |
|                  | 402014310 | Administrative and Support Services                               | 74,691,970         | -2,113,212          | 72,578,758         | 60,092,523         | 12,486,235         |
| <b>403004310</b> |           | <b>CLINICAL SERVICES</b>  | <b>50,082,080</b>  | <b>-24,574,507</b>  | <b>25,507,573</b>  | <b>0</b>           | <b>25,507,573</b>  |
|                  | 403014310 | Clinical Services   | 50,082,080         | -24,574,507         | 25,507,573         | 0                  | 25,507,573         |
| <b>405004310</b> |           | <b>HEALTH INFRASTRUCTURE</b>                                      | <b>408,113,176</b> | <b>-138,485,493</b> | <b>269,627,683</b> | <b>146,842,188</b> | <b>122,785,495</b> |
|                  | 405014310 | Health Infrastructure   | 408,113,176        | -138,485,493        | 269,627,683        | 146,842,188        | 122,785,495        |
| <b>501004310</b> |           | <b>BASIC EDUCATION</b>  | <b>109,804,479</b> | <b>-27,400,000</b>  | <b>82,404,479</b>  | <b>75,500,000</b>  | <b>6,904,479</b>   |
|                  | 501014310 | Early Childhood Development Education                             | 109,804,479        | -27,400,000         | 82,404,479         | 75,500,000         | 6,904,479          |
| <b>502004310</b> |           | <b>YOUTH TRAINING AND DEVELOPMENT</b>                             | <b>96,787,263</b>  | <b>0</b>            | <b>96,787,263</b>  | <b>79,521,767</b>  | <b>17,265,496</b>  |
|                  | 502014310 | County polytechnic  | 89,588,298         | 0                   | 89,588,298         | 77,139,944         | 12,448,354         |
|                  | 502024310 | Upgrading home-craft  | 7,198,965          | 0                   | 7,198,965          | 2,381,823          | 4,817,142          |
| <b>503004310</b> |           | <b>MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES</b> | <b>60,912,691</b>  | <b>-2,841,020</b>   | <b>58,071,671</b>  | <b>49,114,092</b>  | <b>8,957,579</b>   |
|                  | 503014310 | Sports facilities   | 60,912,691         | -2,841,020          | 58,071,671         | 49,114,092         | 8,957,579          |
| <b>504004310</b> |           | <b>ADMINISTRATION AND SUPPORT SERVICES</b>                        | <b>10,653,163</b>  | <b>-6,725,703</b>   | <b>3,927,460</b>   | <b>299,460</b>     | <b>3,628,000</b>   |
|                  | 504014310 | Administration And Support Services                               | 10,653,163         | -6,725,703          | 3,927,460          | 299,460            | 3,628,000          |
| <b>505004310</b> |           | <b>EARLY CHILDHOOD EDUCATION AND TRAINING</b>                     | <b>2,495,568</b>   | <b>-563,152</b>     | <b>1,932,416</b>   | <b>342,298</b>     | <b>1,590,118</b>   |



**Reports and Financial Statements  
For the year ended June 30, 2020**

|            |            |  |                      |                     |                      |                      |                      |
|------------|------------|--|----------------------|---------------------|----------------------|----------------------|----------------------|
| 506004310  | 505014310  | ECDE Infrastructure                              | 2,495,568            | -563,152            | 1,932,416            | 342,298              | 1,590,118            |
|            |            | <b>SOCIAL DEVELOPMENT SERVICES</b>               | <b>8,153,975</b>     | <b>-265,885</b>     | <b>7,888,090</b>     | <b>7,894,511</b>     | <b>-6,421</b>        |
|            | 506014310  | Social Welfare and Community Development         | 8,153,975            | -265,885            | 7,888,090            | 7,894,511            | -6,421               |
| 703004310  |            | <b>HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT</b> | <b>11,229,476</b>    | <b>-7,797,284</b>   | <b>3,432,192</b>     | <b>1,069,236</b>     | <b>2,362,956</b>     |
|            | 703014310  | Training and Development                         | 1,293,720            | 0                   | 1,293,720            | 0                    | 1,293,720            |
|            | 703024310  | Employee support services                        | 9,935,756            | -7,797,284          | 2,138,472            | 1,069,236            | 1,069,236            |
| 704004310  |            | <b>COUNTY GOVERNANCE SUPPORT SERVICES</b>        | <b>19,612,141</b>    | <b>-1,744,105</b>   | <b>17,868,036</b>    | <b>10,402,037</b>    | <b>7,465,999</b>     |
|            | 704044310  | Research and Surveys                             | 11,612,141           | -1,732,105          | 9,880,036            | 8,874,841            | 1,005,195            |
|            | 704054310  | Legal Services                                   | 8,000,000            | -12,000             | 7,988,000            | 1,527,196            | 6,460,804            |
| 705004310  |            | <b>SERVICE DELIVERY</b>                          | <b>5,044,978</b>     | <b>-16,592</b>      | <b>5,028,386</b>     | <b>3,027,262</b>     | <b>2,001,124</b>     |
|            | 705024310  | Registry   | 5,044,978            | -16,592             | 5,028,386            | 3,027,262            | 2,001,124            |
| 901004310  |            | <b>WATER SUPPLY SERVICES</b>                     | <b>100,900,000</b>   | <b>6,551,875</b>    | <b>107,451,875</b>   | <b>87,839,364</b>    | <b>19,612,511</b>    |
|            | 901014310  | Drilling of boreholes                            | 6,100,000            | 0                   | 6,100,000            | 3,256,030            | 2,843,970            |
|            | 901024310  | Community water supplies                         | 68,700,000           | 11,505,076          | 80,205,076           | 69,994,064           | 10,211,013           |
|            | 901044310  | Dams and Water Pans Services                     | 26,100,000           | -4,953,201          | 21,146,799           | 14,589,271           | 6,557,528            |
| 902004310  |            | <b>ENVIRONMENTAL MANAGEMENT AND PROTECTION</b>   | <b>135,004,502</b>   | <b>-5,168,718</b>   | <b>129,835,784</b>   | <b>60,583,662</b>    | <b>69,252,122</b>    |
|            | 902014310  | protection of water catchment areas              | 15,500,000           | -1,046,157          | 14,453,843           | 7,377,270            | 7,076,573            |
|            | 902034310  | waste collection and disposal                    | 119,504,502          | -4,122,561          | 115,381,941          | 53,206,392           | 62,175,549           |
| 904004310  |            | <b>RURAL ELECTRIFICATION</b>                     | <b>80,247,800</b>    | <b>-4,470,000</b>   | <b>75,777,800</b>    | <b>630,000</b>       | <b>75,147,800</b>    |
|            | 904014310  | electrification of public institution            | 80,247,800           | -4,470,000          | 75,777,800           | 630,000              | 75,147,800           |
| 1001004310 |            |  | <b>338,632,629</b>   | <b>-66,685,768</b>  | <b>271,946,861</b>   | <b>237,085,633</b>   | <b>34,861,228</b>    |
| 1002004310 | 1001014310 | Water Supply Development                         | 338,632,629          | -66,685,768         | 271,946,861          | 237,085,633          | 34,861,228           |
|            |            |  | <b>11,000,000</b>    | <b>45,641,100</b>   | <b>56,641,100</b>    | <b>4,542,558</b>     | <b>52,098,542</b>    |
|            | 1002024310 | Waste management and Disposal                    | 11,000,000           | 45,641,100          | 56,641,100           | 4,542,558            | 52,098,542           |
|            |            | <b>Grand Total</b>                               | <b>6,152,294,327</b> | <b>-405,637,659</b> | <b>5,746,656,668</b> | <b>2,850,976,394</b> | <b>2,895,680,274</b> |



**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**Budget Execution by Program and Sub-Programmes - County Executives :RECURRENT**

Uasin Gishu County Ledger

Entity: 4310-Uasin Gishu County

Period: JUL-19 To JUN-20

| Program          | Sub Program | Description  | Original Budget    | Adjustments        | Final Budget       | Actual             | Budget utilization difference |
|------------------|-------------|--|--------------------|--------------------|--------------------|--------------------|-------------------------------|
|                  |             |  | KShs               | KShs               | KShs               | KShs               | KShs                          |
| <b>101004310</b> |             | <b>LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT</b> | <b>1,803,680</b>   | <b>-185,350</b>    | <b>1,618,330</b>   | <b>1,003,530</b>   | <b>614,800</b>                |
|                  | 101014310   | Livestock Disease Control                            | 1,803,680          | -185,350           | 1,618,330          | 1,003,530          | 614,800                       |
|                  | 101024310   | Veterinary Public Health services                    | 0                  | 0                  | 0                  | 0                  | 0                             |
|                  | 101044310   | Emerging livestock production                        | 0                  | 0                  | 0                  | 0                  | 0                             |
| <b>102004310</b> |             | <b>CROP DEVELOPMENT AND MANAGEMENT</b>               | <b>10,596,405</b>  | <b>3,364,330</b>   | <b>13,960,735</b>  | <b>9,816,706</b>   | <b>4,144,029</b>              |
|                  | 102074310   | Green House production                               | 10,596,405         | 3,364,330          | 13,960,735         | 9,816,706          | 4,144,029                     |
|                  | 102084310   | Crop Disease and Pest Control                        | 0                  | 0                  | 0                  | 0                  | 0                             |
| <b>105004310</b> |             | <b>ADMINISTRATION SUPPORT SERVICES</b>               | <b>196,107,810</b> | <b>1,900,000</b>   | <b>198,007,810</b> | <b>195,775,092</b> | <b>2,232,718</b>              |
|                  | 105044310   | SP4 Administrative and Support Services              | 196,107,810        | 1,900,000          | 198,007,810        | 195,775,092        | 2,232,718                     |
| <b>106004310</b> |             | <b>AGRICULTURAL TRAINING SERVICES - CHEBORORWA</b>   | <b>2,182,475</b>   | <b>0</b>           | <b>2,182,475</b>   | <b>1,458,490</b>   | <b>723,985</b>                |
|                  | 106024310   | Training and Extension Support Services              | 2,182,475          | 0                  | 2,182,475          | 1,458,490          | 723,985                       |
| <b>107004310</b> |             | <b>AGRICULTURAL MECHANIZATION SERVICES</b>           | <b>18,665,246</b>  | <b>-11,916,389</b> | <b>6,748,857</b>   | <b>3,781,864</b>   | <b>2,966,993</b>              |
|                  | 107014310   | Equipments and machineries                           | 18,665,246         | -11,916,389        | 6,748,857          | 3,781,864          | 2,966,993                     |
| <b>108004310</b> |             | <b>LAND POLICY AND MANAGEMENT</b>                    | <b>49,080,888</b>  | <b>11,475,000</b>  | <b>60,555,888</b>  | <b>47,681,187</b>  | <b>12,874,701</b>             |
|                  | 108014310   | Preparation of valuation rolls                       | 39,613,888         | 10,200,000         | 49,813,888         | 41,658,717         | 8,155,171                     |
|                  | 108024310   | Land Banking for public use                          | 4,692,000          | 1,960,000          | 6,652,000          | 3,447,900          | 3,204,100                     |
|                  | 108034310   | Spatial Planning                                     | 2,105,000          | -385,000           | 1,720,000          | 1,287,140          | 432,860                       |
|                  | 108064310   | Land administration services                         | 2,670,000          | -300,000           | 2,370,000          | 1,287,430          | 1,082,570                     |



**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                  |           |  |                      |                   |                      |                      |                    |
|------------------|-----------|--|----------------------|-------------------|----------------------|----------------------|--------------------|
| <b>109004310</b> |           | <b>HOUSING DEVELOPMENT</b>                                       | <b>67,854,427</b>    | <b>5,632,520</b>  | <b>73,486,947</b>    | <b>61,384,454</b>    | <b>12,102,494</b>  |
|                  | 109014310 | increase access to Housing                                       | 3,440,000            | -1,644,960        | 1,795,040            | 1,659,301            | 135,740            |
|                  | 109024310 | Housing Development  | 60,709,523           | 7,877,480         | 68,587,003           | 58,041,503           | 10,545,500         |
|                  | 109034310 | Estate Management  | 3,704,904            | -600,000          | 3,104,904            | 1,683,650            | 1,421,254          |
| <b>201004310</b> |           | <b>ICT INFRASTRUCTURE DEVELOPMENT</b>                            | <b>0</b>             | <b>0</b>          | <b>0</b>             | <b>0</b>             | <b>0</b>           |
|                  | 201014310 | Automation services:- health facilities, county rates & registry | 0                    | 0                 | 0                    | 0                    | 0                  |
| <b>202004310</b> |           | <b>ADMINISTRATIVE SUPPORT SERVICES</b>                           | <b>39,144,179</b>    | <b>2,897,056</b>  | <b>42,041,235</b>    | <b>33,138,381</b>    | <b>8,902,854</b>   |
|                  | 202044310 | Administrative and Support Services                              | 39,144,179           | 2,897,056         | 42,041,235           | 33,138,381           | 8,902,854          |
| <b>204004310</b> |           | <b>ROADS INFRASTRUCTURE DEVELOPMENT</b>                          | <b>513,040,157</b>   | <b>6,707,867</b>  | <b>519,748,024</b>   | <b>496,643,708</b>   | <b>23,104,317</b>  |
|                  | 204014310 | Capital roads investments  | 320,716,909          | 6,707,867         | 327,424,776          | 304,320,460          | 23,104,317         |
|                  | 204094310 | Maintenance of Roads   | 192,323,248          | 0                 | 192,323,248          | 192,323,248          | 0                  |
| <b>205004310</b> |           | <b>DISASTER MANAGEMENT</b>                                       | <b>0</b>             | <b>0</b>          | <b>0</b>             | <b>0</b>             | <b>0</b>           |
|                  | 205024310 | Fire, ambulance and emergency services                           | 0                    | 0                 | 0                    | 0                    | 0                  |
| <b>206004310</b> |           | <b>PUBLIC WORKS SERVICES</b>                                     | <b>0</b>             | <b>0</b>          | <b>0</b>             | <b>0</b>             | <b>0</b>           |
|                  | 206034310 | County Headquarters  | 0                    | 0                 | 0                    | 0                    | 0                  |
|                  | 206044310 | Sub-County headquarters  | 0                    | 0                 | 0                    | 0                    | 0                  |
| <b>301004310</b> |           | <b>TRADE DEVELOPMENT AND INVESTMENT</b>                          | <b>0</b>             | <b>0</b>          | <b>0</b>             | <b>0</b>             | <b>0</b>           |
|                  | 301034310 | Development of Wholesale & retail markets in 6 sub-counties      | 0                    | 0                 | 0                    | 0                    | 0                  |
|                  | 301054310 | Trade Licensing services   | 0                    | 0                 | 0                    | 0                    | 0                  |
| <b>304004310</b> |           | <b>COOPERATIVES DEVELOPMENT AND MARKETING</b>                    | <b>15,654,107</b>    | <b>855,757</b>    | <b>16,509,864</b>    | <b>13,778,371</b>    | <b>2,731,494</b>   |
|                  | 304014310 | Promoting Agribusiness investments by value addition Processing  | 15,654,107           | 855,757           | 16,509,864           | 13,778,371           | 2,731,494          |
| <b>401004310</b> |           | <b>CURATIVE HEALTH SERVICES</b>                                  | <b>0</b>             | <b>0</b>          | <b>0</b>             | <b>0</b>             | <b>0</b>           |
|                  | 401014310 | County health referral hospital                                  | 0                    | 0                 | 0                    | 0                    | 0                  |
| <b>402004310</b> |           | <b>ADMINISTRATION AND SUPPORT SERVICES</b>                       | <b>1,911,503,936</b> | <b>33,903,518</b> | <b>1,945,407,454</b> | <b>1,839,090,102</b> | <b>106,317,352</b> |
|                  | 402014310 | Administrative and Support Services                              | 1,911,503,936        | 33,903,518        | 1,945,407,454        | 1,839,090,102        | 106,317,352        |



**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                  |           |   |                    |                    |                    |                    |                   |
|------------------|-----------|---|--------------------|--------------------|--------------------|--------------------|-------------------|
| <b>502004310</b> |           | <b>YOUTH TRAINING AND DEVELOPMENT</b>                             | <b>3,881,305</b>   | <b>-366,115</b>    | <b>3,515,190</b>   | <b>3,245,190</b>   | <b>270,000</b>    |
|                  | 502014310 | County polytechnic  | 3,881,305          | -366,115           | 3,515,190          | 3,245,190          | 270,000           |
| <b>503004310</b> |           | <b>MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES</b> | <b>16,850,000</b>  | <b>-543,400</b>    | <b>16,306,600</b>  | <b>16,293,103</b>  | <b>13,497</b>     |
|                  | 503014310 | Sports facilities   | 16,850,000         | -543,400           | 16,306,600         | 16,293,103         | 13,497            |
| <b>504004310</b> |           | <b>ADMINISTRATION AND SUPPORT SERVICES</b>                        | <b>643,103,772</b> | <b>42,717,424</b>  | <b>685,821,196</b> | <b>648,961,384</b> | <b>36,859,812</b> |
|                  | 504014310 | Administration And Support Services                               | 643,103,772        | 42,717,424         | 685,821,196        | 648,961,384        | 36,859,812        |
| <b>701004310</b> |           | <b>PUBLIC FINANCE MANAGEMENT</b>                                  | <b>294,148,792</b> | <b>162,865,482</b> | <b>457,014,274</b> | <b>434,705,449</b> | <b>22,308,825</b> |
|                  | 701014310 | Finance services  | 279,129,615        | 161,018,576        | 440,148,191        | 418,567,522        | 21,580,669        |
|                  | 701024310 | Revenue services  | 0                  | 0                  | 0                  | 0                  | 0                 |
|                  | 701034310 | Accounts services   | 3,602,215          | 1,780,840          | 5,383,055          | 5,275,230          | 107,825           |
|                  | 701044310 | Procurement and supply services                                   | 4,543,228          | 340,000            | 4,883,228          | 4,601,027          | 282,201           |
|                  | 701054310 | internal audit services   | 6,873,734          | -273,934           | 6,599,800          | 6,261,670          | 338,130           |
| <b>702004310</b> |           | <b>COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT</b>             | <b>36,360,525</b>  | <b>2,546,675</b>   | <b>38,907,200</b>  | <b>35,065,375</b>  | <b>3,841,825</b>  |
|                  | 702014310 | Budget and Economic Affairs services                              | 36,360,525         | 2,546,675          | 38,907,200         | 35,065,375         | 3,841,825         |
|                  | 702024310 | Central planning and M&E services                                 | 0                  | 0                  | 0                  | 0                  | 0                 |
| <b>703004310</b> |           | <b>HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT</b>                  | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>          |
|                  | 703024310 | Employee support services   | 0                  | 0                  | 0                  | 0                  | 0                 |
| <b>704004310</b> |           | <b>COUNTY GOVERNANCE SUPPORT SERVICES</b>                         | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>          |
|                  | 704014310 | Media and communication   | 0                  | 0                  | 0                  | 0                  | 0                 |
| <b>706004310</b> |           | <b>ADMINISTRATION AND SUPPORT SERVICES</b>                        | <b>552,837,165</b> | <b>252,320,718</b> | <b>805,157,883</b> | <b>775,821,946</b> | <b>29,335,937</b> |
|                  | 706044310 | Administration And Support Services                               | 552,837,165        | 252,320,718        | 805,157,883        | 775,821,946        | 29,335,937        |
| <b>709004310</b> |           | <b>KENYA DEVOLUTION SUPPORT PROGRAMME</b>                         | <b>50,237,393</b>  | <b>30,000,000</b>  | <b>79,993,473</b>  | <b>32,260,300</b>  | <b>47,733,173</b> |
|                  | 709014310 | Kenya Devoluion Support   | 50,237,393         | 30,000,000         | 79,993,473         | 32,260,300         | 47,733,173        |
| <b>901004310</b> |           | <b>WATER SUPPLY SERVICES</b>                                      | <b>114,291,935</b> | <b>6,416,889</b>   | <b>120,952,744</b> | <b>111,498,007</b> | <b>9,454,737</b>  |
|                  | 901014310 | Drilling of boreholes   | 114,291,935        | 6,416,889          | 120,952,744        | 111,498,007        | 9,454,737         |



**Reports and Financial Statements**  
**For the year ended June 30, 2020**

|                  |           |  |                      |                    |                      |                      |                    |
|------------------|-----------|--|----------------------|--------------------|----------------------|----------------------|--------------------|
|                  | 901024310 | Community water supplies                           | 0                    | 0                  | 0                    | 0                    | 0                  |
| <b>902004310</b> |           | <b>ENVIRONMENTAL MANAGEMENT<br/>AND PROTECTION</b> | <b>0</b>             | <b>0</b>           | <b>0</b>             | <b>0</b>             | <b>0</b>           |
|                  | 902034310 | waste collection and disposal                      | 0                    | 0                  | 0                    | 0                    | 0                  |
|                  |           | <b>Grand Total</b>                                 | <b>4,537,344,197</b> | <b>550,591,982</b> | <b>5,087,936,179</b> | <b>4,761,402,637</b> | <b>326,533,542</b> |

The Statement has been prepared, reviewed and approved by the following:

Prepared By: \_\_\_\_\_

Nelly J. Birgen

Date:

30/3/21

Reviewed By: \_\_\_\_\_

Silas K. Ronoh

Date:

30/3/21

Approved By: \_\_\_\_\_

Peter K. Chesos

Date:

30/3/21

**UASIN GISHU COUNTY EXECUTIVE**  
**Consolidated Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**7.7. 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 Uasin Gishu County Executive. 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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

**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.

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**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. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

**6. 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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 133,443,364 compared to KShs 69,764,619 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

**7. 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.

**8. 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.

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**9. 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.

**10. 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.

**11. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**12. Contingent Assets**

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**13. 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. The County Executive 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 5<sup>th</sup> August 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**14. Comparative figures**

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

**15. 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.

**16. 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.

**17. 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.

**UASIN GISHU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHQUER RELEASES**

|  | <b>2019 - 2020</b>   | <b>2018 - 2019</b>   |
|--|----------------------|----------------------|
|  | <b>KShs</b>          | <b>KShs</b>          |
| Total Exchequer Releases for quarter 1 | 1,101,420,000        | 296,730,000          |
| Total Exchequer Releases for quarter 2 | 1,230,228,587        | 1,647,177,432        |
| Total Exchequer Releases for quarter 3 | 2,359,669,433        | 2,267,270,831        |
| Total Exchequer Releases for quarter 4 | 1,890,075,939        | 2,656,981,917        |
| <b>Total</b>                           | <b>6,581,393,959</b> | <b>6,868,160,180</b> |

The above comprises transfers from the Exchequer from CARA, comprising of equitable share and donor funds released through the exchequer. Exchequer releases are as follows:  
(The totals of A, B and C below should equal the total exchequer releases).

**1A. Equitable Share**

| <b>Description</b>                  | <b>2019 - 2020</b>   | <b>2018 - 2019</b>   |
|-------------------------------------|----------------------|----------------------|
|                                     | <b>KShs</b>          | <b>KShs</b>          |
| Total Equitable Share for quarter 1 | 1,101,420,000        | 296,730,000          |
| Total Equitable Share for quarter 2 | 1,139,400,000        | 949,536,000          |
| Total Equitable Share for quarter 3 | 2,310,450,000        | 2,225,475,000        |
| Total Equitable Share for quarter 4 | 1,234,350,000        | 2,462,859,000        |
| <b>Total</b>                        | <b>5,785,620,000</b> | <b>5,934,600,000</b> |

Notes: The equitable share of Kshs 544,380,000 was not received.

**1B: Level 5 Hospitals Allocation**

| <b>Description</b>              | <b>2019 - 2020</b> | <b>2018 - 2019</b> |
|---------------------------------|--------------------|--------------------|
|                                 | <b>KShs</b>        | <b>KShs</b>        |
| Transfers for level 5 hospitals | -                  | -                  |
| <b>Total</b>                    | <b>-</b>           | <b>-</b>           |



**UASIN GISHU COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**1C: Donor Funds released through Exchequer Releases as per CARA**

| Description   | 2019 - 2020        | 2018 - 2019        |
|---|--------------------|--------------------|
|   | KShs               | KShs               |
| DANIDA - Universal Healthcare in Devolved Units Programme       | 24,333,750         | 27,379,194         |
| World Bank – THUSCP   | 34,836,256         | 38,716,724         |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | -                  |                    |
| Kenya Devolution Support Programme                              | 30,000,000         | 102,342,917        |
| Youth Polytechnic support grant                                 | 57,588,298         | 25,103,750         |
| Abolishment of user fees in health centres and dispensaries     | 20,813,065         | 20,813,065         |
| Kenya Urban Support Programme                                   | 459,506,153        | 671,347,800        |
| Agriculture Sector Development Support Project (ASDSP)          | 16,026,074         | 6,915,644          |
| Kenya Climate Smart Agriculture Project (KCSAP)                 | 152,670,363        | 40,941,086         |
| <b>Total</b>  | <b>795,773,959</b> | <b>933,560,180</b> |

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

| Name of Donor   | Date received | Amount in foreign currency | 2019 - 2020 | 2018 - 2019       |
|---|---------------|----------------------------|-------------|-------------------|
|   |               |                            | KShs        | KShs              |
| <b>Grants Received from Bilateral Donors (Foreign Governments)</b>            |               |                            | -           | -                 |
| EU GRANTS   |               |                            | -           | 48,775,296        |
| <b>Grants Received from Multilateral Donors (International Organisations)</b> |               |                            | -           | -                 |
| (Insert name of donor)  |               |                            | -           | -                 |
| (Insert name of donor)  |               |                            | -           | -                 |
| <b>Grants Received from other levels of government</b>                        |               |                            | -           | -                 |
| (Insert name of donor)  |               |                            | -           | -                 |
| (Insert name of donor)  |               |                            | -           | -                 |
| <b>Total</b>  |               |                            | -           | <b>48,775,296</b> |

**UASIN GISHU COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

| Description                                       | 2019 – 2020        | 2018 - 2019 |
|---|--------------------|-------------|
|   |                    |             |
|   | <b>KShs</b>        | <b>KShs</b> |
| <b>Transfers from Central government entities</b> |                    |             |
| Covid -19 Grants                                  | 125,713,000        | -           |
| <b>Transfers from Counties</b>                    |                    |             |
| (insert name of budget agency)                    |                    |             |
| (insert name of budget agency)                    |                    |             |
| <b>TOTAL</b>                                      | <b>125,713,000</b> | <b>-</b>    |

The transfers was received from the National Government to help the county in response to COVID -19 pandemic.

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

|   | 2019 – 2020 | 2018 - 2019 |
|---|-------------|-------------|
|   | <b>KShs</b> | <b>KShs</b> |
| Borrowing within General Government                       |             |             |
| Borrowing from Monetary Authorities (Central Bank)        | -           | -           |
| Other Domestic Depository Corporations (Commercial Banks) |             |             |
| Borrowing from Other Domestic Financial Institutions      |             |             |
| Borrowing from Other Domestic Creditors                   |             |             |
| Domestic Currency and Domestic Deposits                   |             |             |
| <b>Total</b>  | <b>-</b>    | <b>-</b>    |

**5. PROCEEDS FROM FOREIGN BORROWINGS**

|  | 2019 - 2020 | 2018 – 2019 |
|--|-------------|-------------|
|  | <b>KShs</b> | <b>KShs</b> |
| Foreign Borrowing – Draw-downs Through Exchequer | -           | -           |
| Foreign Borrowing - Direct Payments              | -           | -           |
| Foreign Currency and Foreign Deposits            | -           | -           |
| <b>Total</b>                                     | <b>-</b>    | <b>-</b>    |



**UASIN GISHU COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**6. PROCEEDS FROM SALE OF ASSETS**

|   | 2019 - 2020 | 2018 - 2019       |
|---|-------------|-------------------|
|   | KShs        | KShs              |
| Receipts from the Sale of Buildings                         | -           |                   |
| Receipts from Sale of Vehicles and Transport Equipment      | -           | 5,666,000         |
| Receipts from Sale of Plant Machinery and Equipment         |             | 7,936,000         |
| Receipts from Sale of Certified Seeds and Breeding Stock    |             | -                 |
| Receipts from Sale of office equipment, furniture & fitting |             | 19,400            |
| Receipts from Sale of Inventories, Stocks and Commodities   |             |                   |
| Disposal and Sales of Non-Produced Assets                   |             |                   |
| <b>Total</b>  |             | <b>13,621,400</b> |

**7. REIMBURSEMENTS AND REFUNDS**

|  | 2019 - 2020 | 2018 - 2019 |
|--|-------------|-------------|
|  | 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 & Private Organisations | -           | -           |
| Reimbursement from Local Government Authorities        | -           | -           |
| Reimbursement from Statutory Organisations             | -           | -           |
| Reimbursement within Central Government                | -           | -           |
| Reimbursement Using Bonds                              | -           | -           |
| <b>Total</b>   | <b>-</b>    | <b>-</b>    |

**8. ROADS FUEL LEVY**

|                      | 2019 - 2020        | 2018 - 2019        |
|----------------------|--------------------|--------------------|
|                      | KShs               | KShs               |
| Road fuel Levy funds | 179,681,250        | 156,252,849        |
| <b>Total</b>         | <b>179,681,250</b> | <b>156,252,849</b> |

**UASIN GISHU COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**9. COUNTY OWN GENERATED RECEIPTS**

|   | <b>2019 - 2020</b> | <b>2018 - 2019</b> |
|---|--------------------|--------------------|
|   | <b>KShs</b>        | <b>Kshs</b>        |
| Interest received                                   |                    |                    |
| Rent  |                    |                    |
| Plan approvals                                      |                    |                    |
| Property Income                                     |                    |                    |
| Sales of Market Establishments                      |                    |                    |
| Receipts from Administrative Fees and Charges       |                    |                    |
| Receipts from Sale of Incidental Goods              |                    |                    |
| Fines, Penalties and Forfeitures                    | 19,583,536         | 23,885,049         |
| Receipts from Voluntary transfers other than grants |                    |                    |
| Business permits                                    | 144,300,698        | 195,976,114        |
| Cess  | 59,790,085         | 54140932           |
| Plot rents  | 104,837,736        | 120,882,919        |
| Administrative services fees                        | 5,261,069          | 5,304,262          |
| County's natural resources                          |                    |                    |
| Sales of County assets                              |                    |                    |
| Market/trade Centre fee                             | 21,552,447         | 22,425,904         |
| Vehicle parking fees                                | 223,805,815        | 230,951,434        |
| Housing   | 20,545,637         | 20,971,841         |
| Social premises use charges                         |                    | 397,301            |
| Other education-related receipts                    |                    |                    |
| Public health services                              | 13,672,156         | 13,662,924         |
| Public health facilities operations                 | 27,984,573         | 37,923,111         |
| Environment & conservancy Administration            | 21,723,816         | 43,272,041         |
| Slaughterhouses administration                      | 9,008,737          | 17,788,862         |
| Water supply administration                         | -                  | 598,860            |
| Sewerage administration                             |                    |                    |
| Other health & sanitation receipts                  | 5,041,090          | 8,141,661          |
| Technical services fees                             | 45,677,715         | 44,350,492         |
| External services fees                              |                    |                    |
| Sign boards and advertisement                       | 56,541,456         | 62,998,407         |
| Other miscellaneous receipts                        | 4,785              | 1,341,854          |
| <b>Total</b>  | <b>779,331,351</b> | <b>905,013,969</b> |

**10. RETURNED CRF ISSUES**

|                                       | <b>2019 - 2020</b> | <b>2018 - 2019</b> |
|---------------------------------------|--------------------|--------------------|
|                                       | <b>KShs</b>        | <b>KShs</b>        |
| Recurrent account-County Assembly     | 241,735            | 389,942            |
| Development account-Project Force a/c | 2,996,526          | 0                  |
| Deposit account                       | 0                  | 0                  |
| <b>Total</b>                          | <b>3,238,261</b>   | <b>389,942</b>     |



**UASIN GISHU COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**11. COMPENSATION OF EMPLOYEES**

|   | <b>2019 - 2020</b>   | <b>2018 - 2019</b>   |
|---|----------------------|----------------------|
|   | <b>KShs</b>          | <b>KShs</b>          |
| Basic salaries of permanent employees           | 1,407,330,321        | 1,372,162,021        |
| Basic wages of temporary employees              | 214,368,907          | 127,723,959          |
| Personal allowances paid as part of salary      | 1,165,700,963        | 1,308,778,782        |
| Personal allowances paid as reimbursements      | -                    | -                    |
| Personal allowances provided in kind            | -                    | -                    |
| Pension and other social security contributions | 272,039,821          | 158,234,944          |
| Compulsory national social security schemes     | 20,115,457           | 4,124,148            |
| Compulsory national health insurance schemes    | 60,875,800           | 56,678,849           |
| Social benefit schemes outside government       | -                    | -                    |
| Other personnel payments                        | -                    | -                    |
| <b>Total</b>                                    | <b>3,140,431,269</b> | <b>3,027,702,703</b> |

**12. USE OF GOODS AND SERVICES**

|  | <b>2019 - 2020</b>   | <b>2018 - 2019</b>   |
|--|----------------------|----------------------|
|  | <b>KShs</b>          | <b>KShs</b>          |
| Utilities, supplies and services                             | 62,903,670           | 34,453,318           |
| Communication, supplies and services                         | 12,912,149           | 13,184,320           |
| Domestic travel and subsistence                              | 139,117,949          | 114,356,774          |
| Foreign travel and subsistence                               | 21,569,370           | 23,951,848           |
| Printing, advertising and information supplies & services    | 23,566,664           | 42,569,474           |
| Rentals of produced assets                                   | 16,977,703           | 11,311,924           |
| Training expenses  | 43,962,309           | 54,654,426           |
| Hospitality supplies and services                            | 41,580,078           | 49,014,639           |
| Insurance costs  | 217,146,838          | 196,011,043          |
| Specialized materials and services                           | 244,932,696          | 152,264,836          |
| Office and general supplies and services                     | 15,232,067           | 14,889,851           |
| Other operating expenses                                     | 490,865,021          | 249,020,943          |
| Routine maintenance – vehicles and other transport equipment | 96,194,310           | 77,189,087           |
| Routine maintenance – other assets                           | 94,986,952           | 32,107,656           |
| Fuels , oils and lubricants                                  | 103,958,277          | 96,192,718           |
| <b>Total</b>   | <b>1,625,906,051</b> | <b>1,161,172,858</b> |

**UASIN GISHU COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**13. SUBSIDIES**

| <b>Description</b>               | <b>2019 - 2020</b> | <b>2018 - 2019</b> |
|----------------------------------|--------------------|--------------------|
|                                  | <b>KShs</b>        | <b>KShs</b>        |
| Subsidies to Public Corporations |                    | -                  |
| <i>See list attached</i>         | -                  | -                  |
| (insert name)                    | -                  | -                  |
| Subsidies to Private Enterprises |                    | -                  |
| <i>See list attached</i>         |                    | -                  |
| (insert name)                    | -                  | -                  |

**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

| <b>Description</b>                               | <b>2019 – 2020</b>   | <b>2018 - 2019</b> |
|--|----------------------|--------------------|
|  | <b>KShs</b>          | <b>KShs</b>        |
| <b>Transfers to County Government entities</b>   |                      |                    |
| See attached list (under annex 6)                | 527,363,499          | 232,500,000        |
| <b>Transfers to Other Counties</b>               |                      |                    |
| Transfer to county assembly                      | 682,950,255          | 671,479,866        |
| (insert name of budget agency)                   |                      |                    |
| <b>Transfers to National Government entities</b> |                      |                    |
| Transfer to the Council of Governors             |                      |                    |
| <b>TOTAL</b>                                     | <b>1,210,313,754</b> | <b>903,979,866</b> |

**15. OTHER GRANTS AND PAYMENTS**

|  | <b>2019 – 2020</b> | <b>2018 - 2019</b> |
|--|--------------------|--------------------|
|  | <b>KShs</b>        |                    |
| Scholarships and other educational benefits                    | 3,410,149          | 17,348,263         |
| Emergency relief and refugee assistance                        | -                  | 2,785,950          |
| Subsidies to small businesses, cooperatives, and self employed | -                  | 9,103,763          |
| Other current transfers grants                                 | 191,194,958        | -                  |
| Other capital grants and transfers                             | 158,292,786        | 48,192,202         |
| <b>Total</b>   | <b>352,897,893</b> | <b>77,430,178</b>  |



**UASIN GISHU COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**16. SOCIAL SECURITY BENEFITS**

|  | <b>2019 – 2020</b> | <b>2018 - 2019</b> |
|--|--------------------|--------------------|
|  | <b>KShs</b>        | <b>KShs</b>        |
| Government pension and retirement benefits   | -                  | -                  |
| Social security benefits in cash and in kind | -                  | -                  |
| Employer Social Benefits in cash and in kind | -                  | -                  |
| <b>Total</b>                                 | <b>-</b>           | <b>-</b>           |

**17. ACQUISITION OF ASSETS**

| <b>Non- Financial Assets</b>                                 | <b>2019 – 2020</b>   | <b>2018 - 2019</b>   |
|--|----------------------|----------------------|
|  | <b>KShs</b>          | <b>KShs</b>          |
| Purchase of Buildings  | -                    |                      |
| Construction of Buildings                                    | 533,833,106          | 217,852,521          |
| Refurbishment of Buildings                                   | 28,497,089           | 243,241,112          |
| Construction of Roads  | 240,864,480          | 308,432,421          |
| Construction and Civil Works                                 | 236,038,558          | 341,532,308          |
| Overhaul and Refurbishment of Construction and Civil Works   | 47,007,696           |                      |
| Purchase of Vehicles and Other Transport Equipment           | 45,265,900           | 81,996,436           |
| Overhaul of Vehicles and Other Transport Equipment           | -                    |                      |
| Purchase of Household Furniture and Institutional Equipment  | 4,630,990            |                      |
| Purchase of Office Furniture and General Equipment           | 70,676,597           | 21,854,267           |
| Purchase of ICT Equipment                                    | -                    |                      |
| Purchase of Specialized Plant, Equipment and Machinery       | 255,497,965          | 445,962,077          |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | -                    |                      |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 36,103,200           | 25,764,070           |
| Research, Studies, Project Preparation, Design & Supervision | 416,221,039          | 23,168,743           |
| Rehabilitation of Civil Works                                | -                    |                      |
| Acquisition of Strategic Stocks and commodities              | -                    |                      |
| Acquisition of Land  | 46,545,000           | 9,200,000            |
| Acquisition of Intangible Assets                             | 4,353,780            | 581,650              |
| <b>Total acquisition of non- financial assets</b>            | <b>1,965,535,399</b> | <b>1,719,585,605</b> |
| <b>Financial Assets</b>                                      |                      |                      |
| Domestic Public Non-Financial Enterprises                    |                      |                      |
| Domestic Public Financial Institutions                       |                      |                      |
| <b>Total acquisition of financial assets</b>                 |                      |                      |
| <b>Total acquisition of assets</b>                           | <b>1,965,535,399</b> | <b>1,719,585,605</b> |

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

|   | 2019 – 2020    | 2018 – 2019    |
|---|----------------|----------------|
|   | KShs           | KShs           |
| Exchange Rate Losses                                    |                |                |
| Bank Charges  | 244,920        | 582,401        |
| Interest Payments on Foreign Borrowings                 |                |                |
| Interest Payments on Guaranteed Debt Taken over by Govt |                |                |
| Interest on Domestic Borrowings (Non-Govt)              |                |                |
| Interest on Borrowings from Other Government Units      |                |                |
| <b>Total</b>  | <b>244,920</b> | <b>582,401</b> |

**19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

|  | 2019 - 2020 | 2018 - 2019 |
|--|-------------|-------------|
|  | KShs        | KShs        |
| Repayments on Borrowings from Domestic                           | -           | -           |
| Principal Repayments on Guaranteed Debt Taken over by Government | -           | -           |
| Repayments on Borrowings from Other Domestic Creditors           | -           | -           |
| Repayment of Principal from Foreign Lending & On – Lending       |             | -           |
| <b>Total</b>   | <b>-</b>    | <b>-</b>    |

**20. OTHER PAYMENTS**

|                            | 2019 - 2020 | 2018 - 2019       |
|----------------------------|-------------|-------------------|
|                            | KShs        | KShs              |
| Budget Reserves            | -           | 10,614,620        |
| Civil Contingency Reserves |             | -                 |
| Other payments             |             | -                 |
|                            | <b>-</b>    | <b>10,614,620</b> |



**UASIN GISHU COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**21. CASH AND BANK BALANCES**

**21A. BANK BALANCES**

|  | Amount<br>in bank<br>a/c<br>currency | Indicate whet<br>her rece,<br>Devt, deposit,<br>receipts | Excha<br>nge-<br>rate | 2019 - 2020<br><br>KShs | 2018 - 2019<br><br>KShs |
|--|--------------------------------------|--|-----------------------|-------------------------|-------------------------|
| Exchequer - CBK 1000171685                                 |                                      | Recurrent  |                       | 826,975,199             | 1,460,021,444           |
| Road Fuel Levy -CBK-1000248475                             |                                      | Development  |                       | 194,138,241             | 196,411,644             |
| Deposit a/c -CBK-1000248467                                |                                      | Development  |                       | 133,443,363             | 69,764,619              |
| Development a/c CBK-1000171294                             |                                      | Recurrent  |                       | 39,762,038              | 666,502                 |
| Recurrent CBK a/c -1000171316                              |                                      | Exchequer  |                       | 32,525,019              | 35,279,639              |
| Health conditional grants CBK 100248483                    |                                      | Development  |                       | 6,615,004               | 57                      |
| CBK Imprest account no 1000174889                          |                                      | Recurrent  |                       | -                       | -                       |
| Health special purpose account CBK<br>1000335556           |                                      | Recurrent  |                       | 25,209,963              | 4,663,186               |
| Imprest a/c -KCB   |                                      |  |                       | 22,438                  | 5,244,665               |
| Pwd AC KCB 1211782794                                      |                                      | Recurrent  |                       | 556                     | 682                     |
| Project force KCB 1182110363                               |                                      | Development  |                       | 3,624,355               | 67,647,839              |
| Village polytechnic paramount bank<br>600002062015         |                                      | Development  |                       | 7,193                   | 360,793                 |
| UG World bank funds a/c no 060002062012                    |                                      | Development  |                       | 3,676,472               | 23,809,139              |
| UG – project bank KCB 1238916880                           |                                      | Development  |                       | 20,978,633              | 73,143,542              |
| Development grant CBK A/C no 1000372068                    |                                      | Development  |                       | -                       | 630,147,800             |
| Climate smart AG CBK A/c no.1000366214                     |                                      | Development  |                       | 53,483,750              | 31,305,394              |
| Agriculture s. DEV.PR.CBK a/c<br>10003666222               |                                      | Development  |                       | -                       | 2,100,000               |
| UG KCSAP KCB A/c 1225866278                                |                                      | Development  |                       | 6,919,787               | 145,073                 |
| Village polytechnic CBK 100369318                          |                                      | Development  |                       | 8,322,048               | 25,103,750              |
| UG County Inst Grant SP CBK<br>1000372044                  |                                      | Recurrent  |                       | 0                       | 0                       |
| ASDSP A/C No 01141761835700                                |                                      | Development  |                       | 26,394,329              | 12,415,644              |
| KUSP-UIG A/C no.1258437260                                 |                                      | Recurrent  |                       | 10,000,334              | -                       |
| SPA Uasin Gishu County Urban Devt grant-<br>01141957681100 |                                      | Development  |                       | 685,964,869             | -                       |
| <b>REVENUE ACCOUNTS</b>                                    |                                      |  |                       |                         |                         |
| National bank 1001111955700                                |                                      | Recurrent  |                       | -                       | -                       |
| SBM Bank 162307522001                                      |                                      | Recurrent  |                       | -                       | 1                       |
| Equity Bank 109026411251                                   |                                      | Recurrent  |                       | 276,501                 | 214,058                 |
| KCB 1141856689   |                                      | Recurrent  |                       | 493,220                 | 2,191,500               |
| Cooperative Bank 141672927900                              |                                      | Recurrent  |                       | (1.02)                  | 0                       |
| Family Bank 82000011728                                    |                                      | Recurrent  |                       | 74,761                  | 213,049                 |

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|                          |  |           |  |                      |                      |
|--------------------------|--|-----------|--|----------------------|----------------------|
| Spire Bank A/c 405448501 |  | Recurrent |  | 7,987                | 13,024               |
| Mpesa 646464             |  | Recurrent |  | 2,242,403            | 1,388,710            |
| <b>Total</b>             |  |           |  | <b>2,081,158,462</b> | <b>2,642,251,763</b> |

**21B. CASH IN HAND**

|  | 2019 - 2020 | 2018 - 2019      |
|--|-------------|------------------|
|  | KShs        | KShs             |
| Cash in Hand – Held in domestic currency | -           | 1,287,419        |
| Cash in Hand – Held in foreign currency  | -           |                  |
| <b>Total</b>                             | <b>-</b>    | <b>1,287,419</b> |

|                             | 2019 - 2020 | 2018 - 2019 |
|-----------------------------|-------------|-------------|
|                             | KShs        | KShs        |
| <b>AINABKOI SUB COUNTY</b>  | -           |             |
| Burnt Forest Slaughter      | -           | 83,320      |
| Ilula Slaughter Slab        | -           | 24,200      |
| Flax / Islamic Slab         | -           | 13,400      |
| Cyrus Slaughter Slab        | -           | 33,700      |
| Kapsoya Health Centre       | -           | 12,690      |
| Uhuru Dispensary            | -           | 7,150       |
| Burnt Forest Market         | -           | 2,310       |
| <b>SOY SUB COUNTY</b>       | -           |             |
| Kipsigak Dispensary         | -           | 3,700       |
| Kuinet Dispensary           | -           | 10,000      |
| Mois Bridge Market          | -           | 9,010       |
| Mois Bridge Public Centre   | -           | 25,700      |
| Mogoon Dispensary           | -           | 17,450      |
| Ziwa Slaughter              | -           | 10,400      |
| Soy Health Centre           | -           | 15,470      |
| Railway Dispensary          | -           | 1,320       |
| <b>KESES SUB COUNTY</b>     | -           |             |
| Chepkigen Health Centre     | -           | 14,170      |
| Sukunanga Slab              | -           | 5,700       |
| Cherus Market               | -           | 1,810       |
| Cheptiret Market            | -           | 9,220       |
| Kesses Motorbike Collection | -           | 15,900      |
| Kesses Market               | -           | 4,620       |
| Ngeria Slaughter Slab       | -           | 16,650      |
| Kaptumo Dispensary          | -           | 6,300       |



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|                               |   |                  |
|-------------------------------|---|------------------|
| Chuiyat Dispensary            | - | 3,000            |
| <b>TURBO SUB COUNTY</b>       | - |                  |
| Main Market                   | - | 8,610            |
| Turbo Stage                   | - | 12,000           |
| Turbo Subcounty Health Centre | - |                  |
| Turbo Slaughter Slabn         | - | 7,000            |
| Kiokaren Slaughter Slab       | - | 8,700            |
| Mail inne Slaughter Slab      | - | 13,860           |
| West Market                   | - | 27,200           |
| Hawkers Market                | - | 32,290           |
| West Clinic                   | - | 42,600           |
| Huruma Health Centre          | - | 17,470           |
| Kahoya Market                 | - | 8,200            |
| <b>MOIBEN SUB COUNTY</b>      | - |                  |
| Chepkatet Public Health       | - | 4,000            |
| Kimumu Slab                   | - | 20,250           |
| Uasin Gishu District Hospital | - | 21,340           |
| Ziwa Auction Market           | - | 950              |
| Ngelel Tarit Dispensary       | - | 8,040            |
| <b>KAPSERET SUB COUNTY</b>    |   |                  |
| Pioneer Public Health         | - | 24,200           |
| Pionner Health Centre         | - | 21,600           |
| Kisor Dispensary              | - | 2,700            |
| Kapseret Market               | - | 15,650           |
| Kaburwo Slaughter             | - | 13,040           |
| Kapteldet Dispensary          | - | 8,850            |
| Kapseret/Kipkaren Market      | - | 4,650            |
| Langas Market                 | - | 9,470            |
| <b>GENERAL</b>                |   |                  |
| Veterinary                    | - | 24,300           |
| Cess Tai Quarry               | - | 2,650            |
| Liason Weighbridge            | - | 301,939          |
| Weights And Measures          | - | 159,490          |
| Dolla Millers Cess            | - | 119,180          |
| <b>Total</b>                  | - | <b>1,287,419</b> |

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

| <i>Description</i>  | <b>2019 - 2020</b> | <b>2018 - 2019</b> |
|---------------------|--------------------|--------------------|
|                     | <b>KShs</b>        | <b>KShs</b>        |
| Government Imprests | 3,343,895          | 3,590,645          |
| Clearance accounts  | -                  | -                  |
| <b>Total</b>        | <b>3,343,895</b>   | <b>3,590,645</b>   |

| <b>Name of Officer or Institution</b> | <b>Date Imprest Taken</b> | <b>Amount Taken</b> | <b>Amount Surrendered</b> | <b>Balance</b>   |
|---------------------------------------|---------------------------|---------------------|---------------------------|------------------|
|                                       |                           | <b>KShs</b>         | <b>KShs</b>               | <b>KShs</b>      |
| Benjamin Rop                          | 15/4/2019                 | 666,120             | -                         | 666,120          |
| Collins Kipkoech                      | 7/9/2018                  | 2,498,775           | -                         | 2,498,775        |
| Hillary Ndiema                        | 21/3/2019                 | 91,000              | -                         | 91,000           |
| Daniel Kemboi                         | 21/1/20                   | 58,000              |                           | 58,000           |
| Fredrick Maiyo                        | 28/8/19                   | 30,000              |                           | 30,000           |
| <b>Total</b>                          |                           | <b>3,343,895</b>    |                           | <b>3,343,895</b> |

**23. ACCOUNTS PAYABLE**

|              | <b>2019 - 2020</b> | <b>2018 - 2019</b> |
|--------------|--------------------|--------------------|
|              | <b>KShs</b>        | <b>KShs</b>        |
| Deposits     | 133,443,364        | 69,764,619         |
| <b>Total</b> | <b>133,443,364</b> | <b>69,764,619</b>  |

**24. FUND BALANCE BROUGHT FORWARD**

|                      | <b>2019 - 2020</b>   | <b>2018 - 2019</b>   |
|----------------------|----------------------|----------------------|
|                      | <b>KShs</b>          | <b>KShs</b>          |
| Bank accounts        | 2,642,251,763        | 1,430,325,058        |
| Cash in hand         | 1,287,419            | 6,033,685            |
| Accounts Receivables | 3,590,645            | 5,413,207            |
| Accounts Payables    | (69,764,619)         | (73,388,181)         |
| <b>Total</b>         | <b>2,577,365,208</b> | <b>1,368,383,769</b> |



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**25. PRIOR YEAR ADJUSTMENTS** a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

|                                     | Balance b/f<br>FY 2019/2020 as per<br>Financial statements | Adjustments | Adjusted Balance<br>b/f<br>FY 2018/2019 |
|-------------------------------------|--|-------------|---|
| Description of the error            | Kshs   | Kshs        | Kshs                                    |
| Bank account Balances-Exchequer A/c | -  | -           | 117,836,034                             |
| Cash in hand                        | -  |             |   |
| Accounts Payables                   | -  |             |   |
| Receivables                         | (334,750)  |             |   |
| Others ( <i>specify</i> )           | -  |             |   |
|                                     | <b>(334,750)</b>   |             | <b>117,836,034</b>                      |

**26. CHANGES IN RECEIVABLES**

| Description of the error                                | 2019 - 2020      | 2018 - 2019      |
|---|------------------|------------------|
|   | KShs             | KShs             |
| Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A) | 3,590,645        |                  |
| Imprest issued during the year (B)                      | 284,670,090      |                  |
| Imprest surrendered during the Year (C)                 | 284,916,840      |                  |
| Net changes in account receivables D= A+B-C             | <b>3,343,895</b> | <b>3,590,645</b> |

**27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS**

| Description of the error                                   | 2019 - 2020        | 2018 - 2019       |
|--|--------------------|-------------------|
|  | KShs               | KShs              |
| Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A) | 69,764,619         | -                 |
| Deposit and Retentions held during the year (B)            | 122,062,075        | -                 |
| Deposit and Retentions paid during the Year (C)            | (58,383,331)       | -                 |
| Net changes in account receivables D= A+B-C                | <b>133,443,364</b> | <b>69,764,619</b> |

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**7.8. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 2)**

|                             | Balance b/f<br>FY 2018/2019 | Additions for<br>the period | Paid during the<br>year | Balance c/f<br>FY 2019/2020 |
|-----------------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| Description                 | Kshs                        | Kshs                        | Kshs                    | Kshs                        |
| Construction of buildings   | 11,560,503                  | -                           | 11,560,503              | -                           |
| Construction of civil works | 1,091,434                   | 11,583,336                  | 1,091,434               | 11,583,336                  |
| Supply of goods             | 21,454,569.47               | 11,157,200                  | 21,454,569.47           | 11,157,200                  |
| Supply of services          | 95,207,674.49               | 27,218,070.68               | 95,207,674.49           | 26,438,020.68               |
| <b>Total</b>                | <b>129,314,181</b>          | <b>49,658,606.68</b>        | <b>129,314,181</b>      | <b>49,658,606.68</b>        |

**2. PENDING STAFF PAYABLES (See Annex 2)**

|                       | Balance b/f<br>FY 2018/2019 | Additions for<br>the period | Paid during the<br>year | Balance c/f<br>FY 2019/2020 |
|-----------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| Description           | Kshs                        | Kshs                        | Kshs                    | Kshs                        |
| Senior management     | 0                           | 0                           | 0                       | 0                           |
| Middle management     | 0                           | 0                           | 0                       | 0                           |
| Unionisable employees | 0                           | 174,249,091.45              | 0                       | 174,249,091.45              |
| Others                | 0                           | 310,000                     | 0                       | 310,000                     |
| <b>Total</b>          | <b>0</b>                    | <b>174,559,091.45</b>       | <b>0</b>                | <b>174,559,091.45</b>       |

**3. OTHER PENDING PAYABLES (See Annex 3)**

|  | Balance b/f<br>FY 2018/2019 | Additions for<br>the period | Paid during<br>the year | Balance c/f<br>FY 2019/2020 |
|--|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| Description                                    | Kshs                        | Kshs                        | Kshs                    | Kshs                        |
| Amounts due to National<br>Government entities | 0                           | 0                           | 0                       | 0                           |
| Amounts due to County<br>Government entities   | 0                           | 14,161,450.00               | 0                       | 14,161,450.00               |
| Amounts due to third parties                   | 152,199,562.09              | 53,991,431.49               | 152,199,562.09          | 53,991,431.49               |
| <b>Total</b>                                   | <b>152,199,562.09</b>       | <b>68,152,881.14</b>        | <b>152,199,562.09</b>   | <b>68,152,881.14</b>        |



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**4. External Assistance**

|   | <b>FY 2019/2020</b> | <b>FY 2018/2019</b> |
|---|---------------------|---------------------|
| <b>Description</b>  | <b>Kshs</b>         | <b>Kshs</b>         |
| External assistance received in cash                              | 0                   | 0                   |
| External assistance received as loans and grants                  | 0                   | 0                   |
| External assistance received in kind- as payment by third parties | 0                   | 0                   |
| <b>Total</b>  | <b>0</b>            | <b>0</b>            |

*a) External assistance relating loans and grants*

|  | <b>FY 2019/2020</b> | <b>FY 2018/2019</b> |
|--|---------------------|---------------------|
| <b>Description</b>                     | <b>Kshs</b>         | <b>Kshs</b>         |
| External assistance received as loans  | 0                   | 0                   |
| External assistance received as grants | 0                   | 0                   |
| <b>Total</b>                           | <b>0</b>            | <b>0</b>            |

*b. Undrawn external assistance*

|                                      | <b>Purpose for which the undrawn external assistance may be used</b> | <b>FY 2019/2020</b> | <b>FY 2018/2019</b> |
|--------------------------------------|--|---------------------|---------------------|
| <b>Description</b>                   |  | <b>Kshs</b>         | <b>Kshs</b>         |
| Undrawn external assistance - loans  | 0  | 0                   | 0                   |
| Undrawn external assistance - grants | 0  | 0                   | 0                   |
| <b>Total</b>                         | <b>0</b>   | <b>0</b>            | <b>00</b>           |

*c. Classes of providers of external assistance*

|                                       | <b>FY 2019/2020</b> | <b>FY 2018/2019</b> |
|---------------------------------------|---------------------|---------------------|
| <b>Description</b>                    | <b>Kshs</b>         | <b>Kshs</b>         |
| Multilateral donors                   | 0                   | 0                   |
| Bilateral donors                      | 0                   | 0                   |
| International assistance organization | 0                   | 0                   |
| NGOs                                  | 0                   | 0                   |
| National Assistance Organization      | 0                   | 0                   |
| <b>Total</b>                          | <b>0</b>            | <b>0</b>            |

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*d. Non-monetary external assistance*

|                    | <b>FY 2019/2020</b> | <b>FY 2018/2019</b> |
|--------------------|---------------------|---------------------|
| <b>Description</b> | <b>Kshs</b>         | <b>Kshs</b>         |
| Goods              |                     |                     |
| Services           |                     |                     |
| <b>Total</b>       |                     |                     |

*e. Purpose and use of external assistance*

| <b>PAYMENTS MADE BY THIRD PARTIES</b>                    | <b>FY 2019/2020</b> | <b>FY 2018/2019</b> |
|--|---------------------|---------------------|
| Compensation of Employees                                |                     |                     |
| Use of goods and services                                |                     |                     |
| Subsidies  |                     |                     |
| Transfers to Other Government Units                      |                     |                     |
| Other grants and transfers                               |                     |                     |
| Social Security Benefits                                 |                     |                     |
| Acquisition of Assets                                    |                     |                     |
| Finance Costs, including Loan Interest                   |                     |                     |
| Repayment of principal on Domestic and Foreign borrowing |                     |                     |
| Other Payments   |                     |                     |
| <b>TOTAL</b>   |                     |                     |

*f. External Assistance paid by Third Parties on behalf of the Entity by Source*

*This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity*

|                                       | <b>FY 2019/2020</b> | <b>FY 2018/2019</b> |
|---------------------------------------|---------------------|---------------------|
| <b>Description</b>                    | <b>Kshs</b>         | <b>Kshs</b>         |
| National government                   | xxx                 | xxx                 |
| Multilateral donors                   | xxx                 | Xxx                 |
| Bilateral donors                      | xxx                 | Xxx                 |
| International assistance organization | xxx                 | Xxx                 |
| NGOs                                  | xxx                 | Xxx                 |
| National Assistance Organization      | xxx                 | Xxx                 |
| <b>Total</b>                          | <b>xxx</b>          | <b>Xxx</b>          |



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**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY**

*Classification by Source*

|                                       | <b>FY 2019/2020</b> | <b>FY 2018/2019</b> |
|---------------------------------------|---------------------|---------------------|
| <b>Description</b>                    | <b>Kshs</b>         | <b>Kshs</b>         |
| National government                   |                     |                     |
| Multilateral donors                   |                     |                     |
| Bilateral donors                      |                     |                     |
| International assistance organization |                     |                     |
| NGOs                                  |                     |                     |
| National Assistance Organization      |                     |                     |
| <b>Total</b>                          |                     |                     |

*Classification of payments made by Third Parties by Nature of expenses*

| <b>PAYMENTS MADE BY THIRD PARTIES</b>                    | <b>FY 2019/2020</b> | <b>FY 2018/2019</b> |
|--|---------------------|---------------------|
| Compensation of Employees                                |                     |                     |
| Use of goods and services                                |                     |                     |
| Subsidies  |                     |                     |
| Transfers to Other Government Units                      |                     |                     |
| Other grants and transfers                               |                     |                     |
| Social Security Benefits                                 |                     |                     |
| Acquisition of Assets                                    |                     |                     |
| Finance Costs, including Loan Interest                   |                     |                     |
| Repayment of principal on Domestic and Foreign borrowing |                     |                     |
| Other Payments   |                     |                     |
| <b>TOTAL</b>   |                     |                     |

**6. RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and

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- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions**

|  | <b>2019- 2020</b>    | <b>2018- 2019</b> |
|--|----------------------|-------------------|
|  | <b>Kshs</b>          | <b>Kshs</b>       |
| Key Management Compensation (Governors, CEC Members and COs) | 112,542,480          | -                 |
| <b><u>Transfers to related parties</u></b>                   |                      |                   |
| Transfer to the County Assembly                              | 682,950,255          | -                 |
| Transfers to other County Government Entities                | 527,363,499          | -                 |
| Transfers to Development Projects                            | 7,600,000            | -                 |
| Transfers to non-reporting entities e.g. schools and welfare | 159,870,000          | -                 |
| Transfers to County Water Service Providers                  | 25,519,226           | -                 |
| Expenses paid on behalf of County Water Service Providers    | -                    | -                 |
| <b>Total Transfers to related parties</b>                    | <b>1,403,302,980</b> | <b>-</b>          |
| <b><u>Transfers from related parties</u></b>                 |                      |                   |
| Transfers from the Exchequer-Equitable shares                | 5,785,620,000        | -                 |
| Transfers from Kenya Roads Board                             | 179,681,250          | -                 |
| Transfers from SCs and SAGAs- National Government            | -                    | -                 |
| Donor Funds released through' Exchequer releases             | 795,773,959          | -                 |
| Transfers from other government Entities                     | 125,713,000          | -                 |
| <b>Total Transfers from related parties</b>                  | <b>6,886,788,209</b> | <b>-</b>          |

**7. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

| <b>Entity</b>   | <b>Date Established /Date taken over</b> | <b>Location</b> | <b>Accounting Officer responsible</b>                               |
|---|--|-----------------|---|
| <b>Entity</b>   | <b>Date Established</b>                  | <b>Location</b> | <b>Accounting Officer responsible</b>                               |
| Uasin Gishu County Emergency Fund                                   | 22/1/2016                                | County HQ       | Fund Administrator Emergency Fund                                   |
| Uasin Gishu County Education Bursary Fund                           | 20/1/2016                                | County HQ       | Fund Administrator Education Bursary Fund                           |
| Uasin Gishu County Car Loan And Mortgage Fund                       | 6/10/2015                                | County HQ       | Fund Administrator Car Loan And Mortgage Fund                       |
| Uasin Gishu County Technical Vocational And Education Training Fund | 20/1/2016                                | County HQ       | Fund Administrator Technical Vocational And Education Training Fund |
| Uasin Gishu Inua Biashara Fund                                      | 6/6/2020                                 | County HQ       | Chief officer Trade and Industrialization                           |
| Uasin Gishu County Enterprise Development Fund                      | 26/1/2016                                | County HQ       | Fund Administrator Enterprise development fund                      |



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**8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

| Name of Bank, Account No. & currency | Amount in bank account currency* | Ex. rate (if in foreign currency) | 2019 - 2020         | 2018 - 2019      |
|--------------------------------------|----------------------------------|-----------------------------------|---------------------|------------------|
|                                      | kshs                             | -                                 | <b>KShs</b>         | <b>KShs</b>      |
| National Bank a/c 1001111955700      |                                  |                                   | 0.02                | -                |
| SBM Bank a/c                         |                                  |                                   | -                   | 1                |
| Equity Bank a/c 109026411251         |                                  |                                   | 276,501             | 214,058          |
| KCB A/c 1141856689                   |                                  |                                   | 493,220.01          | 2,191,500        |
| KCB a/c 1153154811                   |                                  |                                   | -                   | -                |
| Cooperative Bank a/c 1141672927900   |                                  |                                   | (1.02)              | -                |
| Family Bank a/c 8200011728           |                                  |                                   | 74,761.03           | 213,049          |
| Spire Bank a/c 405448501             |                                  |                                   | 7,986.85            | 13,024           |
| Mpesa-646464                         |                                  |                                   | 2,242,403           | 1,388,710        |
| <b>Total</b>                         |                                  |                                   | <b>3,094,870.87</b> | <b>4,020,342</b> |

**9. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S 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) |
|--|---|--|--|-----------------------------------|--|
| 5.12                                       | compensation of employee's payments for the year ended 30 June 2019 exceeds 35% | The County realized an increase in local revenue collection in FY 2018/19 which is an indication that measures put in place to mitigate the wage bill were successful as the ratio for the FY2017/18 was 43% of the County total revenue as compared | Chief Officer Public Service Management                        | Not Resolved                      | 30 <sup>th</sup> June 2021                                       |

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| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>  | <b>Management comments</b>  | <b>Focal Point person to resolve the issue (Name and designation)</b>   | <b>Status: (Resolved / Not Resolved)</b> | <b>Timeframe: (Put a date when you expect the issue to be resolved)</b>         |
|---|---|---|---|--|---|
|   |   | to FY2018/19 which is 38% therefore registering an improvement of 5%. |   |  |   |
| <b>1.19.1</b>                                     | Construction of Chagaiya High Altitude Training Camp                            | Delay in implementation of the project                                | The County Government has put in measures to ensure that the project is implemented into completion by allocating additional funds the financial year 2020/2021 and having a new advert for the project             | <b>1.19.1</b>                            | Construction of Chagaiya High Altitude Training Camp                            |
| <b>5.19.2</b>                                     | Stalled Construction of 40 Bed Maternity Block at Kapteldon Sub-County Hospital | Delay in implementation of the project                                | The County Government has put in measures to ensure that the project is implemented into completion.  | <b>5.19.2</b>                            | Stalled Construction of 40 Bed Maternity Block at Kapteldon Sub-County Hospital |
| <b>5.19.3</b>                                     | 5.19.3 Stalled Construction of Fire Station at Burnt Forest                     | Delay in implementation of the project                                | The project is now completed  | <b>5.19.3</b>                            | 5.19.3 Stalled Construction of Fire Station at Burnt Forest                     |
| <b>5.9.4</b>                                      | 5.19.4 Stalled Construction of Kapseret Sub-County Office                       | Delay in implementation of the project                                | The County Government has put in measures to ensure that the project is implemented into completion by allocating additional funds the financial year 2019/2020 & 2020/2021 and having a new advert for the project | <b>5.9.4</b>                             | 5.19.4 Stalled Construction of Kapseret Sub-County Office                       |
| <b>5.19.7</b>                                     | 5.19.7 Stalled Construction of Proposed Model Sub-                              | Delay in implementation of the project                                | The County Government has put in measures to ensure   | <b>5.19.7</b>                            | 5.19.7 Stalled Construction of Proposed   |



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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) |
|--|--|--|---|-----------------------------------|--|
|  | County Hospital Phase 1 - Ziwa Health Centre         |  | that the project is implemented into completion by allocating additional funds the financial year 2019/2020 & 2020/2021 and having a new advert for the project   |                                   | Model Sub-County Hospital Phase 1 - Ziwa Health Centre           |
| 1.19.1                                     | Construction of Chagaiya High Altitude Training Camp | Delay in implementation of the project | The County Government has put in measures to ensure that the project is implemented into completion by allocating additional funds the financial year 2020/2021 and having a new advert for the project | 1.19.1                            | Construction of Chagaiya High Altitude Training Camp             |

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign 

Date.....

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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

| <b>Period</b>                    | <b>Equitable Share</b> | <b>DANIDA/<br/>THS</b> | <b>Free<br/>Maternity<br/>Health Care</b> | <b>RMLF</b>        | <b>Transfer to<br/>County<br/>Assembly</b> | <b>Other transfers<br/>Donor funds<br/>transferred<br/>through<br/>exchequer</b> | <b>Total Transfers<br/>from the<br/>National<br/>Treasury/<br/>Exchequer</b> |
|----------------------------------|------------------------|------------------------|---|--------------------|--|--|--|
| Exchequer Releases for quarter 1 | 1,022,010,899          | -                      | -   | -                  | 143,786,227                                | -  | 1,165,797,126  |
| Exchequer Releases for quarter 2 | 1,545,435,737          | 8,859,375              | -   | -                  | 235,049,703                                | -  | 1,789,344,815  |
| Exchequer Releases for quarter 3 | 1,777,994,726          | 16,260,030             | -   | 89,840,625         | 144,587,555                                | 14,915,644   | 2,043,598,580  |
| Exchequer Releases for quarter 4 | 2,999,068,762          | 34,050,601             | 20,813,365                                | 44,920,313         | 159,526,770                                | 82,561,972   | 3,340,941,783  |
| <b>Total</b>                     | <b>7,344,510,124</b>   | <b>59,170,006</b>      | <b>20,813,365</b>                         | <b>134,760,938</b> | <b>682,950,255</b>                         | <b>97,477,616</b>  | <b>8,339,682,304</b>   |



**UASIN GISHU COUNTY EXECUTIVE**  
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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

| Supplier of Goods or Services            | Original Amount   | Date Contracted | Amount Paid To-Date | Outstanding Balance 2018/2019 | Outstanding Balance 2019/2020 | Comments             |
|--|-------------------|-----------------|---------------------|-------------------------------|-------------------------------|----------------------|
|  | A                 | B               | C                   | d=a-c                         |                               |                      |
| <b>Construction of buildings</b>         |                   |                 |                     |                               |                               |                      |
| 1.                                       |                   |                 |                     |                               |                               |                      |
| 2.                                       |                   |                 |                     |                               |                               |                      |
| 3.                                       |                   |                 |                     |                               |                               |                      |
| <b>Sub-Total</b>                         |                   |                 |                     |                               |                               |                      |
| <b>Construction of civil works</b>       |                   |                 |                     |                               |                               |                      |
| 4. Wayshan Ltd                           | 2,339,500         | 2019-2020       | 0                   | 0                             | 2,339,500                     | Unpaid as at 30/6/20 |
| 5. Eltons tech Systems                   | 3,598,200         | 2019-2020       | 0                   | 0                             | 3,598,200                     | Unpaid as at 30/6/20 |
| 6. Notion Enterprises                    | 2,052,036         | 2019-2020       | 0                   | 0                             | 2,052,036                     | Unpaid as at 30/6/20 |
| 7. Ganol Contractors Ltd                 | 3,593,600         | 2019-2020       | 0                   | 0                             | 3,593,600                     | Unpaid as at 30/6/20 |
| <b>Sub-Total</b>                         | <b>11,583,336</b> |                 |                     |                               | <b>11,583,336</b>             |                      |
| <b>Supply of goods</b>                   |                   |                 |                     |                               |                               |                      |
| 8. Biomax East Africa                    | 10,590,000        | 2019-2020       | 0                   | 0                             | 10,590,000                    | Unpaid as at 30/6/20 |
| 9. Kolot Ltd                             | 91,000            | 2019-2020       | 0                   | 0                             | 91,000                        | Unpaid as at 30/6/20 |
| 10. Pervic ltd                           | 230,200           | 2019-2020       | 0                   | 0                             | 230,200                       | Unpaid as at 30/6/20 |
| 11. Kamiti Prisons Industries            | 246,000           | 2019-2020       | 0                   | 0                             | 246,000                       | Unpaid as at 30/6/20 |
| <b>Sub-Total</b>                         | <b>11,157,200</b> |                 |                     |                               | <b>11,157,200</b>             |                      |
| <b>Supply of services</b>                |                   |                 |                     |                               |                               |                      |
| 12. Safaricom Ltd                        | 7,692,000         | 2019-2020       | 0                   | 0                             | 7,692,000                     | Unpaid as at 30/6/20 |
| 13. Nation Media( various invoices)      | 641,480           | 2019-2020       | 0                   | 0                             | 641,480                       | Unpaid as at 30/6/20 |
| 14. Josephs Queens Garden limited        | 380,000           | 2019-2020       | 0                   | 0                             | 380,000                       | Unpaid as at 30/6/20 |
| 15. Le Voyage Resort                     | 302,689.68        | 2019-2020       | 0                   | 0                             | 150,000                       | Unpaid as at 30/6/20 |
| 16. College of Human Resource Management | 150,000           | 2019-2020       | 0                   | 0                             | 150,000                       | Unpaid as at 30/6/20 |
| 17. African touch                        | 1,478,161         | 2019-2020       | 0                   | 0                             | 1,478,161                     | Unpaid as at 30/6/20 |
| 18. Hi-tech Plus Opticians               | 101,000           | 2019-2020       | 0                   | 0                             | 101,000                       | Unpaid as at 30/6/20 |

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| <b>Supplier of Goods or Services</b> | <b>Original Amount</b> | <b>Date Contracted</b> | <b>Amount Paid To-Date</b> | <b>Outstanding Balance 2018/2019</b> | <b>Outstanding Balance 2019/2020</b> | <b>Comments</b>      |
|--------------------------------------|------------------------|------------------------|----------------------------|--------------------------------------|--------------------------------------|----------------------|
| 19. Elgeyo Travels                   | 13,691,370             | 2019-2020              | 0                          | 0                                    | 13,691,370                           | Unpaid as at 30/6/20 |
| 20. Valley Star Enterprises          | 591,000                | 2019-2020              | 0                          | 0                                    | 591,000                              | Unpaid as at 30/6/20 |
| 21. Standard Group Limited           | 1,529,380              | 2019-2020              | 0                          | 0                                    | 1,529,380                            | Unpaid as at 30/6/20 |
| 22. The ASK Eldoret Branch           | 340,240                | 2019-2020              | 0                          | 0                                    | 340,240                              | Unpaid as at 30/6/20 |
| 23. Nala Nursing Home                | 20,750                 | 2019-2020              | 0                          | 0                                    | 20,750                               | Unpaid as at 30/6/20 |
| <b>Sub-Total</b>                     | <b>27,218,070.68</b>   |                        |                            |                                      | <b>27,218,070.68</b>                 |                      |
| <b>Grand Total</b>                   | <b>49,658,606.68</b>   |                        |                            |                                      | <b>49,658,606.68</b>                 |                      |



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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff   | Job Group | Original Amount       | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2018/2019 | Outstanding Balance 2019/2020 | Comments |
|---|-----------|-----------------------|-------------------------|---------------------|-------------------------------|-------------------------------|----------|
|   |           | A                     | B                       | C                   | d=a-c                         |                               |          |
| <b>Senior Management</b>                              |           |                       |                         |                     |                               |                               |          |
| 1.  |           |                       |                         |                     |                               |                               |          |
| 2.  |           |                       |                         |                     |                               |                               |          |
| 3.  |           |                       |                         |                     |                               |                               |          |
| <b>Sub-Total</b>                                      |           |                       |                         |                     |                               |                               |          |
| <b>Middle Management</b>                              |           |                       |                         |                     |                               |                               |          |
| 4.  |           |                       |                         |                     |                               |                               |          |
| 5.  |           |                       |                         |                     |                               |                               |          |
| 6.  |           |                       |                         |                     |                               |                               |          |
| <b>Sub-Total</b>                                      |           |                       |                         |                     |                               |                               |          |
| <b>Unionisable Employees</b>                          |           |                       |                         |                     |                               |                               |          |
| 7. Staff salary deductions(various bank institutions) |           | 174,249,091.45        |                         |                     |                               | 174,249,091.45                |          |
| 8.  |           |                       |                         |                     |                               |                               |          |
| 9.  |           |                       |                         |                     |                               |                               |          |
| <b>Sub-Total</b>                                      |           | <b>174,249,091.45</b> |                         |                     |                               | <b>174,249,091.45</b>         |          |
| <b>Others (specify)</b>                               |           |                       |                         |                     |                               |                               |          |
| 10. Staff Medallion(various)                          |           | 310,000               |                         |                     |                               | 310,000                       |          |
| 11.   |           |                       |                         |                     |                               |                               |          |
| 12.   |           |                       |                         |                     |                               |                               |          |
| <b>Sub-Total</b>                                      |           | <b>310,000</b>        |                         |                     |                               | <b>310,000</b>                |          |
| <b>Grand Total</b>                                    |           | <b>174,559,091.45</b> |                         |                     |                               | <b>174,559,091.45</b>         |          |

UASIN GISHU COUNTY EXECUTIVE  
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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

| Name   | Brief Transaction Description  | Original Amount       | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2018/2019 | Outstanding Balance 2019/2020 | Comments |
|--|--------------------------------|-----------------------|-------------------------|---------------------|-------------------------------|-------------------------------|----------|
|  |                                | a                     | B                       | c                   | d=a-c                         |                               |          |
| <b>Amounts due to National Govt Entities</b> |                                |                       |                         |                     |                               |                               |          |
| 1.   |                                |                       |                         |                     |                               |                               |          |
| 2.   |                                |                       |                         |                     |                               |                               |          |
| <b>Sub-Total</b>                             |                                |                       |                         |                     |                               |                               |          |
| <b>Amounts due to County Govt Entities</b>   |                                |                       |                         |                     |                               |                               |          |
| 3. Chebororwa ATC                            | Training Conference facilities | 3,748,260             | 2019-2020               |                     |                               | 3,748,260                     |          |
| 4. Lands & Housing                           | House rent                     | 3,213,210             | 2019-2020               |                     |                               | 3,213,210                     |          |
| 5. ECDE'S                                    | Grants                         | 6,500,000             | 2019-2020               |                     |                               | 6,500,000                     |          |
| 6. Cattle Dips/ECDE                          | Grants                         | 700,000               | 2019-2020               |                     |                               | 7,00,000                      |          |
| <b>Sub-Total</b>                             |                                | <b>14,161,450.00</b>  |                         |                     |                               | <b>14,161,450.00</b>          |          |
| <b>Amounts due to Third Parties</b>          |                                |                       |                         |                     |                               |                               |          |
| 7. County Gratuity                           | Staff gratuity                 | 4,519,335             | 2019-2020               |                     |                               | 4,519,335                     |          |
| 8. Lapfund                                   | Statutory deductions           | 6,179,461.05          | 2019-2020               |                     |                               | 6,179,461.05                  |          |
| 9. Laptrust                                  | Statutory deductions           | 42,382,819.44         | 2019-2020               |                     |                               | 42,382,819.44                 |          |
| 10. Helb                                     | Loans                          | 909,815.65            |                         |                     |                               | 909,815.65                    |          |
| <b>Sub-Total</b>                             |                                | <b>53,991,431.49</b>  |                         |                     |                               | <b>53,991,431.49</b>          |          |
| <b>Others (specify)</b>                      |                                |                       |                         |                     |                               |                               |          |
| 11.  |                                |                       |                         |                     |                               |                               |          |
| 12.  |                                |                       |                         |                     |                               |                               |          |
| <b>Sub-Total</b>                             |                                | <b>0</b>              |                         |                     |                               | <b>0</b>                      |          |
| <b>Grand Total</b>                           |                                | <b>68,152,881.14</b>  |                         |                     |                               | <b>68,152,881.14</b>          |          |
| <b>TOTALS</b>                                |                                | <b>292,370,579.27</b> |                         |                     |                               | <b>292,370,579.27</b>         |          |



**UASIN GISHU COUNTY EXECUTIVE**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**

|  | Historical Cost<br>b/f | Additions during<br>the year | Disposals<br>during the<br>year | Transfers in/(out)<br>during the year | Historical Cost<br>c/f (KShs ) |
|--|------------------------|------------------------------|---------------------------------|---------------------------------------|--------------------------------|
| Asset class                              | Kshs(2018/2019)        | (KShs )                      | (KShs )                         | (KShs)                                | 2019/2020                      |
| Land                                     | 88,371,690             | 46,545,000                   | -                               | -                                     | 134,916,690                    |
| Buildings and structures                 | 4,398,253,928          | 562,330,195                  | -                               | -                                     | 4,960,584,123                  |
| Transport equipment                      | 348,525,440            | 45,265,900                   | -                               | -                                     | 393,791,340                    |
| Office equipment, furniture and fittings | 115,550,084            | 75,307,587                   | -                               | -                                     | 190,857,671                    |
| ICT Equipment                            | 67,956,050             | 0                            | -                               | -                                     | 67,956,050                     |
| Machinery and Equipment                  | 2,875,326,983          | 255,497,965                  | -                               | -                                     | 3,130,824,948                  |
| Heritage and cultural assets             | 410,524,345            | 452,324,239                  | -                               | -                                     | 862,848,584                    |
| Biological assets                        | -                      | -                            | -                               | -                                     | -                              |
| Intangible assets                        | 141,331,882            | 4,353,780                    | -                               | -                                     | 145,685,662                    |
| Infrastructure assets- Roads, Rails      | 649,964,882            | 523,910,733                  | -                               | -                                     | 1,173,875,615                  |
| Work in progress                         | -                      | -                            | -                               | -                                     | -                              |
| <b>Total</b>                             | <b>9,095,805,131</b>   | <b>1,965,535,399</b>         | <b>-</b>                        | <b>-</b>                              | <b>11,061,340,530</b>          |

*(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.)*

**UASIN GISHU COUNTY EXECUTIVE  
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**ANNEX 6 – INTER-ENTITY TRANSFERS**

| Ref | Entity   | Quarter 1          | Quarter 2          | Quarter 3          | Quarter 4          | Amount transferred KShs | Amount Confirmed as received KShs | difference | explanation |
|-----|--|--------------------|--------------------|--------------------|--------------------|-------------------------|-----------------------------------|------------|-------------|
| 1   | County Assembly                                  | 143,786,227        | 235,049,703        | 144,587,555        | 159,526,770        | 682,950,255             | 682,950,255                       | -          |             |
| 2   | Technical Vocational And Education Training Fund | -                  | -                  | -                  | 33,000,000         | 33,000,000              | 33,000,000                        | -          |             |
| 3.  | Bursary and Skills Development Fund              | -                  | -                  | 95,000,000         |                    | 95,000,000              | 95,000,000                        | -          |             |
| 4.  | Emergency Fund                                   | -                  | -                  | 23,000,000         | 147,844,273        | 170,844,273             | 170,844,273                       | -          |             |
| 5.  | Enterprise Development Fund                      | -                  | 193,000,000        | -                  |                    | 193,000,000             | 193,000,000                       | -          |             |
| 6.  | Inua Biashara Fund                               | -                  | -                  | -                  | 10,000,000         | 10,000,000              | 10,000,000                        | -          |             |
| 7.  | Edoret Water & Sanitation Co.                    | 0                  | -                  | -                  | 25,519,226         | 25,519,226              | 25,519,226                        | -          |             |
|     | <b>TOTAL</b>                                     | <b>143,786,227</b> | <b>428,049,703</b> | <b>262,587,555</b> | <b>375,890,269</b> | <b>1,210,313,754</b>    | <b>1,210,313,754</b>              |            |             |

  
 Director of Finance Executive  
  
 Director Enterprise Development Fund  


  
 Director of Finance County Assembly and Project Administrator  
  
 Director Bursary & Skills Development  


  
 Director Technical Vocational & Education Fund  
  
 Director Emergency Fund  




**UASIN GISHU COUNTY EXECUTIVE**  
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**ANNEX 7 Contingent liabilities register**

|    | <b>Nature of contingent liability</b> | <b>Payable to</b> | <b>Currency</b> | <b>Estimated Amount Kshs</b> | <b>Expected date of payment</b> | <b>Remarks</b> |
|----|---------------------------------------|-------------------|-----------------|------------------------------|---------------------------------|----------------|
| 1  |                                       |                   |                 |                              |                                 |                |
| 2  |                                       |                   |                 |                              |                                 |                |
| 3  |                                       |                   |                 |                              |                                 |                |
| 4  |                                       |                   |                 |                              |                                 |                |
| 5  |                                       |                   |                 |                              |                                 |                |
| 6  |                                       |                   |                 |                              |                                 |                |
| 7  |                                       |                   |                 |                              |                                 |                |
| 8  |                                       |                   |                 |                              |                                 |                |
| 9  |                                       |                   |                 |                              |                                 |                |
| 10 |                                       |                   |                 |                              |                                 |                |
| 11 |                                       |                   |                 |                              |                                 |                |
| 12 |                                       |                   |                 |                              |                                 |                |
|    |                                       |                   |                 |                              |                                 |                |

**UASIN GISHU COUNTY EXECUTIVE  
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**ANNEX 8 – BANK RECONCILIATION/F.O 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*