

REPUBLIC OF KENYA



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REPORT

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ON

**COUNTY ASSEMBLY OF
UASIN GISHU**

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

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CLERK AT THE TABLE	Kavete



UASIN GISHU COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

OFFICE OF THE AUDITOR-GENERAL
NORTH RIFT REGIONAL OFFICE

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

(This list is an indication of acronyms and key terms; the County Assembly should include all from the annual report and financial statements prepared)

2. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 30 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

The *Uasin Gishu County Assembly* day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon.Philip Muigei
2.	Clerk of the County Assembly	Shadrack K Choge
	Head of Departments	
1.	Director-Finance &Accounting	Mr. William K Koech
2.	Principal Finance Officer	Mr. Peter Ouyo
3.	Procurement Officer	Mr. Samson Changwony
4	Serjeant-at- Arms	Mr. Thomas Salbei
5.	Director- Information Services	Mr. Haron Sitenei
6.	Principal Fiscal Analyst	Mr. Lazarus Kemboi
7.	Legal Officer	Mrs. Michele Saina
8.	Principal Accountant	Mrs.Jesang Sally
9.	Director -Human Resource	Mrs.. Miriam Sawe
10.	Research Officer	Mr. Elias Koech
11.	Public Relations Officer	Mr. David Sum
12.	Hansard Officer	Mr. Richard Bett

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Shadrack K. Choge
2.	Director-Finance &Accounting	Mr. William K Koech
3.	Principal Finance Officer	Mr.Peter Ouyo
4.	Principal Accountant	Jesang Sally

Key Entity Information and Management (Continued)

(d).Fiduciary Oversight Arrangements

The Public Accounts and Investments Committee have two main functions:-

- (a) Examination of the accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit; and
- (b) Examination of the working of the county public investments.

The Public Accounts and Investments Committee shall further:

- (a) Examine the reports and accounts of the public investments;
- (b) Examine the reports, if any, of the Auditor General on the public investments; and
- (c) Examine in the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

- ***Finance, Budget and Appropriation committee***

The functions of the Committee are to;

- (a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget;
- (b) Discuss and review the estimates and make recommendations to the House;
- (c) Examine the County Fiscal Strategy Paper presented to the House;
- (d) Examine Bills related to the County budget, including Appropriations Bills;
- (e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays; and
- (f) Consider all matters related to economic policies, planning, projects and programmes as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her; and all matters related to finance in the County Government other than the specific documents dealing with issues of the annual budget as specified in the Public Finance Management Act, 2012

(g).Entity Headquarters

P.O. Box 100,
Assembly Hall
Uganda Road
ELDORET, KENYA

(h).Entity Contacts

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

(i).Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Other Commercial Banks
Kenya Commercial Bank
Eldoret West Branch
P.o Box 1597-30100
ELDORET, KENYA

(j).Independent Auditor

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

(k).Principal Legal Adviser

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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Uasin Gishu county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

A. Select Committee

- a) Committee of Powers and Privileges
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee

B.Sectorial Committees

1. Devolution and Public Administration
2. Public Service Management
3. Education and Vocational Training
4. Youth and Sports
5. Health Services
6. Culture Heritage and Community Services
7. Trade, Tourism and Industrialization
8. Co-operatives and Enterprise Development
9. Lands and Physical Planning
10. Agriculture and Agribusiness
11. Housing and Urban Development
12. Roads, Transport and Public Works
13. Implementation.
14. Water, Irrigation and Sanitation.
15. Energy, Environment, Climate Change and Natural Resources.
16. Labour, Social welfare, Gender and Children.
17. Livestock and Fisheries
18. ICT, E-government and Innovation.

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee members during FY 2023 were:

Member	Designation	Ward
Hon.Philip Muigei	Chairperson	Speaker
Hon. Sarah Malel	Vice-Chairperson	Kimumu
Hon. Amos Kiptanui Kimeli	Member	Race Course
Hon. Carolyne Cheron	Member	Nominated
Hon.Ezekiel Kodi	Member	Ziwa
Hon.Nicholas Bittok	Member	Tapsagoi

b) Audit Committee

The audit committee was constituted in xxx. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held xxx meetings in FY 20xx. The committee members during FY 20xx were:

Member	Designation
N/A	

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held xxx extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Gilbert Kosgey	Chairperson	Cheptiret kipchamo
Hon. David Waiganjo Waweru	Vice-Chairperson	Nominated
Hon. Hassan Saida Chepkoech	Member	Nominated
Hon. Francis Muya Mwangi	Member	Langas
Hon. Hillary Kipchumba Toroitich	Member	Moiben
Hon. Patrick Kimeli Kimaiyo	Member	Mois bridge
Hon. David Kiptoo Tarus	Member	Kapkures
Hon. Peter Kimani Wanjohi	Member	Huruma
Hon. Rebecca Jerop	Member	Nominated

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

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Member	Designation	Ward
Hon. Samuel Kipsang Sawe	Chairperson	Kamagut
Hon. Isaac Kibet Samoei	Vice-Chairperson	Kapsaos
Hon. Jonathan Kiproop Ngetich	Member	Kaptagat
Hon. Isaac Kirwa Kemboi	Member	Kapsoya
Hon. Moses Kipchumba Kebeney	Member	Kapseret
Hon. Julius Kibet Sang	Member	Megun
Hon. Caroline Cheron	Member	Nominated
Hon. Amos Kiptanui Kimeli	Member	Race Course
Hon. Evans Kipruto Kapkea	Member	Tembelio
Hon. Sarah Jelagat Malel	Member	Kimumu
Hon. Rebecca Chepchirchir Sugut	Member	Kuinet Kapsuswa
Hon. Isaac Kiptanui Chirchir	Member	Soy
Hon. David Letting Kimeli	Member	Kipkenyo

e).Agriculture, Livestock and Fisheries

All matters related to agriculture, including crop and animal husbandry; livestock sale yards; County abattoirs; plant and animal disease control; fisheries; animal control and welfare, including licensing of dogs; and facilities for the accommodation, care, and burial of animals.

Member	Designation	Ward
Hon. James Kiprotich Serem	Chairperson	Karuna Meibeki
Hon. Hassan Saida Chepkoech	Vice-Chairperson	Nominated

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Hon. Gilbert Kiptoo Chepkonga	Member	Ainabkoi Orare
Hon. Kiboi Chemtai Nancy	Member	Nominated
Hon. David Kimeli Letting	Member	Kipkenyo
Hon. Isaac Kirwa Kemboi	Member	Kapsoya
Hon. Nathan Maina Malamoch	Member	Serego Barsombe
Hon. Naomi Chepkemboi Serem	Member	Nominated
Hon. Samwel Kipsang Sawe	Member	Kamagut
Hon. Nicholas Kipruto Bittok	Member	Tapsagoi
Hon. Julius Kiptoo Songok	Member	Tulwet Chuiyat

f). Devolution, Legal Affairs and Public Administration.

All matters related to implementation of the devolved system of government within the county; Constitutional affairs; the administration of law and justice, including elections, ethics, integrity and anti-corruption measures; and protection of human rights and good governance.

Member	Designation	Ward
Hon. David Kiptoo Tarus	Chairperson	Kapkures
Hon. Caroline Cheron	Vice-Chairperson	Nominated
Hon. Roda Jelagat Kemboi	Member	Nominated
Hon. Hassan Saida Chepkoech	Member	Nominated
Hon. Julius Kibet Sang	Member	Megun
Hon. Gilbert Kipsang Kosgei	Member	Cheptiret Kipchamo
Hon. David Biwott Keitany	Member	Sergoit

Hon.Nathan Maina Malamoch	Member	Serego Barsombe
Hon. Magrinah Chebet Kebenei	Member	Nominated
Hon. Hillary KipchumbaToroitich	Member	Moiben
Hon. Nicholas Kipruto Bittok	Member	Tapsagoi
Hon. David Kiptoo Tarus	Chairperson	Kapkures

g).Labour and Social Welfare, Gender, Children, Youth and Sports.

All matters related to labour social welfare of the elderly and disadvantaged groups; gender, youth and children welfare; sports and 181 sporting activities; and control of drugs and pornography.

Member	Designation	Ward
Hon. Patrick Kimeli Kimaiyo	Chairperson	Mois Bridge
Hon. Belinda Chebichi Tirop	Vice-Chairperson	Nominated
Hon. Roda Jelagat Kemboi	Member	Nominated
Hon. Richard Kipkirong Kering	Member	Ngeria
Hon.Thomas Kiprugut Yego	Member	Tarakwa
Hon. Hillary KipchumbaToroitich	Member	Moiben
Hon. Mercy Jepkurui	Member	Nominated
Hon. Marygorreti Boroswa	Member	Kipsomba
Hon. Gilbert Kipchumba Lagat	Member	Kiplombe
Hon. Sahra Abdi Aidid	Member	Nominated
Hon. Magrinah Chebet Kebenei	Member	Nominated

h).Education and Vocational Training.

All matters related to pre-primary education, youth polytechnics, home craft centres and child care facilities; educational bursary programmes; and the provision of infrastructure, equipment and facilities in pre-primary and vocational educational institutions within the County.

Member	Designation	Ward
Hon. Thomas Kiprugut Yego	Chairperson	Tarakwa
Hon. Kiboi Chemtai Nancy	Vice-Chairperson	Nominated
Hon. Roda Jelagat Kemboi	Member	Nominated
Hon. Serem James Kiprotich	Member	Karuna/Meibei
Hon. Mercy Jepkurui	Member	Nominated
Hon. Mary goretta Boroswa	Member	Kipsomba
Hon. David Kiptoo Tarus	Member	Kapkures
Hon. Sahra Abdi Aidid	Member	Nominated
Hon. James Wachira Maina	Member	Nominated
Hon. Nicholas Kipruto Bittok	Member	Tapsagoi
Hon. Gilbert Kipchumba Lagat	Member	Kiplombe

i).Health Services.

All matters related to County health facilities and pharmacies; ambulance services; promotion of primary health care; licensing and control of undertakings that sell food to the public; veterinary services (excluding regulation of the profession); cemeteries, funeral parlours and crematoria; and refuse removal, refuse dumps and solid waste disposal.

Member	Designation	Ward
Hon. Rebecca Chepchirchir Sugut	Chairperson	Kuinet kapsuswa
Hon. Isaac Kemboi	Vice-Chairperson	Kapsoya
Hon. Moses Kipchumba Kebenei	Member	Kapseret
Hon. Julius Kibet Sang	Member	Megun
Hon. Carolyne Cherono	Member	Nominated
Hon. Evans Kipruto Kapkea	Member	Tembelio
Hon. Hillary Kipchumba Toroitich	Member	Moiben
Hon. Belinda ChebichiTirop	Member	Noninated
Hon. Samuel Kipsang Sawe	Member	Kamagut
Hon. Everlyne Chepkoech Tirop	Member	Nominated
Hon.Nathan Malomoch	Member	Segero Barsombe

j).Lands, Housing, Physical Planning and Urban Development

All matters related to County planning and development, including statistics; land survey and mapping; boundaries and fencing; housing; and urban development

Member	Designation	Ward
Hon. Philip Kipng'etich Muigei	Chairperson	Speaker
Hon.Sarah Jelagat Malel	Vice-Chairperson	Kimumu
Hon. Julius Kibet Sang	Member	Megun
Hon. Francis Muya Mwangi	Member	Langas
Hon. Julius Kiptoo Songok	Member	Tulwet Chuiyat
Hon. Peter Kimani Wanjohi	Member	Huruma
Hon. Isaac Kibet Samoei	Member	Kapsaos
Hon. Isaac Kiptanui Chirchir	Member	Soy
Hon. Gilbert Kipsang Kosgei	Member	Cheptiret Kipchamo
Hon. Jonathan Kiprop Ng'etich	Member	Kaptagat
Hon. Amos Kiptanui Kimeli	Member	Race Course
Hon. Juliet Chelimo	Member	Nominated
Hon. Rebecca Chepchirchir Sugut	Member	Kuinet Kapsuswa
Hon. David Biwott Keitany	Member	Sergoit
Hon. Isaac Kirwa Kemboi	Member	Kapsoya

k).Roads, Transport and Public Works

All matters related to County transport, including County roads; street lighting; traffic and parking; public road transport; and County public works and services

Member	Designation	Ward
Hon. Gilbert Kiptoo Chepkonga	Chairperson	Ainabkoi/Alare
Hon. Rebecca Jerop	Vice-Chairperson	Nominated
Hon. Hassan Saida Chepkoech	Member	Nominated
Hon. Francis Muya Mwangi	Member	Langas
Hon. Julius Kiptoo Songok	Member	Tulwet/Chuiyat
Hon. Gilbert Kipsang Kosgei	Member	Cheptiret Kipchamo
Hon. David Biwott Keitany	Member	Sergoit
Hon. Isaac Kiptanui Chirchir	Member	Soy
Hon. Naomi Chepkemboi Serem	Member	Nominated
Hon. Isaac Kibet Samoei	Member	Kapsaos
Hon. Benjamin Kimeli Natui	Member	Ngenyilel

D).Trade, Tourism.

All matters related to trade development 182 Industrialization, Cooperatives and Enterprise Development and regulation, including markets; trade licences (excluding regulation of professions); fair trading practices; local tourism; industrialization; cooperative societies; and ICT and e-Government as enablers of public service delivery within the county.

Member	Designation	Ward
Hon. Evans Kipruto Kapkea	Chairperson	Tembelio
Hon. Everlyne Tirop	Vice-Chairperson	Nominated
Hon. Isaac Kirwa Kemboi	Member	Kapsoya
Hon. David Waiganjo Waweru	Member	Nominated
Hon. Julius Kiptoo Songok	Member	Tulwet Chuiyat
Hon. James Kiprotich Serem	Member	Karuna Meibeki
Hon. Rebecca Chepchirchir Sugut	Member	Kuinet Kapsuswa
Hon. Belinda Chebichi Tirop	Member	Nominated
Hon. Patrick Kimeli Kimaiyo	Member	Kipkenyo
Hon. Peter Kimani Wanjohi	Member	Huruma
Hon. Samwel Kipsang Sawe	Member	Kamagut

m).Water, Energy, Environment, Natural Resources and Wildlife Management

All matters related to the use of water for both domestic and irrigation purposes including storm water management systems in built-up areas; sanitation services; the implementation of national government policies on energy, natural resources and environmental conservation, including soil and water conservation and forestry; and control of air pollution, noise pollution, other public nuisances and outdoor advertising.

Member	Designation	Ward
Hon. Jonathan Kiprop Ngetich	Chairperson	Kaptagat
Hon. Magrinah Chebet Kebenei	Vice-Chairperson	Nominated
Hon. David Waiganjo Waweru	Member	Nominated
Hon. David Letting Kimeli	Member	Kipkenyo
Hon. Richard Kipkirong Kering	Member	Ngeria
Hon. Amos Kiptanui Kimeli	Member	Race Course
Hon. Juliet Chelimo	Member	Nominated
Hon. Sarah Jelagat Malel	Member	Kimumu
Hon. Patrick Kimeli Kimaiyo	Member	Mois Bridge
Hon. Ezekiel Kodi Ngeti	Member	Ziwa
Hon. Peter Kimani Wanjohi	Member	Huruma

n).Culture, Heritage and Community Services

All matters related to cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling; racing; liquor licensing; cinemas; video shows and hiring; libraries; museums; cultural activities and facilities; County parks and recreation facilities; ensuring and coordinating the participation of communities in governance; fire fighting,

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Member	Designation	Ward
Hon.Richard Kipkirong Kering	Chairperson	Ngeria
Hon.Sahra Abdi Aidid	Vice-Chairperson	Nominated
Hon. Thomas Kiprugut Yego	Member	Tarakwa
Hon. Mercy Jepkurui	Member	Nominated
Hon.Rebecca Jerop	Member	Nominated
Hon. Ezekiel Kodi Ngeti	Member	Ziwa
Hon. Kiboi Chemtai Nancy	Member	Nominated
Hon.Mary Goretti Boroswa	Member	Kipsomba
Hon. Benjamin Kimeli Natui	Member	Karuna Meibeki
Hon.Gilbert Kipchumba Lagat	Member	Kiplombe
Hon.James Maina Wachira	Member	Nominated

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

Risk management

- Risk management comprises the activities and actions taken to ensure that the County Assembly is conscious of the risks it faces, makes informed decisions in managing these risks, and identifies and harnesses potential opportunities. These includes

- Risk acceptance.
- Risk transference.
- Risk avoidance.
- Risk reduction.

Compliance

Relevant laws and regulations that govern Uasin Gishu County Assembly include;

- The constitution of Kenya,

Article 185 of the Constitution provides for the legislative authority of county assemblies, vesting the legislative authority of a county and the exercise of that authority in its County Assembly.

- County Government Act

Section 8 of the County Governments Act provides that the County Assembly shall vet and approve nominees for appointment to county public offices.

- Public procurement and assets disposal act 2015
- County Assemblies Services Act
- Public Finance Act 2012 and its Regulations 2015

4. Foreword By the Clerk of The Assembly

(i) Budget performance

The County Assembly has performed well at 99.% on her Recurrent budget. Uasin Gishu County Assembly had a budget of ksh. 1,214,536,574 included is Ksh.316, 508,844 for development expenditure. Total exchequers for the financial year under review were equivalent to ksh. 942,000,494 and out of this, ksh.941, 994,275 were utilized. Attached, find pie charts and graphs in respect to this.

(ii) Operational Performance

a) From 21st September, 2022 to 31st July, 2023, the County Assembly of Uasin Gishu held a total of 3 (three) Sessions whereby a total of 75 (Seventy five) motions and reports have been passed and 15 (fifteen) Policies/Bills are in various stages of legislative process.

- Uasin Gishu County Early Childhood Development Education Bill,2023.
- Uasin Gishu County Culture and Heritage Bill,2023.
- Uasin Gishu County Special Group Registration Bill,2023.
- Uasin Gishu County NHIF for the elderly Bill,2023.
- Uasin Gishu County Youth and Sports Bill,2023.
- Uasin Gishu County Persons with Disabilities Bill,2023.
- Chebororwa ATC Corporation Bii,2023.
- Agriculture Mechanization and Value Addition Services Corporation Bill,2023.
- Uasin Gishu County Agribusiness Funds Bill,2023.
- Uasin Gishu County Livestock Bill,2023.
- County Agricultural Sector Steering Committee Bill (CASSCOM BILL)
- North Rift Economic Block (NOREB) Bill,2023.
- Uasin Gishu County Tourism Bill,2022.
- Uasin Gishu County Revenue Administration Bill,2023.

b) The 2023-2024 Financial Year County Estimates of Revenue and Expenditure was approved on Thursday 29th June 2023 and the 2022-2023 Financial Year 3rd Supplementary Budget approved on Thursday 20th April, 2023.

- Uasin Gishu County Climate change action Plan 2023-2027
- Uasin Gishu County Rural Water and Sanitation Act, 2023

c) Reports on vetting of County Executive Committee members and chief officers to various Departments of the County Government.

- Passed a report by the joint committees of Lands and Physical Planning and that of Housing and Urban Development on the Elevation of Eldoret Municipality to a City Status.
- Adhoc report on the Finland scholar programme through Uasin Gishu County Government and that of First Choice Recruitment Agency

(d) .Highlights on the oversight role of the County Assembly.

Petitions-The house committee were able to dispense various petitions that had satisfied petition status.

- Statements-Members do sought statements from members of the executive regarding service delivery. For example, a statement on the transparency in promotion of staff at the county.

- Resolutions-Resolution by the County Assembly are sent to the County Secretary. These include; motions, reports, statements.

- Interrogation of CEC &COs plus directors-Variou committees usually invite CEC's, CO and directors to their meetings with the view of obtaining some information. C.E.c's are also interrogated by the Public Accounts committee issues raised by the Auditor General.

(iii) Performance of key development projects

(a).The County Assembly Ultra-Modern Office Building and Assembly Chambers

The County Assembly is undertaking construction of a modern County Assembly building which, upon completion, will accommodate all County Assembly's services under one roof. The building will have an office block of Seventeen (17) storeys with one (1) basement parking floor. The overall height upon completion is 53 metres from the ground.

The construction commenced on 11th January 2022 and is expected to be completed in October 2024.

The Contractor is on site and the works are currently at 20 percent having completed the foundation and is finalizing on the basement.

Upon completion the building will host offices to all members of County Assembly together with staff. This will address a long-standing challenge where office space has hampered the smooth running of Assembly operations where Members of County Assembly and staff have shared office space. In addition to a spacious Assembly chambers, Public and Speaker's galleries, the building will host amenities like a cafeteria, gymnasium, Members' lounge and rest rooms.

The Construction will mark a major milestone in the quest to provide adequate working space and a more conducive working environment for Members of the County Assembly and Staff to ensure they discharge their oversight, representation and legislation mandates for the people of Uasin Gishu.

(b).The Assembly Perimeter Wall

The County Assembly has implemented the construction of a perimeter wall around its precincts. The perimeter security is now a form of access control for the Assembly, managing the flow of people or assets around it and allowing entry to those with authorization.

The perimeter wall provides the first line of defense against unauthorized access to the Assembly premises. It provides deterrence to potential security threats while delaying and preventing any loss or damage due to burglaries or other criminal acts. The Construction of the perimeter wall is complete and ensures that Assembly assets are well taken care of.

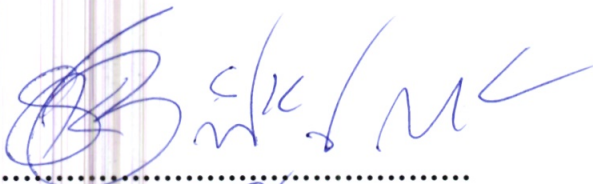
(iv) Comment on value-for-money achievements

The projects have positively improved the lives of the citizens of the county as follows;

- Representation of policy levels
- Stakeholders' engagement
- Public participation of projects
- Efficient and effective oversight roles at ward levels

(v) Challenges and Recommended Way Forward

The County Assembly does not have adequate office space for staff and members. Moreover, there are no spacious rooms for committees. On the other hand, there were slow project implementations, slow County's operations and at some point, there were delays in exchequer releases.



.....
Name: Shadrack K Choge
Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

The key mandate of the County Assembly of Uasin Gishu is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023.

(NB: entities may use a presentation format more relevant to their operations or use the table below)

Program 1	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/Overperformance)
Legislation, oversight and representation	One Bill passed into Acts of the County Assembly	Improved service delivery to citizens Establishment of Uasin Gishu Rural Water sanitation company.	Established Company	In progress	N/A
	Enhanced professional development of MCAs – Training of Members	Training of Members on service delivery	Enhanced Output -Good Debate -Research	Well trained Members	
Program 2	-	-	-		N/A

6. Corporate Social Responsibility Statement/Sustainability Reporting

(Two-to-three pages)

a) Sustainability strategy and profile –

The County Assembly's powers and functions are envisaged in the constitution of Kenya 2010. These enables the Assembly to manage her affairs by promoting democratic and accountable exercise of her powers, through fostering National unity, giving power to self-governance to the people and enhancing public participation in matters that affects their area of jurisdictions. All these powers and functions needs to be managed well as provided in the relevant law.

b) Environmental performance

The County Assembly has a policy on environment drawn from its manual of 2015. This manual is important for the well-being of both employees and employers because human loss is immeasurable and intolerable. As, such loss or injuries can cause major loss to the families. Safety precautions are required to make sure that the workers are safe all the time. This helps workers in improving the productivity and quality of the service delivery to the citizen of this County. Among the safety measures include; wearing of right safety equipment, use of mechanical Assistance, Use tools appropriately and Reduction of work place environmental stress.

c) Employee welfare

On matters recruitment we are guided by the values and principles of the public service spelt out in the Article 232 of the constitution. This is elaborated well in the HR Manual. We have been successful in our endeavors of ensuring that the environment surrounding and within the precincts of the Assembly is conducive for Honourable Members, staff and members of the public

d) Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

During procurement process, tenderers are advised to submit their bids in sealed envelopes and are invited to participate in the tender opening process. This is an open process which avoids unfair practices like competitor bashing and predatory pricing as it allows tenderers to compete freely.

b) Responsible ethical practices-

For a free corrupt environment, the County Assembly;

Exposes corrupt activities and risks, keep the public sector honest, transparent and accountable. On the other hand, the organisation can stop dishonest practices.

Ensure public sector employees act in the public interest

c) Stewardship of goods and services

The rights and privileges of Citizens is strengthened through;

Strengthening democratic institutions Improving service delivery.

Adhering to the rule of law and Combating corruption.

d) Community Engagements

The County Assembly engages the community in two areas i.e. through sporting activities and during public participation exercises. Public participation is having an open, accountable and structured process where citizens, people, or a segment of a community can interact, exchange views and influence decision-making process.

7. Statement Of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

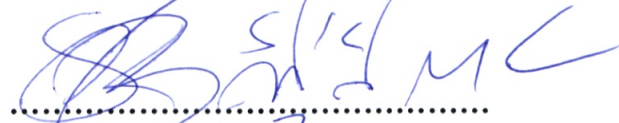
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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 Clerk of the County Assembly on 15th September 2023.



.....
Name: Shadrack K. Choge
Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk Management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk Management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Uasin Gishu set out on pages 1 to 38, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows

and statement of comparison of budget and actual amounts 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 Assembly of Uasin Gishu as at 30 June, 2023, 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. Variance Between Financial Statements and IFMIS Reports

The statement of receipts and payments reflects balances which differ with the Integrated Financial Management Information System (IFMIS) ledger balances as detailed below:

	Financial Statements Amounts (Kshs.)	Amounts in IFMIS Reports (Kshs.)	Variance (Kshs.)
Receipts			
Transfers from the County Treasury/Exchequer Releases	942,000,494	-	942,000,494
Payments			
Compensation of Employees	339,925,460	338,689,156	1,236,305
Use of Goods and Services	322,037,098	340,373,568	(18,336,470)
Social Security Benefits	36,000,000	2,869,415	33,130,585
Acquisition of Assets	43,976,717	237,919,717	(193,943,000)
Finance Costs	55,000	-	55,000
Finance Costs, including Loan Interest	-	5,000	(5,000)
Other Payments	200,000,000	-	200,000,000

No explanation has been provided by Management for the variances between the two sets of records.

In the circumstances, the accuracy and completeness of the respective balances in the financial statements could not be confirmed.

2. Unsupported Training Expenses

The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services amount of Kshs.322,037,098 which includes training expenses amount of Kshs.34,860,000 . Review of payment vouchers and supporting documentation

provided reveal that Kshs.3,528,322 which had been paid in form of temporary imprests lacked sufficient surrender documents like training needs assessments, approvals for the trainings, attendance registers and certificates. The temporary imprests were paid into the personal bank accounts of the imprest holders even though the imprest warrants were not signed by the imprest holders to acknowledge receipt of the imprests and some were paid to merchants. This was contrary to Regulation 104(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that all receipts and payments of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the accuracy, completeness and regularity of training expenses amount of Kshs.34,860,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.1,214,536,574 and Kshs.942,000,494 respectively resulting to an under-funding of Kshs.272,536,080 or 22% of the budget. Similarly, the County Assembly expended Kshs.941,994,275 against an approved budget of Kshs.1,214,536,574 resulting to an under-expenditure of Kshs.272,542,299 or 22% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Accumulation of Pending Accounts Payables

Note 1 of other important disclosures to the financial statements reflects pending accounts payable balance of Kshs.36,547,608. Accumulation of pending bills is contrary to The National Treasury Circular Ref AG 3/101/75 which requires Accounting Officers to establish effective financial controls and maintain financial discipline for efficient use of resources and Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires that debt service payments shall be a first charge on the County Revenue Fund. Further, failure to settle pending bills during

the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

3. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues 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 had not resolved the issues nor given any explanation for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the One-Third of Basic Salary Rule

Note 3 to the financial statements reflects Kshs.339,925,460 in respect of compensation of employees. However, examination of the payroll reveals that thirty-five employees earned a net salary of less than a third of the basic pay contrary to Section 19(3) of the employment Act, 2007 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of Subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

In the circumstances, Management was in breach of the law.

2. Failure to Submit Financial Statements for the County Assembly Service Board

As previously reported, the County Assembly Board did not submit its financial statements for the year under review to the Auditor-General for audit. The Board has since its inception in the year 2013 not prepared nor submitted its financial statements for audit which is contrary to Section 32(2)(a) of the County Assembly Services Act, 2017 which states that within three months after the end of each financial year, the Secretary shall submit to the Auditor-General the accounts of the Board for the year with copies to the County Treasury, Controller of Budget and Commission on Revenue Allocation.

In the circumstances, Management was in breach of the law.

3. Non-Compliance with the Law on Ethnic Diversity

Review of personnel records for the year under review indicated that the County Assembly had two hundred and thirty-eight (238) members of staff as at 30 June, 2023, out whom two hundred and eighteen (218) or approximately 92% were from the dominant ethnic community in the County. In addition, the County Assembly Service Board (CASB) recruited a total of thirteen (13) employees all of whom are from one dominant community contrary to contrary to Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty(30) percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

In the circumstances, Management was in breach of the law.

4. Payment of Salary Outside Integrated Personnel and Payroll Database (IPPD)

The statement of receipts and payments reflects compensation of employees' amount of Kshs.339,925,460 which include Kshs.88,768,428 paid to three Members of County Assembly (MCAs), 44 personal assistants to the MCAs, 90 liaison officers based in ward offices and 4 officers assistants to the Speaker of the County Assembly outside IPPD. No explanation has been provided for the processing of the wages outside the IPPD system. This was contrary to Section 1.5.1 of the Treasury Guidelines through the Financial Accounting Recording and Reporting manual which requires that each county government department is responsible for populating the IPPD with the information contained in these documents, issuing each appointee with a unique payroll number from the system, and providing the appointee with a letter of appointment. The management did not provide justification for deviating from the National Treasury directive.

In the circumstances, Management was in breach of the provisions of The National Treasury guidelines.

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 else 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. Failure to Establish an Audit Committee

The County Assembly did not have in place an Audit Committee to oversight the operations during the year contrary to Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides for the establishment of an Audit Committee. This also affects the independence of the Internal Audit function as provided for under Regulation 155(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Head of Internal Audit Unit in a County Government entity shall enjoy operational independence through the reporting structure by reporting administratively to the Accounting Officer and functionally to the Audit Committee.

In the circumstances, existence of good governance in the County Assembly could not be confirmed.

2. Lack of Risk Management Policy

As reported in the previous year, the Management did not have in place a risk Management policy contrary to Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires an Accounting Officer to ensure that the County Government entity develops risk Management strategies, which include fraud prevention mechanism; and a system of risk Management and internal control that builds robust business operations.

In the circumstances, the risks to operations of the County Assembly may not be identified, their significance estimated, likelihood of occurrence determined and mitigation measures put in place to contain their possible effects.

3. Failure to Establish Performance Management Steering Committee and Staff Advisory Committee

Review of Uasin Gishu County Assembly Service Board records indicate that the staff advisory committee and performance management steering committee are not in place. No explanation has been provided by the management for failure to constitute the two committees.

This was contrary to section A.4 of County Assembly Human Resource Manual, 2015 which provides that there will be three (3) Committees set up to aid in the management of employees' issues. These include the Performance management Steering Committee which will offer support in Performance Management functions within the County Assemblies. In addition, it was contrary to Section 29 of County Assembly Service Act, 2017 which states that the Board shall establish a committee to be known as the Staff Advisory Committee which shall be responsible for advising the Board, through the Committee, on matters relating to staff. In the absence of the staff advisory and

performance management steering committees, matters pertaining to staff and performance of the County Assembly may not be managed effectively.

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

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue to sustain its 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 Assembly or to cease operations.

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

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

Those charged with governance are responsible for overseeing the County Assembly'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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional 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 Assembly'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 Assembly 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 Assembly 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

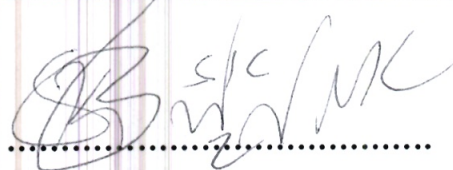
Nairobi

19 December, 2023

9. Statement of Receipts and Payments for The Year Ended 30th June 2023

		2022/2023	2021/2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	942,000,494	788,910,868
Miscellaneous receipts	2	0	0
Total receipts		942,000,494	788,910,868
Payments			
Compensation of employees	3	339,925,460	350,654,059
Use of goods and services	4	322,037,098	336,241,383
Transfers to other government entities	5	0	231,230
Social security benefits	6	36,000,000	20,844,366
Acquisition of assets	7	43,976,717	81,128,646
Finance costs	8	55,000	42,414
Other payments-Housing loans to Public servants	9	200,000,000	-
Total payments		941,994,275	789,142,098
Surplus/deficit		6,219	(231,230)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15th September 2023 and signed by:



Name: Shadrack K. Choge

Clerk of the Assembly



Name: William K. Koech

Chief Finance Officer – County Assembly

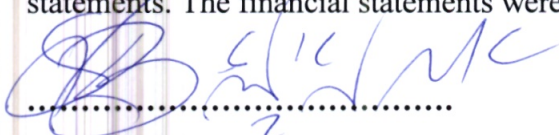
ICPAK Member Number:8322

*County Government of Uasin Gishu
Uasin Gishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023*

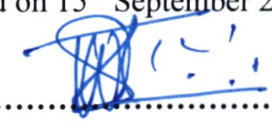
10. Statement Of Financial Assets and Liabilities As At 30th June 2023

Financial assets	Note	2022/2023	2021/2022
		KShs	KShs
Cash and cash equivalents			
Bank balances	10A	4,131,510	3,245,173
Cash balances	10B	0	-
Total cash and cash equivalents		4,131,510	3,245,173
Imprests and Advances		0	0
Total financial assets		4,131,510	3,245,173
Financial liabilities			
Third party deposits and retention	11	4,125,291	3,245,173
Net financial assets		6,219	-
Represented by			
Fund balance b/fwd	12	0	231,230
Prior year adjustment	13	0	
Surplus/(deficit) for the year		6,219	(231,230)
Net Financial Position		6,219	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15th September 2023 and signed by:



Name: Shadrack K. Choge
Clerk of the Assembly



Name: William K. Koech
Chief Finance Officer – County Assembly
ICPAK Member Number:8322

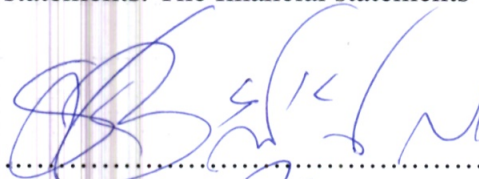
11. Statement Of Cash Flows for The Period Ended 30th June 2023

		2022/2023	2021/2022
		KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	942,000,494	788,910,868
Miscellaneous receipts	2	0	0
Total receipts from operating income		942,000,494	788,910,868
Payments for operating expenses			
Compensation of employees	3	(339,925,460)	(350,654,059)
Use of goods and services	4	(322,037,098)	(336,241,383)
Transfers to other government entities	5	0	(231,230)
Social security benefits	6	(36,000,000)	(20,844,366)
Finance costs	8	(55,000)	(42,414)
Other payments	9	(200,000,000)	0
Total payments for operating expenses		898,017,558	708,013,452
Net receipts/(payments) from operating activities		43,982,936	80,897,416
Adjusted for:			
Prior year adjustment	13	0	0
Increase/(decrease) in accounts payable:	14	880,118	3,245,173
Net cash flows from operating activities		44,863,054	84,142,589
Cashflow from investing activities			
Acquisition of assets	7	(43,976,717)	(81,128,646)
Net cash flows from investing activities		(43,976,717)	(81,128,646)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		0	0
Net cash flow from financing activities		0	(81,128,646)
Net increase in cash and cash equivalents		886,337	3,013,943

County Government of Uasin Gishu
Uasin Gishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

	Note	2022/2023 KShs	2021/2022 KShs
Cash & cash equivalent at Start of the year		3,245,173	231,230
Cash & cash equivalent at end of the year		4,131,510	3,245,173

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15th September 2023 and signed by:



Name: Shadrack K. Choge
Clerk of the Assembly

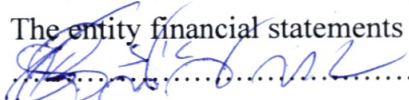


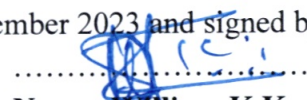
Name: William K. Koech
Chief Finance Officer – County Assembly
ICPAK Member Number: 8322

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,014,536,574	200,000,000	1,214,536,574.00	942,000,494	272,536,080	78%
Other receipts	-	-	-	-	-	-
Total	1,014,536,574	200,000,000	1,214,536,574.00	942,000,494	272,536,080	78%
Payments						
Compensation of employees	339,925,460	-	339,925,460	339,925,460	-	100%
Use of goods and services	322,047,270	-	322,047,270	322,037,098	10,172	99.9%
Transfers to other government entities	-	-	-	-	-	-
Social security benefits	36,000,000	-	36,000,000	36,000,000	-	100%
Acquisition of assets	316,508,844	-	316,508,844	43,976,717	272,532,127	14%
Finance costs	55,000	-	55,000	55,000	-	100%
Other payments- Housing loans to Public servants	-	200,000,000	200,000,000	200,000,000	-	100%
Total	1,014,536,574	200,000,000	1,214,536,574	941,994,275	272,542,299	13.8%
Surplus/ deficit	-	-	-	6,219	-6,219	-

The entity financial statements were approved on 15th September 2023 and signed by:

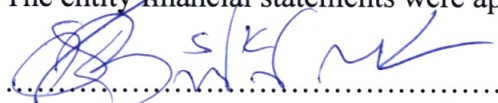

 Name: Shadrack K. Choge
 Clerk of the Assembly

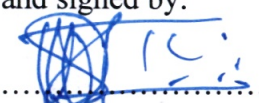

 Name: William K. Koech
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 8322

12.A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	703,027,730	200,000,000	903,027,730	903,023,777	3,953	100%
Total	703,027,730	200,000,000	903,027,730	903,023,777	3,953	100%
Payments						
Compensation of employees	339,925,460	-	339,925,460	339,925,460	-	100%
Use of goods and services	322,047,270	-	322,047,270	322,037,098	10,172	99.9%
Transfers to other government entities	-	-	-	-	-	-
Social security benefits	36,000,000	-	36,000,000	36,000,000	-	100%
Acquisition of assets	5,000,000	-	5,000,000	5,000,000	-	100%
Finance costs	55,000	-	55,000	55,000	-	100%
Other payments- Housing loans to Public servants		200,000,000	200,000,000	200,000,000	-	100%
Total	703,027,730	200,000,000	903,027,730	903,017,558	10,172	99.9%
Surplus/ deficit	-	-	-	6,219	-6,219	-

The entity financial statements were approved on 15th September 2023 and signed by:


 Name: Shadrack K. Choge
 Clerk of the Assembly



 Name: William K. Koech
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 8322

County Government of Uasin Gishu
Uasin Gishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

12.B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	311,508,544	-	311,508,544	38,976,717	272,531,827	13%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	311,508,544	-	311,508,544	38,976,717	272,531,827	13%
Payments						
Compensation of employees	-	-	-	-	-	-
Total	311,508,544	-	311,508,544	38,976,717	272,531,827	13%
Surplus/ deficit	-	-	-	-	-	-

The entity financial statements were approved on 15th September 2023 and signed by:



Name: Shadrack K. Chogo

Clerk of the Assembly



Name: William K. Koech

Chief Finance Officer – County Assembly

ICPAK Member Number: 8322

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1	-	-	-	-	-
Basic salaries -County Assembly Service	189,771,668	-	189,771,668	189,771,668	100%
Basic salaries -Contractual Employees	28,000,000	-	28,000,000	28,000,000	100%
Sub-Programme 1	-	-	-	-	-
Personal Allowance -Paid as part of salary	-	-	-	-	-
House Allowance	31,000,000	-	31,000,000	31,000,000	100%
Responsibility Allowance	14,292,000	-	14,292,000	14,292,000	100%
Transport /Mileage Allowance	30,821,792		30,821,792	30,821,792	100%
Extraneous Allowance	500,000.00		500,000.00	500,000.00	100%
Security Allowance	250,000		250,000	250,000	100%
Leave Allowance	600,000		600,000	600,000	100%
Members sitting Allowance	20,000,000		20,000,000	20,000,000	100%
Personal Allowance paid as Reimbursement					
Members Airtime Allowance	3,900,000		3,900,000	3,900,000	100%

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Annual Report and Financial Statements For the year ended 30th June 2023

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Employer contribution to compulsory National Social Security scheme					
Contribution to staff pension scheme	20,790,000		20,790,000	20,790,000	100%
Gratuity-MCA's	36,000,000		36,000,000	36,000,000	100%
Programme II					
2.Utilities Supplies and Services					
Electricity Cost	1,200,000		1,200,000	1,200,000	100%
Water And Sewerage	470,000		470,000	470,000	100%
Communication, Supplies and Services					
Telephone, Telex	350,000		350,000	350,000	100%
Internet Connections	10,261,270		10,261,270	10,261,270	100%
Domestic Travel and Subsistence					
Travel Costs (airlines,bus,mileage allowance	80,000,000		80,000,000	80,000,000	100%
Field Allowance Sports	9,001,000		9,001,000	9,001,000	100%
Foreign Travel and Subsistence					
Travel Costs (airline Travel Costs(airlines,bus,railway etc s,bus,railway etc	14,200,000		14,200,000	14,200,000	100%
Printing, Advertising and Information Supplies and Services					

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Subscriptions to Newspapers, Magazines and Periodicals	300,000		300,000	300,000	100%
Advertisement and Publicity	39,000,000		39,000,000	39,000,000	100%
Trade Shows and Exhibitions	130,000		130,000	130,000	100%
Printing, Advertising-Others	2,000,000		2,000,000	2,000,000	100%
Rentals of Produced Assets					
Payments of Rents & Rates Residential	6,500,000		6,500,000	6,500,000	100%
Training Expenses					
Hire of Training Facilities and Equipment	810,000		810,000	810,000	100%
Tuition fees Allowance	3,500,000		3,500,000	3,500,000	100%
Kenya School of Government	550,000		550,000	550,000	100%
Training Expenses-Other	30,000,000		30,000,000	30,000,000	100%
Hospitality suppliers and Services					
Catering Services & Accommodation	11,000,000		11,000,000	11,000,000	100%
Boards, Committees, Conference and Seminars	25,200,000		25,200,000	25,200,000	100%
CASB Allowances	7,500,000		7,500,000	7,500,000	100%
Insurance Costs					
Group Personal Insurance	1,300,000		1,300,000	1,300,000	100%
Building Insurance	5,000		5,000	1,047	20.9%

*County Government of Uasin Gishu
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Annual Report and Financial Statements For the year ended 30th June 2023*

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Motor vehicles Insurance	2,000,000		2,000,000	2,000,000	100%
Insurance for Cash	10,000		10,000	3781	37.8%
Medical Insurance	27,000,000		27,000,000	27,000,000	100%
Specialised Materials and Supplies					
Supplies for Broadcasting and Information Services	200,000		200,000	200,000	100%
Purchase of Uniforms and Clothing	2,000,000		2,000,000	2,000,000	100%
Specialised Materials-Other	1,500,000		1,500,000	1,500,000	100%
Office and General Supplies \$ services					
General Office Supplies	8,000,000		8,000,000	8,000,000	100%
Supplies and Accessories for Computers and Printers	7,500,000		7,500,000	7,500,000	100%
Sanitary and Cleaning Materials suppliers & services	2,000,000		2,000,000	2,000,000	100%
Fuel Oil and Lubricants					
Refined Fuels and Lubricants for transport	3,800,000		3,800,000	3,800,000	100%
Routine Maintenance					
Motor vehicles-Repair	5,000,000		5,000,000	5,000,000	100%
3.Other Operating Expenses					
Maintenance of Civil Works	200,000		200,000	200,000	100%

County Government of Uasin Gishu
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Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Maintenance of computers, Software and Networks	2,000,000		2,000,000	2,000,000	100%
Bank Service Commission and Charges	55,000		55,000	55,000	100%
Contracted Guards and cleaning services	4,600,000		4,600,000	4,600,000	100%
Membership fees, dues & subscription	3,000,000		3,000,000	3,000,000	100%
Legal Fees/Dues Arbitration	1,100,000		1,100,000	1,100,000	100%
Contracted Professional Services	5,000		5,000	5,000	100%
Contracted Technical services	5,000		5,000	5,000	100%
Laundry Expenses	150,000		150,000	150,000	100%
Constituency Office Expenses	8,700,000		8,700,000	8,700,000	100%
4.Purchase of office furniture \$ Gen Equipment					
Purchase of office furniture \$ Fittings	5,000,000		5,000,000	5,000,000	100%
Purchase of Exchanges and other Communication Equipment					
Housing Loans to Public Servants	0		200,000,000	200,000,000	100%
5.Construction of building					
Non-residential buildings	291,508,844		291,508,844	38,976,717.00	13.3%
Residential building	20,000,000		20,000,000	0	
Totals	1,014,536,574		1,214,536,574	941,994,275	77.5%

14. Significant Accounting Policies

The Significant 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 third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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 the *Uasin Gishu* County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

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.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) 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.

iii) 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.

Significant Accounting Policies (Continued)

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.

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.

7. 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 2023, this amounted to KShs 4,125,291 compared to KShs.3, 245,173 in prior period as indicated on note 12. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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.

9. Third party deposits and retention

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.

10. 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.

11. 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 *Uasin Gishu County Assembly* 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.

Significant Accounting Policies (Continued)

12. 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, 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.

13. 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.

Significant Accounting Policies (Continued)

14. 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's 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 13th July 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was One number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 13* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Transfer From CRF

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	175,756,327.00	138,892,360.00
Transfers from the county treasury for Q2	432,602,357.00	291,589,836.00
Transfers from the county treasury for Q3	133,421,235.00	245,372,181.00
Transfers from the county treasury for Q4	200,220,575.00	113,056,491.00
Cumulative amount	942,000,494.00	788,910,868.00

Notes to the Financial Statements

2. Miscellaneous receipts

	2022-2023	2021-2022
	Kshs	Kshs
Insurance Recoveries	0	0
Other receipts (specify)*	0	0
Total	0	0

3. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	189,771,668	179,091,540
Basic wages of temporary employees	28,000,000	41,996,320
Personal allowances paid as part of salary	97,463,792	104,752,672
Personal allowances paid as reimbursements	3,900,000	4,813,527
Personal allowances provided in kind	0	0
Employer contribution to compulsory national social schemes	20,790,000	0
Employer contribution to compulsory national health insurance schemes		0

County Government of Uasin Gishu
Uasin Gishu County Assembly
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Pension and other social security contributions	20,790,000	20,000,000
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	339,925,460	350,654,059

(Explain what other personnel costs relate to.)

Notes To The Financial Statements (Continued)

4. Use Of Goods And Services

	2021-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	1,670,000	1,155,636
Communication, supplies and services	10,611,270	1,035,166
Domestic travel and subsistence	89,001,000	106,532,143
Foreign travel and subsistence	14,200,000	12,874,874
Printing, advertising and information supplies & services	41,430,000	44,800,000
Rentals of produced assets	6,500,000	6,552,382
Training expenses	34,860,000	34,746,862
Hospitality supplies and services	43,700,000	55,168,730
Insurance costs	30,304,827.80	28,296,915
Specialized materials and services	3,700,000	2,380,016
Office and general supplies and services	17,500,000	8,854,363
Fuel, oil and lubricants	3,800,000	4,718,076
Other operating expenses (Include Bank charges)	17,560,000	24,618,660
Routine maintenance – vehicles and other transport equipment	7,200,000	4,507,560
Routine maintenance – other assets	0	0
Total	322,037,098	336,241,383

Notes To The Financial Statements (Continued)

5. Transfers To Other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to national government entities	0	231,230
Transfers to other county assembly entities		
Car loan scheme fund	0	0
Mortgage scheme/fund	0	0
Others (insert name of budget agency)	0	0
Total	0	231,230

Notes To The Financial Statements (Continued)

6. Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	36,000,000	20,844,366
Total	36,000,000	20,844,366

Notes To The Financial Statements (Continued)

7. Acquisition Of Assets

Non-Financial assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	38,976,717.00	65,085,289
Refurbishment of buildings	0	16,043,357
Overhaul and refurbishment of construction and civil works	0	0
Purchase of vehicles and other transport equipment	0	0
ICT equipment	0	0
Purchase of household furniture and institutional equipment	0	0
Purchase of office furniture and general equipment	5,000,000	0
Total acquisition of non- financial assets	43,976,717	81,128,646
<u>Financial assets</u>		
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	43,976,717	81,128,646

Notes To The Financial Statements (Continued)

8. Finance Costs

	2022-2023	2021-2022
	Kshs	Kshs
Bank Charges	55,000	42,414
Interest payments on guaranteed debt taken over by govt	0	0
Interest on domestic borrowings (non-govt)	0	0
Interest on borrowings from other government units	0	0
Total	55,000	42,414

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

9. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other Payments-Housing loans to Public servants	200,000,000	0
Total	200,000,000	0

Notes To The Financial Statements (Continued)

10. Cash And Bank Balances

10A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	2021-2022
			Kshs.00	Kshs.00
CBK-Central Bank of Kenya	1000292897	Development	0	0
CBK- Central Bank of Kenya	1000241837	Recurrent		0
CBK- Central Bank of Kenya	1000292881	Deposit	4,125,291	3,245,173
KCB-Kenya Commercial Bank	1178442411	Recurrent	6219.20	
Total			4,131,510	3,245,173

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.

10B. Cash In Hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	0	0
Cash In Hand – Held In Foreign Currency	0	0
Total	0	0

Notes To The Financial Statements (Continued)

11. Third Party Deposits and Advances

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	4,125,291		3,245,173	
Retentions	0		0	
Total	4,125,291		3,245,173	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	880,118	21.3%	3,245,173	100%
1-2 years	3,245,173	78.6%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (tie to above total)	4,125,291		3,245,173	

12. Fund Balance Brought Forward

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Accounts	0		231,230	
Imprests and advances	0		0	
Third party deposits and retentions	0		0	
Total	0		231,230	

Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

13. Prior Year Adjustments

Description Of The Error	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
	Kshs	Kshs	Kshs
Bank Account Balances	0	0	0
Cash In Hand	0	0	0
Imprests and advances	0	0	0

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Third party deposits and retention	0	0	0
Others (Specify)	0	0	0
	0	0	0

(prior period adjustment applies to the correction of an error in the financial statements of a prior period. Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

14.Changes In Third Party Deposits and Retentions

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2022	3,245,173	
Closing Third Party Deposits and Retention As At 30 th June 2023	4,125,291	3,245,173
Change In Third Party Deposits and Retention	880,118	3,245,173

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

Description	Balance b/f 2021/2022 Kshs	Additions for the year Kshs	Paid during the year Kshs	Balance c/f 2022/2023 Kshs
Construction Of Buildings	0	0	0	0
Construction Of Civil Works	0	0	0	0
Supply Of Goods	96,000	1,304,482	0	0
Supply Of Services	10,445,529	24,701,597	0	0
Total	10,541,529	26,006,079	0	36,547,608

2. Pending Staff Payables (See Annex 2)

Description	Balance b/f Insert Comparative FY Kshs	Additions for the year Kshs	Paid during the year Kshs	Balance c/f (insert current FY) Kshs
Senior Management	0	0	0	0
Middle Management	0	0	0	0
Unionisable Employees	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

Description	Balance b/f	Additions for	Paid during	Balance c/f
	(insert			the year
	Comparative		the year	FY
	FY	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
Total	0	0	0	0

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. 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 Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

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Related party transactions:

	2022-2023	2021-2022
	KShs	KShs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	133,638,566.00	170,782,076.00
Key Management Compensation (Clerk and Heads of departments)	31,945,950.00	29,464,080.00
Total Compensation to Key Management	165,584,516.00	200,246,156
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	0	0
Transfers to other entities under the Assembly	0	0
Total Transfers to related parties	0	0
<u>Transfers from related parties</u>		
Transfers from the CRF	942,000,494.00	707,782,222.00
Payments made on behalf of the County Assembly by other Government Agencies	0	0
(Insert any other transfers received)	0	0
Total Transfers from related parties	942,000,494.00	707,782,222.00

15. Progress On Follow 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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Lawfulness and effectiveness in use of public resources 1.salaries paid outside intergrated personnel and payroll database(IPPD)	Scrutiny of the Monthly Payroll for the year 2021/2022 of Uasin Gishu County Assembly revealed that one of the Honorable members of the County Assembly was paid using a manual register and not through the Integrated Personnel and Payroll Data (IPPD).	It is true one of the Honorable members of the County Assembly was paid using a manual register and not through the Integrated Personnel database (IPPD). Details of her bio data were requested from her previous employer but no response was received. Further by the time she was nominated to the County Assembly she had already retired five ago.	Resolved	
2.Non-compliance with Law on Ethnic composition	A review of the payroll for the month		In progress	Human Resource

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of June 2022 , revealed that Uasin Gishu County assembly establishment has one hundred and forty-five employees (145) out of whom one hundred and thirty-two representing 91% were from the dominant community (Kalenjins) and the remaining thirteen (13) representing only 9% the other communities as detailed in the table below contrary to Section 7(2) of the National Cohesion and Integration Act 2008, which stipulates that no public</p>			Officer.

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeliness (Put a date when you expect the issue to be resolved)
	establishment shall have more than one third of its staff from the same ethnic community .			
3.Failure to submit Financial statements of the County Assembly Service Board	There was no documentary evidence provided to confirm that financial estimates of the County Assembly Services Board were approved separately. In addition, financial statements the Nandi County Assembly Services Board were not submitted to the Auditor General. The County Assembly is therefore in contravention of Sections 31 and 32 of the	Pursuant to section 165 of the (PFMA) 2012, section 47 of the public Audit act 2015 and County Assembly Services Act, 2017 Section 32(1) the County Assembly of Uasin Gishu submitted her main accounts financial statements and car and mortgage. The main account had only two components, recurrent expenditure	In progress	Director - Administration

Reference No. on the external Audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	County Assembly Services Act, 2017.			
<p>Report on effectiveness of internal Controls, risk management and Governance</p> <p>1. Weaknesses in Information, communication Technology Data Environment.</p>	<p>A review of the ICT data centre room also revealed the lack of an access control system to restrict and monitor access to the server room, lack of air conditioning equipment and lack of an environmental monitoring system to monitor the humidity and temperature in the data centre. The existing closed-circuit television (CCTV) system has also not been extended to the data centre</p>	<p>The County Assembly has ICT steering committee whose terms of reference to develop:</p> <ul style="list-style-type: none"> • New ICT strategic plan for 2023/2027 • ICT Security policy • Disaster recovery plan • Data centre access control system. <p>The CCTV coverage shall be extended to data</p>	In progress	ICT manager

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		centre before completion of the installation works.		
2.Failure to establish An Audit Committee	Audit review revealed that the assembly had failed to put in place an audit committee during the year contrary to Section 73 of the PFM Act, 2012.	The County Assembly finalized the establishment of the Audit committee. The purpose of the committee is to ensure that the Internal Audit department operates independently by reporting to it as is required by the law. Unfortunately the appointed officers did not report as expected. Attached are	In progress	Administ ration

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		appointment letters for your perusal and further review.		
3.Lack of Risk management policy	During the year under review, management did not have in place a risk management policy contrary to Regulation 165(1) of the Public Finance Management (National Governments) Regulations, 2015 which requires the Accounting Officer to ensure that the national government entity develops - (a) risk management strategies, which include fraud	We are in the process of developing the County Assembly Strategic plan for 2022/2027 in which one of its main chapters will highlight the risk management strategy and internal controls system.	In progress	Administration

County Government of Uasin Gishu

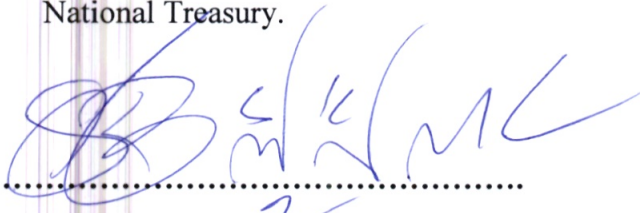
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	prevention mechanism; and (b) a system of risk management and internal control that builds robust business operations.			

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.



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Clerk of the County Assembly

Date

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16. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Construction Of Buildings							
1.							
2.							
3.							
Sub-Total							
Construction Of Civil Works							
4.							
Sub-Total							
Supply Of Goods							
1. Old is Gold PSS	2022/2023				932,692.00		932,692.00
2. Fair Deal Furniture	2022/2023				87,990.00		87,990.00
3. Domaren solution ltd	2022/2023				283,800.00		283,800.00
4. Bransuta general supplies	2022/2023			96,000.00	0	0	96,000.00
Sub-Total			1,400,482.00	96,000.00	1,304,482.00		1,400,482.00

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Supply Of Services							
1.Lavington securities	2022/2023			2,755,000.00	2,112,012		4,867,012.00
2.Eldoret club	2022/2023				555,000.00		555,000.00
3.Toyata kenya	2022/2023			634,747.00	0	0	634,747.00
4.centre auto carage	2022/2023				37,500.00		37,500.00
5.Shakil auto garage	2022/2023				394,020.00		394,020.00
6.avery auto carage	2022/2023				208,800.00		208,800.00
7.AFC	2022/2023				2,063,499.00		2,063,499.00
8.Postal Corporation kenya	2022/2023				9,450.00		9,450.00
9.FMI documents solution	2022/2023				554,600.00		554,600.00
10.Ciala resort	2022/2023				1,887,500.00		1,887,500.00
11.Cheborrowa ATC	2022/2023				226,000.00		226,000.00
12.Newspere electric hard	2022/2023				90,251.00		90,251.00
13.Kenya sch Gort	2022/2023				120,000.00		120,000.00
14.Telkom	2022/2023				314,442.67		314,442.67
15.Star Publication	2022/2023			194,880.00		0	194,880.00
16.Nation media group	2022/2023				400,200.00		400,200.00
17.Standard Group Limited	2022/2023			88,160.00	619,440		707600

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
18.Robu cleaning services ltd	2022/2023				9,744.00		9,744.00
19.Berotech solution ltd	2022/2023				136,000.00		136,000.00
20.Mohrale tours	2022/2023				563,620.00		563,620.00
21.African Touch Safaris ltd	2022/2023				287,735.00		287,735.00
22.Weston hotel	2022/2023			410,000.00	3,625,000	0	4,035,000
23.grandroyal swiss	2022/2023				672,500.00		672,500.00
24.Royal Hotel	2022/2023			105,000.00	0		105,000.00
25.Joventure Hotel	2022/2023			300,000	0		300,000
26.sixty four resort	2022/2023				134,000.00		134,000.00
27.Joseph queens garden	2022/2023			3,913,416.00	0		3,913,416.00
28.Cicada Hotel	2022/2023				900,300.00		900,300.00
29.J.R Stephens &Company	2022/2023				95,000.00		95,000.00
30.Sirikwa hotel					120,000.00		120,000.00
31.Keelu resort ltd	2022/2023				21,000.00		21,000.00
32.Romani out door events	2022/2023				2,968,900.00		2,968,900.00
33.Hotel water buck	2022/2023				2,800,000.00		2,800,000.00
34.prideinn paradise resort	2022/2023				1,890,000.00		1,890,000.00
35.Shamolex enterprises	2022/2023				480,000.00		480,000.00

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
36.Eldowas	2022/2023				58,583.00		58,583.00
37.High West Ventures	2022/2023				148,500.00		148,500.00
38.High West Ventures	2022/2023				198,000.00		198,000.00
39.Amaco ltd	2021/2022			123,251.00	0		123,251.00
40.Z.K.Yego				1,788,275.00	0		1,788,275.00
41. Centre Auto garage.				95,000.00	0		95,000.00
43.Ketrich autocare				37,800.00	0		37,800.00
Sub-Total				10,445,529.00	24,701,597.00		35,147,126.00
Grand Total				10,541,529.00	26,006,079.00		36,547,607.67

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

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Annex 2 – Analysis Of Other Pending Payables

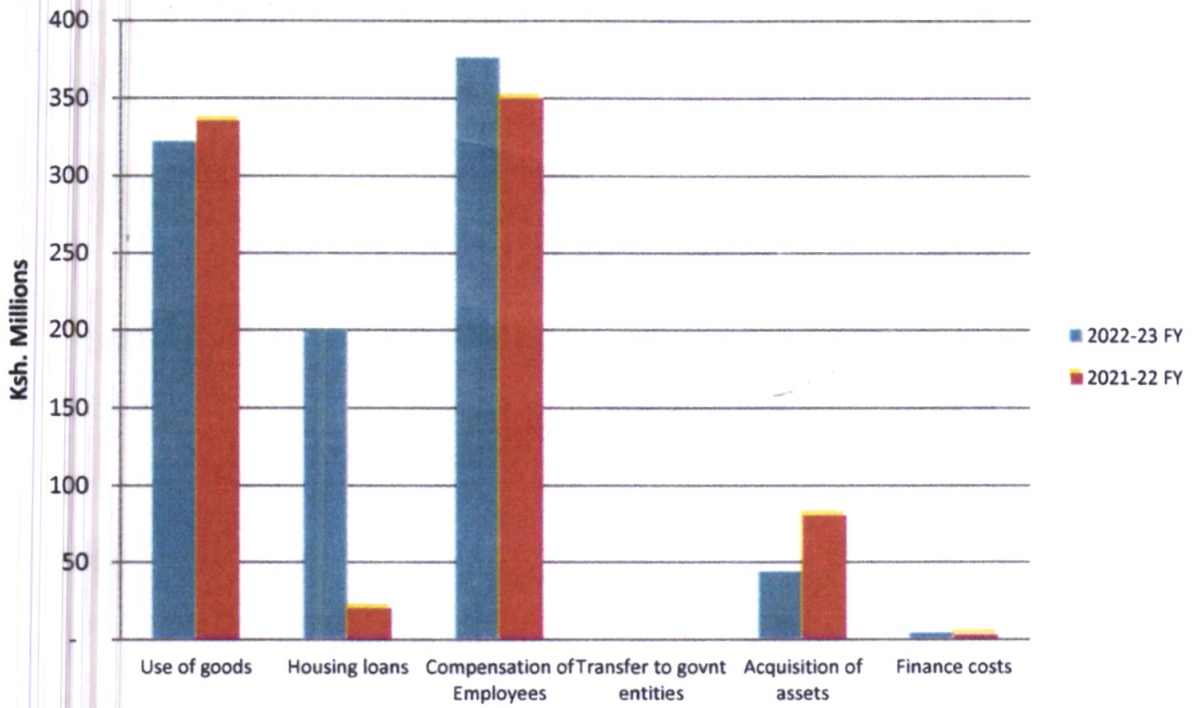
Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding balance Current FY	Outstanding balance Comparative FY	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

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Annex 3– Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land					
Buildings and structures	155,011,943.00	38,976,717			193,988,660.35
Transport equipment	77,242,713.00				77,242,713.00
Office equipment, furniture and fittings	15,588,983.00	5,000,000			20,588,983.00
ICT equipment	45,458,914.00				57,612,904.00
Machinery and equipment	8,361,130.00				8,361,130.00
Biological assets					
Infrastructure assets					
Heritage and cultural assets	7,091,610.00				7,091,610.00
Intangible assets	10,000.00				10,000.00
Work in progress					
Total	308,765,293.00	43,976,717			352,742,010.00

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2022/23 and 2021/22 Expenditure Comparison



2022-23 FY Expenditures

