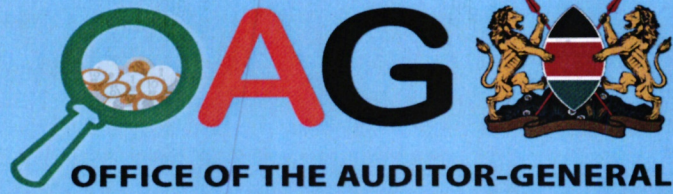


REPUBLIC OF KENYA



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REPORT

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ON

**COUNTY EXECUTIVE OF
UASIN GISHU**

**FOR THE YEAR ENDED
30 JUNE, 2022**

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UASIN GISHU COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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**UASIN GISHU COUNTY EXECUTIVE
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1. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

b) Key Management

<p>H.E Governor; Jackson K. Arap Mandago.</p> 	<p>Currently the Governor of Uasin Gishu County Government with Master's in Business Administration (MBA) –Strategic management from Catholic University of Eastern Africa, Bachelor of Science Degree from Kenyatta University worked with the ministry of education (MOE) on e-government program and the teachers service commission for 10 years</p>
<p>H.E D/Governor; Daniel K. Chemno</p> 	<p>Currently the deputy governor of Uasin Gishu county government with MBA – Management – Adventist International Institute of Advanced studies Philippines. BBA Management University of Eastern Africa Baraton. Diploma in education Kagumo Teachers College. Taught for over 22 year's high schools, tertiary colleges and universities.</p>
<p>Mr. Barnabas. Tarus</p> 	<p>Currently the County Executive Committee Member for Devolution, Administration and Public Service Management. Bachelor of Arts from Egerton university and a former principal of Uasin Gishu high school and Koiwarusen secondary school and a high teacher in various schools</p>

**UASIN GISHU COUNTY EXECUTIVE
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CPA . Julius K Rutto .



Currently the County Executive Committee Member for Finance and Economic Planning. A Bachelor of Finance and Banking from Moi University and A Certified Public Accountant CPA K. A qualified and dynamic accounting and banking professional with over 10 years of quality work experience acquired in challenging roles in private practice as an auditor. A highly committed and dedicated professional who is able to work under minimum supervision and meet stretching job targets. Specialised in valuation, advisory, consulting, taxation and accounting services relating to matters of income tax, service tax, and value.

Dr. Emily J. Kogos.






Currently the County Executive Committee Member ICT, Trade & Industrialization – County Government of Uasin Gishu. A graduate of Moi university, (PHD) in Information and Library Studies and a graduate of BA management of Bhopal University of India where she majored in economics and accounts. She has a Masters of Philosophy In Information And Library Studies from Loughborough University – United Kingdom previously served as a senior lecturer of publishing and media – Moi university, Head Of Department Of Publishing And Media and a council member at the Kenya Bureau of Standards (KEBS). Also currently a board member at St.Lukes Hospital – Eldoret, chairperson of Ngeria girls –Uasin Gishu and a champion for women and youth empowerment .

Mrs Esther C. Mutai



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

**UASIN GISHU COUNTY EXECUTIVE
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<p>Mrs Everlyne c. Nyangwaria</p> 	<p>Currently the County Executive Committee Member for Health Services Uasin Gishu Government. Master of Science in Nursing (Obstetric Nursing/ Midwifery)-University of Nairobi. Bachelor Of Science, Nursing – University of Eastern Africa Baraton, strategic leadership development programme Kenya school of Government. Sub –Saharan Africa Foundation in advancement in medical education and research fellowship , commonwealth research fellowship , commonwealth research fellow at university of Manitoba Canada and strengthening midwifery education , research and leadership at Karolinska institute Sweden.</p>
<p>Mrs. Mary W. Njogu .</p> 	<p>Currently the County Executive Committee Member for Water, Environment, Natural Resources, Tourism & Wildlife Management – Uasin Gishu county government.</p> <p>Master of Philosophy, Guidance and Counselling from Moi University BED (art) second class honors, upper division Kiswahili, Guidance Counselling from Moi University. Diploma In Education –Kiswahili and English From Siriba Teachers College.</p>
<p>Mr. Gideon K Birir</p> 	<p>Currently The County Executive Committee Member for Roads, Transport, Energy & Public Works. Member of The Engineers Board of Kenya and a professional member of institute of engineers of Kenya. Holder Of Bachelor Of Science In Civil Engineering From University Of Nairobi with a post Graduate Diploma In Transport Planning , Development And Management From Galilee International Management Institute (Israel)</p>

**UASIN GISHU COUNTY EXECUTIVE
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Mr. Samuel K Yego



Currently The County Executive Committee Member for Agriculture, Livestock and Fisheries Uasin Gishu County Government. BSc Agriculture. Previously worked for National Cereals Board for 21 years in a position of quality and pest control officer and a regional manager

Eng. Nelson K , Maritim




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

Worked various organisations as;

- Assistant engineer –ministry of roads and public works
- Assistant lecturer – Western University of Science and Technology, Department of Civil and Structural Engineering
- Lecturer Masinde Muliro University of Science and Technology, Department of Civil and Structural Engineering
- Chief Officer Roads Transport and Public Works Uasin Gishu County
- Chief Officer Lands Housing and Physical Planning, Uasin Gishu
- Member Board of Directors of Eldoret Water and Sanitation Company Eldowas

**UASIN GISHU COUNTY EXECUTIVE
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<p>Mr .Joseph k kurgat</p> 	<p>Currently the County Executive Committee Member for Education Culture Social Services Sports and Youth Affairs Uasin Gishu County Government. He Has a Master’s Degree in Education Administration and Management and A Degree in Education Science from Kenyatta University. Was Principal for Various Secondary Schools from the years 2001- 2017, Chairperson Kenya Secondary Schools Heads Association Mosop Sub County and Vice Chairman Nandi County Heads Association</p>
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c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer- Finance	Mr Peter Chesos
2.	Chief Officer-Economic planning	Ms Millicent Okonjo
3.	Chief Officer-Public Service Management	Mrs Ann Koech
4.	Chief Officer-ICT and E-Government	Mr.John Kemboi
5.	Chief Officer-Trade Tourism Wildlife and Industrialisation	Mr Simeon Tanui
6.	Chief Officer- health services	Dr. Joseph Morogo
7.	Chief Officer--Environment Energy Water and Natural Resources	Simon K Kemei
8.	Chief Officer- Roads Transport and Public Works	Barnabas Too
9.	Chief Officer- agriculture livestock fisheries	Julius K Rotich
10.	Chief Officer- lands housing	Mrs Ruth Rop
11.	Chief Officer- education and culture	Mrs Jane Njuguna
12.	Chief Officer- youth affairs and sports	Mr Joseph Maritime
13.	Chief Officer--devolution and administration	Mr Samwuel Kiptoo
14.	Chief Officer- physical planning and urban development	Mr Kenneth Mbeka
15.	Chief Officer-livestock and fisheries	Mrs Victoria Chepkirui

d) Fiduciary Oversight Arrangements

a. Economic Planning Committee of the County Assembly

- i. Provide oversight role and operation of the finance and economic planning department

b. Budget and Appropriation Committee

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

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c. Public Accounts and Investment Committee

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

e) County Executive Headquarters

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

f) County Executive Contacts

Telephone: (254) – 053-2016215
-053-2016125
-053-2016600
E-mail: info@uasingishu.go.ke
Website: www.uasingishu.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
3. Kenya Commercial Bank
P.O Box 560-30100
Eldoret

**UASIN GISHU COUNTY EXECUTIVE
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4. **SBM Bank (k) Ltd**
PO Box 2926- 30100
Eldoret
Family Bank Ltd
PO Box 629- 30100
Eldoret
5. **National Bank of Kenya**
PO Box 3111
Eldoret
6. **Cooperative Bank of Kenya**
PO Box 2948
Eldoret
7. **Paramount Bank Ltd**
PO Box 4362
Eldoret
8. **Spire Bank Ltd**
PO Box 52467
Nairobi

h) Independent Auditors

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

i) Principal Legal Adviser

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

2. Forward by the CECM Finance and Economic Planning

County governments in Kenya are one of the two arms of government. The other arm is the National Government. Article 1(4) of the Constitution says that people exercise their sovereign power at the national and the county level. Article 6(1) divides the territory of Kenya into the counties specified in the First Schedule. The governments at the national and county levels are distinct and inter-dependent.

The Fourth Schedule of the Constitution contains information on the devolved services in Kenya. It stipulates the division of functions between the national and the county governments in Kenya. The devolved functions in Kenya performed by county governments are as follows.

Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs (slaughterhouses), plant and animal disease control, and fisheries. County health services, including, in particular – 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 which is a national government function), cemeteries, funeral parlours and crematoria, and refuse removal, refuse dumps and solid waste disposal. Control of air pollution, noise pollution, other public nuisances, and outdoor advertising. 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, sports and cultural activities and facilities, and county parks, beaches and recreation facilities. County transport, including – County roads (Class D, E and Unclassified Roads), street lighting, traffic and parking, public road transport, and ferries and harbours (excluding the regulation of international and national shipping and matters related thereto). Animal control and welfare, including – licensing of dogs, and facilities for the accommodation, care, and burial of animals. Trade development and regulation, including – markets, trade licences (excluding regulation of professions), fair trading practices, local tourism, and cooperative societies.

County planning and development, including – statistics, land survey and mapping, boundaries and fencing, housing, and electricity and gas reticulation and energy regulation. Education – only pre-primary education (ECD), village polytechnics, home craft centres and childcare facilities. Implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, and forestry. County public works and services, including – storm water management systems in built-up areas, and water and sanitation services. Firefighting services and disaster management.

Control of drugs and pornography. Ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

It is my pleasure to present the County Government of Uasin Gishu financial statements which presents the financial performance for the year ended 30th June 2022. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Article 183 provides for the functions of the county executive committee in Kenya being, implementation of county legislation, and implementation of national legislation within the county if the legislation so requires, management and coordination of the functions of the county administration and its departments and performance of any other functions conferred on it by the Constitution or national legislation. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution. The financial reports are utilized in informing policy decisions regarding operations, management and service delivery and also ensure the most effective and efficient use of resources. It further reviews the performance of county departments and agencies in regard to budget allocations and execution as outlined in their annual work plans. This consolidated report presents only key achievements in the period under review; the County also finances its operations through own generated revenues. The key local revenue sources for County Government of Uasin Gishu includes business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

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In the period under review, the county government marked major milestones towards service delivery. Majority of programmers/projects targets were met despite various challenges including effects COVID 19.

Similarly, the report shows that departments continued to receive an increased budget allocation towards implementation of county projects as identified in the County Integrated Development Plan 2018-2022 (CIDP), thus improve living standards of the residents upon completion.

This report will assist the county leadership track implementation progress of the CIDP 2018-2022 and inform policy decisions. In addition, the feedback on sector performances will provide an avenue for corrective measures to be followed towards improved service delivery.

During the period under review, the county total county budget was kshs,13,213,659,493 comprising of development Kshs.6,110,635,324 and recurrent Kshs. 7,103,024,169 with a cumulative expenditure of Kshs.10,250,241,492 which translates to an absorption rate of 78%. The county managed to collect own source revenue totaling KSh.858, 349,786 against a target of KSh.1, 400,000,000 translating to a 72 % percent. This is a decline of 40 percent compared to the previous year.

Output/Outcome	Indicator	Baseline FY2020/21	Target FY 2021/22	Actual FY 2020/21	Remarks
Improved revenue collection and Administration	Annual Increment on OSR at a rate of 3%	1,105,676,540	KSh. 1,400,000,000	KSh. 858,349,786	target not achieved
Improved expenditure performance	Absorption rate	-	100	72	Recurrent – 91% Development - 62%

Summary of Outcomes/Outputs Indicators – Finance

The County government received equitable share disbursement and other grants totaling to Kshs 7,735,972,881 while rollover funds were Kshs 2,794,491,754.70 exclusive of retention fund of Kshs. 160,517,070.

During the review period, the economy performed poorly due to the outbreak of the Covid-19 pandemic that disrupted global and local economies. This being an electioneering period, it also slowed down economic performance. This consequently slowed down progress in implementation of county government programmes and projects.

The county however made substantial progress in the implementation of programmes and projects and activities geared towards enhancing service delivery to the residents of the county.

County Flagship Projects included the following;

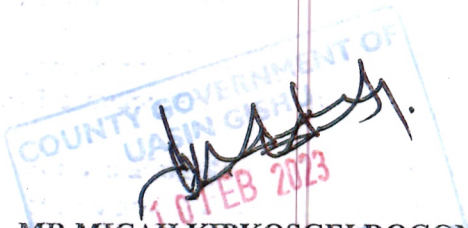
1. Sixty Four (64) Stadium upgrade
2. Kesses Level 4 Hospital
3. County referral hospital (Ziwa Level V)

Nevertheless, a number of challenges were noted such as inadequate and delays in disbursement of funds, inadequate technical staff, office space, means of transport for field operations, delays in procurement process, non-availability of public land, among others.

The county government therefore needs to create more office space, build capacities of staff, provide adequate transport, allocate more resources for land banking and continue with the sensitization of staff and members of the public on ways to curb the spread of the Covid- 19 pandemic. These, together with adequate and timely disbursal of funds, will address the prevailing challenges and ensure progress in the implementation of county programmes and projects.

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



**MR MICAH KIPKOSGEI ROGONY
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF UASIN GISHU**

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3. Statement of Performance against County Predetermined Objectives

The County Annual Progress Report (APR) 2021/2022 is the fifth progress report for the County Integrated Development Plan (CIDP) 2018-2022. It has been prepared pursuant to Section 166 of the Public Finance Management (PFM) Act of 2012, which requires the accounting officer for a county government entity to prepare a report on the financial and non-financial performance of the entity for each quarter of the financial year.

The Constitution of Kenya, 2010 sets pace for openness and transparency and article 201 of the constitution of Kenya calls for clear and timely fiscal reporting. In addition, the County Government Act, 2012 emphasizes on the need for counties to account and report on all the resources planned and budgeted for. The APR 2021/2022 is therefore a consolidation of the quarterly reports. The report covers the periods between 1st July 2021 and 30th June 2022

Introduction

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

Strategic development objectives

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

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

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

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Uasin Gishu County.

Progress on Attainment of Development Objectives from Annual Development Plan (Adopted from Uasin Gishu County ADP)

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

1. DEVOLUTION AND PUBLIC ADMINISTRATION DEPARTMENT

The department is mandated with coordination and administrative functions of the County Government. It thus provides enabling environment for effective and efficient service delivery to the residents.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 1.

Table 1: Summary of Outcomes/Outputs Indicators - Devolution and Public Administration

Output/Outcome	Key Performance Indicator	Baseline (2020/21FY)	Target at end of the CIDP period (2022)	Target in review period (2021/2022 FY)	Achievement for 2021/22FY	Remarks
Government buildings constructed at wards and Sub Counties	Functional Sub County offices	0	4	4	3	Handing over done at Ainabkoi, Moiben and Kapseret. Turbo is ongoing
	Functional ward office	0	13	13	13	Handing over done
		0	11	11	11	Proposed completion of ward office cluster 3: Kapkures, Kipsomba, Tapsagoi, Huruma and Moisbridge Cluster 4: Langas, Kipkenyo, Megun, Ngeria, Kapsoya

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		0	13	13	13	Chain link fence, gate, sentry boxes, VIP latrines and eaves boarding, electrical works, and 10,000L plastic water tank
Public participation in project prioritization	No. of public participation meetings held	30	30	30	30	Held in all wards as per the CIDP
Field Administration	No. of meetings for coordination of disaster management	30	30	30	30	Sensitize members of the public on MoH measures to mitigate the spread of Covid 19

Challenges

- Delays in project implementation;
- Land disputes affecting project implementation;
- High cost of power connections to ward offices.

2. FINANCE

The department is responsible for county resource mobilization, financial management, procurement, and internal audit.

Achievements:

Major achievements for the department in the period under review include collection of revenue, availed funds timely to the spending units, updated county asset register and liabilities, and prepared financial statements and statutory reports.

Revenue Performance

During the period under review, the department collected a total of KSh 858,349,786 against a targeted amount of KSh 1,414,917,111 which translates to a shortfall of 39 percent. This underperformance can be attributed to the period under review being electioneering year. Table 2 shows revenue performance by stream.

UASIN GISHU COUNTY EXECUTIVE
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REVENUE STATEMENT FOR THE 1st -4th QUARTER FY 21/22

REVENUE STREAMS		Budget Estimates July -June 2021/2022	Actual Collection July-June. 2021/2022	Budget vs Actual Collection July-June. 2021/2022	Performance Actual vs Budget
Application Fee	Administration Service Fee	1,500,000	5,869,091	-4,369,091	
		1,500,000	5,869,091	-4,369,091	391%
Business Permits Current Year	Business Permits	300,000,000	155,725,850	144,274,150	
Betting Control	Business Permits	692,111	903,262	-211,151	
		300,692,111	156,629,112	144,062,999	52%
Log Cess/ Bark ccess/Hides and Skin	Cesses	6,000,000	748,475	5,251,525	
Sand, Gravel, and Ballast Extraction Fees	Cesses	10,000,000	9,573,723	426,277	
Sugar cess	Cesses	2,000,000	3,301,429	-1,301,429	
Wheat & Maize Cess	Cesses	60,000,000	22,134,536	37,865,464	
		78,000,000	35,758,164	42,241,836	46%
Refuse Collection Fee	Environmental and Conservancy Administration	30,000,000	16,959,060	13,040,940	
Cleansing Fees (Eldowas)	Environmental and Conservancy Administration	20,000,000	-	20,000,000	
Water Kiosk Sales	Environmental and Conservancy Administration	100,000	15,650	84,350	
		50,100,000	16,974,710	33,125,290	34%
Clamping Fee	Fines Penalties and Forfeitures	6,000,000	2,243,289	3,756,711	
Court Fines	Fines Penalties and Forfeitures	8,000,000	6,756,658	1,243,342	
Impounding Charges	Fines Penalties and Forfeitures	6,000,000	3,226,627	2,773,373	
		20,000,000	12,226,574	7,773,426	61%
Housing Estates Monthly Rent	Housing	48,000,000	20,998,538	27,001,462	
Council Premises Occasional Hire	Housing	300,000	663,828	-363,828	
		48,300,000	21,662,366	26,637,634	45%
				-	
Market Fees	Market Trade Centre Fees	40,000,000	17,257,061	22,742,939	

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		40,000,000	17,257,061	22,742,939	43%
Inoculation Fee	Other Health and Sanitation Fees	5,000,000	4,119,624	880,376	
		5,000,000	4,119,624	880,376	82%
Direct Banking	Other Miscellaneous Revenue		8,066	-8,066	
Bank Interest	Other Miscellaneous Revenue		8,066	-8,066	0
Land Rates Current Year	Plot Rent	300,000,000	139,945,034	160,054,966	
		300,000,000	139,945,034	160,054,966	47%
Health Centers & Dispensaries Fees	Public Health Facilities Operations	30,000,000	38,398,830	-8,398,830	
		30,000,000	38,398,830	-8,398,830	12%
Burial Fees	Public Health Services	800,000	851,911	-51,911	
Food Quality Inspection Fee	Public Health Services	3,000,000	3,223,468	-223,468	
Public Toilet	Public Health Services	500,000	97,500	402,500	
Public Health	Public Health Services	6,000,000	7,735,166	-1,735,166	
		10,300,000	11,908,045	-1,608,045	11%
Sign Boards & Advertisement Fee	Sign Board & Advertisement Fee	100,000,000	59,219,430	40,780,570	
Ict & E-government Led Screen	Sign Board & Advertisement Fee	200,000	390,000	-190,000	
		100,200,000	59,609,430	40,590,570	59%
Slaughtering Fee	Slaughter House Administration	15,000,000	21,641,745	-6,641,745	
		15,000,000	21,641,745	-6,641,745	14%
Audit and Supervision Fees	Technical Services Fees	4,000,000	2,634,784	1,365,216	
Buildings Plan Approval Fee	Technical Services Fees	30,000,000	24,457,946	5,542,054	
Fire-Fighting Services	Technical Services Fees	10,000,000	3,958,588	6,041,412	
Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)	Technical Services Fees	5,000,000	7,657,966	-2,657,966	
Weight and Measures	Technical Services Fees	3,800,000	2,020,345	1,779,655	
Ams	Technical Services Fees	8,000,000	797,923	7,202,077	
Fisheries	Technical Services Fees	25,000	23,010	1,990	
Agriculture Veterinary	Technical Services Fees	5,000,000	2,454,296	2,545,704	
		65,825,000	44,004,857	21,820,143	67%

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Enclosed Bus Park Fee	Vehicle Parking Fee	130,000,000	116,155,192	13,844,808	
Motor Bikes	Vehicle Parking Fee	20,000,000	10,992,839	9,007,161	
Street Parking Fee	Vehicle Parking Fee	200,000,000	145,189,047	54,810,953	
		350,000,000	272,337,078	77,662,923	78%
TOTAL REVENUE COLLECTION		1,414,917,111	858,349,786	556,567,325	61%

Expenditure Analysis

A total of KSh. 10,252,542,027 was spent on both development and recurrent activities. This expenditure represented 78 percent of the total County Executive annual budget of KSh 13,213,659,493. Actual development expenditure amounted KSh 3,780,199,098 against an approved budget of KSh. 6,110,635,324 which translates to an absorption rate of 62 percent. On the other hand, actual recurrent expenditure was KSh 6,472,342,928 against the budgeted amount of KSh 7,103,024,169 which translates to an absorption rate of 91 percent. Table 3 indicates expenditures by County department/entity.

Challenges

The department experienced the following challenges:

- delays in exchequer releases from the National Treasury,
- delays in passage of Finance bill, Electioneering period affecting revenue performance
- inadequate resources to finance budget

3. PUBLIC SERVICE MANAGEMENT

The department is mandated to identify reform opportunities for the County human resource; lead the strategic development and management of the human resource in conjunction with the County Public Service Board; advise the County government on appropriate strategies, policies, and practices for leadership structures in the departments; develop and advise the County government on service delivery strategies and models for the department; co-ordinate communication at the county; co-ordinate planning of County events and ensure proper record management by the registry.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 3.

Table 3: Summary of Outcomes/Outputs Indicators – Public Service Management.

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Output/ Outcome	Key Performance Indicator	Baseline (2020/21FY)	Target at end of the CIDP period	Target in review period (2021/22F	Achievement for 2021/22FY	Remarks
Increased effectiveness and efficiency in service delivery	No. of Operational Service Delivery Centres	3	6	6	3	Kapseret, Ainabkoi & Moiben Sub-County Offices refurbished and equipped
	Operational HR Policy Manuals & Guidelines in place	0	7	3	3	Human Resource Policy, Records Management Policy & Staff Benevolent Fund Scheme reviewed awaiting cabinet
	Levels of performance contracts signed	60	62	62	59	3 pending
To promote good governance	% Completion rate of Records automation	60	100	100	80	System developed awaiting commissioning.
	No. of bulk filers procured and installed	6	2	1	1	Purchased and installed
	Completion rate of Legal library	75	100	100	100	Handing over done
	Completion rate of County Archives	75	100	100	100	Project completed and handed over by the

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	% Completion rate of Counselling Centre	50	100	100	100	Project completed and handed over by the contractor
Increased effectiveness and efficiency in service delivery	No of files opened for new staff	41	-	-	79	New employees engaged on a need basis
	No of staff exited from service	105	-	-	85	Files are closed on a case basis
	No. of promotions implemented	663	-	2509	663	Target not achieved due to financial constraints
	No. of disciplinary cases dispensed	72	-	-	110	Cases dispensed as per the frequency they
	No. of leave application forms processed	1602	-	3275	2,042	Target not achieved due to exigency of work
	Amount of KSh. of Personal Emoluments & Other Allowances	3,437,408,206	4,304,257,	3,399,719,8	3,478,268,651	During the FY 2021/22 salaries and other emoluments surpassed the target due to the integration of new staff into the Payroll.
	No. of employees trained	255	5,000	1,000	398	The target was not achieved due to budget constraints.

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	No. of Interns recruited	0	-	1000	1000	The internship programme contract started on February 2022 and will end on February 2023.
	No. of Students Attached	1,062	-	320	1,720	The target surpassed
	No. of staff under medical Cover	2450	3000	2450	2294	Contract with 9 medical service
	No. of staff under WIBA	4221	5500	5463	5463	All employees were covered. Cases of injuries were processed and forwarded to the insurance as reported.
	No. of staff under Group Life	650	1000	650	2276	All the employees were covered by Geminia Insurance.
	No. of Mails	-	7500	1500	1620	Mails received, sorted, and directed to the relevant
	No. of Outgoing	-	5000	1000	945	Mails timely dispatched
	No. of Administrative Files	-		308	308	Some files need to be replaced as they are worn

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Increased efficiency on representation in court	% of reduction of external law firms in favour of the appointment of in-house	3	90% reduction of appointment of external	50%	40%	Not all issues require court action
Improved Liaison with the relevant department	% efficient timely responses	10	10	100%	100%	Prompt response received
Litigation	Efficient handling of court matters	500 active files	70% of judgments in favour	100% judgments in favour	30% Judgments in favour	-Limited budget
Improved defence in court	% of evidence supplied by the department	50	100	100	55	Cooperation with the department on the supply of documents
Improved representation in court	Rate of court attendance in all matters	100	100	100	100	Because of early preparation, this is often achieved without difficulty.
Revamped Case management	No. of the digital case management system	-	1	1	1	The database has assisted to ascertain the status of all ongoing cases
Improved employment and labour relations	% of advisory given on disciplinary cases	60	100	100	90	Widely consulted by departments
Improved association with external agencies and entities	Rate of the response of contracts, agreements, and MOUs	200	100	100	90	Co-operation depends on both parties' intentions.

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Improved formulation policies and legislation	Completion rate	50	100	50	60	Inadequate funds to conduct public participation affect formulation
Improved publ ethics	% of Collaborating with oversight Agencies	30	100	40	40	NLC and EACC are very active
To increase effectiveness and efficiency.	Live coverage of County development projects and events	100	100	100	100	Well-Coordinate d external and local media station live coverage
	No. of documentary recorded	-	-	-	2	Well- recorded and packaged documentary for educating residents on projects undertaken by County

Challenges

- Lack of storage facility for intern files;
- Some staff were not able to utilize their leave days in the year due to exigency of work. Such un-utilized leave days were forfeited as per the policy;
- Varied scheme of services posed a challenge in appropriating promotions;

4. ECONOMIC PLANNING

The department is responsible for county planning, statistics, budgeting, and monitoring and evaluation. Under the PFM Act 2012, the department is mandated to prepare reports which provide a road map on the implementation of the county plans.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 4

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Table 4: Summary of Outcomes/Outputs Indicators - Economic Planning

Output/Outcomes	Key Performance Indicator	Baseline (2020/21 F Y)	Target at end of the CIDP	Target in review period (2021/22)	Achievement for 2021/22	Remarks
Improved evidence-based planning and budgeting	No. of policy documents developed	7	35	5	5	ADP FY 2022/23, CBROP 2021, CFSP 2022, CDMSP 2022, and Budget Estimates FY 2022/23 were prepared and approved
	No. of progress reports prepared	8	10	8	8	Quarterly Progress Reports (3), APR (1), UGCED Reports (4)
	No. of M&E reports generated	8	-	12	8	Annual (1), Quarterly (2) & Monthly (5) M&E reports
	No. of rounds of public participation conducted for the budget process	3	-	3	3	Round 1 – ward projects identification conducted in all 30 wards Round 2 – validation of CFSP 2022 and prioritization of ward projects conducted in all wards Round 3 – validation of budget estimates for FY 2022/23
						conducted in all wards
	No. of CSA produced	0	5	1	1	CSA 2021 published

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Challenges

- Inadequate office space;
- Delays in reporting by department
- Non-compliance with prescribed reporting formats.

5. ROADS, TRANSPORT, ENERGY & PUBLIC WORKS

This department is vested with the responsibility of providing a holistic and integrated transport system within the county as well as operating and maintaining an efficient, safe and cost-effective transport system. The Roads Section is responsible for development, rehabilitation and maintenance of road network in the county (All roads except those currently classified as KeNHA, KURA and KeRRA), and survey with Transport Section being responsible for transport policy formulation and development of regulatory framework, transport infrastructure and management/maintenance of the vehicle fleet. Public Works Section is responsible for development, maintenance and rehabilitation of Government buildings and other public works in the county (including county fire and disaster management unit); while Energy Section is responsible for development, rehabilitation and maintenance of streetlights in the county.

I. achievements:

During the period under review, the department realized outputs and outcomes as indicated in table 5.

Table 5: Summary of Outputs/ Outcomes Indicators – Roads, Transport, Energy and Public Works

Key Outputs/Outcomes	Key Performance Indicators (KPI)	Baseline FY 2020/21	Target at the end of CIDP period	Target for the FY 2021/22	Achievement for the FY 2021/22	Remarks
Roads Graded	No. of KM Graded	4,018.22	1,800	1500	1159.2	Grading & Gravelling & culvert programmes still ongoing
Roads Gravelled	No. of KM Gravelled	893.36	650	500	571.7	Graveling program still ongoing
Roads Opened	No. of KM of roads opened	340.3	0	200	22.65	Target not achieved due to low supply of fuel

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New Culverts Installed	Metres of culverts installed	7,794.2	1,500	2000	2770.6	Culvert installation programme still ongoing
New Bridges constructed	No. of bridges constructed	40	5	9	14	7 are ongoing
Survey of roads	No. of KM of roads surveyed	25.3	0	120	163.3	No funds available
Roads maintained	No. of KM of roads maintained	1,712.42	500	200	180.5	
Boda Boda shades constructed	No. of Boda Boda Shades constructed	92	0	50	52	Target achieved
New streetlights installed	No. of streetlights lamps	3,946	1,200	300	313	Delay in KPLC installation
Government buildings rehabilitated and maintained	No. of Government buildings rehabilitated and maintained	347	120	0	0	Departments yet to award contract on other documented projects

Challenges

- Inadequate and unsustainable infrastructure in Eldoret CBD and peri-urban Areas;
- Heavy rains experienced hampered implementation of projects especially roads construction;
- Lack of Capacity by the fuel suppliers leading to delayed rollout of programs due to inconsistent fuel supply; and
- Delay in servicing of equipment by service providers.

6. WATER, ENVIRONMENT, NATURAL RESOURCES, TOURISM & WILDLIFE MANAGEMENT

The Department of Water, Environment, Natural Resources, Tourism & Wildlife Management is charged with implementation of policies, programs and projects with a view to increasing access to potable water; enhancing protection of water catchment areas; increasing county forest cover; climate change mitigation & adaptation; efficient waste management; and tourism development & wildlife management.

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During the period under review, a total of 227 projects were designed. A total of 178 water projects were constructed and completed during the financial year 2021-2022. The completed water projects included drilling of boreholes, spring protection and river abstraction as the main water sources. The main source of energy for most of the projects was solar powered systems. In addition, 16 projects were at different stages and rolled over to the next financial year.

The Directorate of Tourism managed to fence River Sosiani Nature and Amusement Park, develop County Tourism Strategy and Kesses Dam tourism attraction site which was complete, awaiting launching.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 6.

Table 6: Summary of Outcome/Output Indicators - Water, Environment, Natural Resources, Tourism & Wildlife Management

Output/Outcome	Key Performance Indicators	Baseline (2020/21 FY)	Target at end of the CIDP period (2022)	Target in review period (2021/22FY)	Achievement for 2021/22 FY	Remarks
Community water projects developed	No. of community water projects	300	383	170	178	A total of 178 projects were completed during the FY, including projects started in the previous FY
Boreholes drilled and equipped	No. of boreholes drilled and equipped	62	164	52	40	40 boreholes were drilled and equipped. However 3 boreholes were dry. Alternative sources of water for the affected communities were identified for some projects.

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Water supplies rehabilitated	No. of water supplies rehabilitated	7	7	7	6	Routine maintenance and repairs activities were carried out in six water supplies (B/Forest, Turbo, M/Bridge, Kipkabus, Ngeria and Sosiani).
Dams /water pans desilted and rehabilitation	No. of dams / water pans desilted and rehabilitate	30	138	17	15	Desilting and dam construction works were still ongoing in 14 dams.
Solar powered water points installed	No. of solar powered water points installed	32	124	60	38	Equipping of 38 solar projects was completed in the financial year. Designs for 3 solar systems were completed and awaiting implementation.
Sewer lines extended	Km of sewer lines extended	5	25	-	-	Funds were wired to ELDOWAS.
Tourists arrivals	No. of international tourist arrivals	550,000	2,600,000	1,695,000	2,617	Slight increase in international tourist arrivals
Hotel occupancy	No. of bed nights occupied	1400	6,300	12,175	10,163	Bed occupancy increased due to festivals and events hosted in the county
Regional, National and International Tourism Trade Fairs hosted	No. of meetings and events hosted	6	100	147	2	Trade fares reduced due to covid-19 pandemic

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MICE tourism development increased	No. of conferences held	1300	270	1338	360	MICE development was slowly increasing
Profile of tourism resources in Uasin Gishu County	No. of tourism strategy booklets	25	270	147	1	Copies yet to be published
Tourist attraction sites developed	No. of tourist attraction sites developed	7	14	28	5	Few tourism attraction sites were developed due to low budgetary allocation
Riparian protected and conserved	No. of hectares of riparian protected and conserved	6	93	24	5	Inadequate funding
Forest cover increased	No. of hectares under tree plantation	120	600	480	53	There was prolonged drought
	No. of seedlings planted	120,000	600,000	480,000	59,000	Supported by Eldoret City Marathon.
Arboretum established	No. of trees species planted	357,500	1,500,000	357,000	3,000	In progress, the process was enhanced by other partners.

Challenges

- Insufficient utility vehicles for department's operations. There were only two functional vehicles, shared by the Chief Officer, the three directorates and the six sub-county officers;
- Inconsistent supply of fuel affected implementation of department's activities e.g. surveying, Supervision of construction works, drilling of borehole, desilting of dams and waste collection;
- Frequent electricity disconnection at water supplies due to delay in payment of electricity bills;
- Low budgetary allocation for tourism development.

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7. AGRICULTURE

The department of Agriculture is mandated to increase crop production and productivity; improve value addition and market access; reduce post-harvest losses; promote and facilitate production of food and agricultural raw materials for food security and incomes; advance agro-based industries and agricultural exports; and enhance sustainable use of land resources as a basis for agricultural enterprises also to carry out agricultural mechanization services.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table

8. Table 8: Summary of Outcome/Output Indicators - Agriculture

Output/ Outcome	Key Performance Indicator	Baseli ne (2020/ 21 FY)	Target at end of the CIDP period (2022)	Target in review period (2021/22)	Achievement for 2021/22 FY	Remarks
Post- harvest facilities constructed	No. of cereal stores constructed	1	6	1	0	Target not achieved
Crop diversification promoted	No. of avocado seedlings purchased	75000	1500000	27333	27333	Target achieved
	No. of macadamia seedlings purchased	8000	41600	9600	9600	Target achieved
	No. of coffee seedlings distributed	700000	2000000	83333	83333	Target achieved
	No. of Motorized coffee pulpers purchased	6	30	20	20	Target achieved.
Farmers training on soil testing and water	No. of farmers trained	10000	500000	10000	10000	Target achieved
	No. of soil samples analysed	1000	5000	1000	500	Target not achieved. Inadequacy

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management and environmental conservation	No. of soil conservation structures laid and constructed	400	2450	400	400	Target achieved
Agriculture Trade shows and exhibitions	No. of exhibitions done	4	20	4	4	Target achieved
Farmer exchange tours conducted	No. of Farmer exchange tours conducted	2	10	2	2	Target achieved
Field days conducted	No. of field days conducted	8	40	8	8	Target achieved
Demonstration plots established	No. of demo plots established	6	30	6	6	Target achieved
AMS administration block constructed	No. of buildings constructed	1	1	1	1	Target achieved
Kijana na Acre Progame promoted	No. of youth groups supported	120	500	37	37	Target achieved
AMS services acquired	Workshop constructed and equipped	0	1	1	1	Target achieved. 99%
	Functional Machinery shed	0	1	1	1	Target achieved.
	Length of AMS land fenced	0	5	5	5	Target achieve
Pesticides distributed	Litres of pesticides	5000	21000	5500	5500	Target achieved
Agricultural information on system purchased	Operationalization of the system	0	1	1	1	Target achieved
coffee seeds purchased	Kgs of coffee seeds purchased	800	1750	800	800	Awaiting advance

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Climate Smart Agriculture practices promoted	No. of direct project beneficiaries	369	54,410	369	369	Target achieved
	No. of vulnerable and marginalized groups (VMG's) supported	68	74	8	8	Target achieved
	No. of investment projects supported	8	4	2	2	Target achieved
	No. of PPP's initiatives supported	2	1	0	0	-
ATC Modern buildings constructed and furnished	No. of hostels constructed and furnished	0	2	1	1	Target achieved
	Multipurpose Hall constructed	0	1	0	0	Target achieved
Water and Sanitation services provided	No. of Boreholes drilled and operational	0	2	1	1	Target achieved

Challenges

- Covid 19 pandemic;
- Formulation and development of Bills of Quantities from department of Roads take a bit long delaying project implementation;
- Identification of projects sites which is taking long due to issues of land ownership causing delays in project implementation;
- Border dispute at ATC Chebororwa has delayed construction of perimeter wall;
- Some contractors are slow in their work causing projects to take long than expected;
- Transfer of funds to project account and donor funding have delayed implementation of KCSAP and ASDSP.

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8. LIVESTOCK DEVELOPMENT AND FISHERIES

The department broad mandate is to improve animal health and productivity through disease control, value addition and marketing and increase fish production in the county. Further the department seeks to provide reliable business information to investors and the business community.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 8.

Table 8: Summary of Outcomes/Outputs Indicators- Livestock Development and Fisheries

Output/ Outcome	Key Perform ance Indicator	Baseline (2020/21F Y)	Target at end of the CIDP period (2022)	Target in review period (2021/22F Y)	Achieveme nt for 2021/22FY	Remarks
AI kits acquired	No. of A.I Kits, Gloves and plastic sheaths	A.I Fee Set - 200 packets	A.I Fee Set - 800 packets	A.I Fee Set - 200 packets	A.I Fee Set - 250 packets	Target surpassed
		Arm Length Gloves - 422 packets	Arm Length Gloves - 422 packets	Arm Length Gloves - 100 packets	Arm Length Gloves - 120 packets	
		Plastic Sheaths - 200packets	Plastic Sheaths - 800	Plastic Sheaths - 200 packets	Plastic Sheaths - 250 packets	
Subsidized AI insemination provided	No. of cattle inseminated	17,000	89500	18500	20000	Target surpassed
Vaccination services offered	No. of heads of cattle	210,000	1105000	220,000	227800	Target surpassed
Vaccines purchased	Doses supplied	0	0	Black quarter/ Anthrax Vaccines -	Black quarter/ Anthrax Vaccines -	Target achieved
				Lumpy Skin Disease Vaccines- 100000 doses	Lumpy Skin Disease Vaccines- 200000	

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				Rabies Vaccines- 3000 doses	Rabies Vaccines- 11,000 doses	
				Foot and Mouth Disease Vaccines – 108000 doses	Foot and Mouth Disease Vaccines – 180,000 doses	
Cattle dips renovate d	No. of cattle dips renovated	5	25	5	32	Target surpassed.
Liquid nitrogen purchased	Litres delivered	4000	20000	4000	4000	Target surpassed.
Breeding stock purchase d (ordinary , sexed and conventional semen)	No. of breeding stock delivered	0		Ayrshire Semen - 16500	Ayrshire Semen - 17500	Target achieved
				Friesian Semen – 13500 straws	Friesian Semen – 15600 straws	
Human health safeguard against zoonotic diseases	No. of animals vaccinated	100000	570000	110000	100,000	Target not achieved
	No. of animals vaccinated	4000	22500	4500	11,000	Target not achieved
Slaughter houses constructed	No. of Slaughter houses rehabilitated	4	8	1	0	Target NOT achieved.
Apiculture promotion	No. of hives	190	450	120	645	Target surpassed
	No. of groups	19	45	12	90	Target Surpassed
	No. of Women groups	795	3000	400	431	Target achieved

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Inua mama na kuku program me enhanced	No. of incubators	20	24	106	106	Target achieved
Doper ram rotation/e exchange program me operationalized	No. of dopers	150	900	250	150	Target not achieved
	No. of vulnerable and marginalized groups benefiting	15	90	20	15	Target not achieved.
Dairy goats distribute d	No. of dairy goats distributed	0	390	90	0	Target not achieved. Budget
Milk coolers connected to electricity	No. of coolers connected	24	46	46	24	KPLC Paid to complete connections in the remaining coolers
Fingerlings subsidy provided	No. of fingerlings distributed	200,000	160,000	1,600,000	1,600,000	Target achieved
Fish pond liners purchase d	No. of fish pond liners purchased and	0	0	40	55	Target surpassed
Fish feeds subsidy provided	Quantity(kgs) of fish feeds purchased	10,000	24,000	12,000	13,000	Target surpassed

Challenges

- Covid 19 pandemic;
- Formulation and development of Bills of Quantities from department of Roads take a bit long delaying project implementation;

9. CO-OPERATIVES & ENTERPRISE DEVELOPMENT

The department is mandated to promote and register new co-operative societies; capacity building to the Co-operative movement; ensure compliance with co-operative legislation; promote value addition investments through co-operatives; revive dormant co-operative societies; Audit co-operative societies; ensure access to affordable credit by co-operative societies and resolve conflicts to improve governance in the co-operative sector.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 9.

Table 9: Summary of Outputs/Outcomes Indicators- Department of Cooperatives and Enterprise Development

Output/ Outcome	Key Performance Indicator	Baseline (2020/21 FY)	Target at end of the CIDP Period (2022)	Target in review period (2021/22 FY)	Achievem ent for 2021/22 FY	Remarks
Capacity building conducted	No. of Internationalal Co-operative Day held	1	5	1	1	Target achieved. celebrations were held best performing cooperatives awarded
	No. of Member Education Program (MEPs) held	51	770	100	82	Target not achieved
	No. of management trainings conducted	33	150	200	232	Target was achieved. some trainings were ward based
	No. of Pre cooperative s trainings conducted	120	30	20	29	Members of the public were trained on importance of cooperatives and types of
	No. of mobilization forums organized	34	100	65	25	The forums were done by unions to enhance shares & membership.

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	No. of Benchmarking tours conducted	6	32	50	6	Target not achieved. There were two external tours to Mombasa and Meru, we also received visitors from
Co-operative legislation compliance	No. of annual general meetings invitation letters	120	200	200	206	Target achieved and books of accounts read to members
	No. of special general meetings done.	65	242	200	215	Target achieved. Budgets were read and approved, matters of special interests discussed
	No. of First General Meetings	28	150	20	13	The meetings were held and registration certificates issued
Cooperative societies revamped	No. of registered cooperative	53	20	15	14	The department focused on revival of dormant societies
	No. of operational societies revived	8	20	25	8	Target not achieved. Revived societies have been closely monitored and
Cooperative societies inspected	No. of Inspected cooperative societies	4	10	15	3	Inspection done and reports read to members
Routine spot checks done	No. of Routine spot checks conducted	-	62	105	182	Societies visited and assisted on compliance
Conflict resolved	% of Restored harmony	90%	100%	100%	100%	Officers registered & resolved the
Consultative meetings	No. of consultative meetings held	38	150	30	32	Target achieved. This included meetings with stakeholders and with other

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Book keeping improved	No. of marketing cooperatives assisted in book	0	0	50	52	Target achieved. The books for the cooperatives were updated
Audit conducted	No. of audits done	220	740	300	200	Target not achieved. Registered Audits
Cooperative loans disbursed	Amount disbursed	498M	950M	200M	82.5M	Several loans have been approved and disbursed to farmers Cooperative societies. 25 Co-operatives
Cooperative loans disbursed	Amount disbursed	498M	950M	200M	82.5	Target not achieved
Loan repayment improved	Amount repaid	176.4M	200M	45M	37M	Target not achieved. More efforts to be put in place to recover the unpaid
Capacity building on entrepreneurship conducted	No. of Co-operative societies trained.	48	125	2	25	Training was carried out for funded cooperative societies. 15 Farmers cooperative societies 10 Sacco, each society presented a
Impact assessment of financing in Cooperatives carried out	No. of Impact assessment report done	-	-	1	1	Target attained. Impact assessment carried out on funded farmers cooperatives and Sacco's.
Loan management system acquired	% of Loan management system acquired	-	-	100%	100%	Target attained. CEDF automated.

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Challenges

- Inadequate budgetary allocation to implement the department's programs;
- Implementation of the major project in the department Moisey Farmers' Co-operative Union milling plant, which include: Contractors' unwillingness to complete the project within the stipulated time, failure by the previous board of management to take our advice on management of the project, failure by members of the union to purchase shares;
- Slow pace of registering new members by most cooperative societies leading to small unviable entities;
- Effects of COVID 19 pandemic has adversely affected loan repayment. Most of the cooperative society' businesses were affected by the slowdown in the economy, hence requesting for loans to be rescheduled;
- General attitude of the community towards cooperatives;
- Reluctance by the youths to join cooperatives which has led to an aging membership and leadership;
- Low levels of adaptation to technology where co-operatives operate manually making them unattractive to the youth;
- Diversion of funds associated with inadequate internal management and operational controls in the cooperative societies;
- The County Fund experience high demand for loans from cooperative societies Vis a vis the annual budgetary allocation by the County treasury;
- Unfavourable weather conditions affecting the prices of the farm produce leading to low profit margins. Unstable and unpredictable business patterns in the dairy sector, where there is unregulated competition, fluctuating prices, delayed milk payments from processors and high prices of farm inputs.

10. TRADE, INVESTMENT AND INDUSTRIALIZATION

The Department is mandated to Promote Trade Development, Investment and Industrialization; Promote fair trade practices and standards; Control and regulate Gaming and Betting activities in the County; Strengthen Compliance in trade laws and by-laws. It is also responsible for promotion of investment and for implementing the national trade policies at the county level, advocacy and provision of consumer protection and for ensuring that business exhibit fair trade practices.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 10.

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Table 10: Summary of Outputs/Outcomes Indicators- Trade, Investment and Industrialization

Output/ Outcome	Key Performance Indicator	Baseline (2020/21 FY)	Target at end of the CIDP period (2022)	Target in review period (2021/2)	Achieve ment for 2021/22 FY	Remarks
Retail markets developed	No. of retail market shades constructed / rehabilitated	14	20	15	20	Target surpassed due to the need to fully operationalize markets and construct/rehabilitate more market infrastructure at the ward level.
Wholesale markets developed	No. of wholesale markets developed/rehabilitated	1	2	1	1	Target achieved. The ultramodern wholesale market co funded by the County and the EU complete and operationalization is ongoing.
Apparel Markets developed	No. of apparel Markets constructed / rehabilitated	0	1	1	1	Target achieved. The apparel west market was rehabilitated in order to provide a favourable working environment for traders.
Capacity building of SMES	No. of traders trained	1000	6000	800	1000	Target was surpassed. Inua Biashara beneficiaries trained on financial management, record keeping, marketing and business
SMEs Credit (Inua Biashara Fund)	Amount of loan disbursed	30M	410M	50M	34,439,000	Target not achieved due to inadequate funds.

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SEZS operationalized	No. of SEZS operationalized/ facilitated	1	1	1	1	Target achieved. The Department is supporting and facilitating the Establishment of the East Africa Economic Zones where 400 investors have already shown interest to set
E-Commerce	No. of marketing software installed	0	1	1	1	Target achieved. Installation of a market information system at the Ultra-modern wholesale market is complete and operational.
Licensing Offices created/ operationalized	No. of licensing offices constructed / fully operationalized	10	6	15	30	Target surpassed due to increased demand for services by residents at the ward level and the need to decongest the Headquarter in adherence to COVID 19 Protocols
Weights and measures working standards purchased.	No. of working standards purchased	8	9	4	0	Target not achieved due to Insufficient funds to purchase the standards
Verification of weights and measures equipment	No. of verified equipment	5930	8000	5400	4920	Target not achieved.

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Export Promotion	No. of export linkages established/ innovators linked to the export markets	5	7	5	10	Target surpassed. The Department has partnered with the export promotion and Branding Agency who have identified enterprises with export potential and are training and identifying export markets for them. The department also facilitates potential innovators to participate in local, regional and international exhibitions.
Participating/ organizing trade exhibitions/symposiums/investment forums	No. of Participants convening trade exhibitions/symposiums/investment forums	7	50	15	12	Target achieved. 12 Traders / innovators were sponsored to participate in the EAC exhibition held in Mwanza, Tanzania in December 2021.
Strict adherence to Gaming laws and regulations	Amount collected from licensing of pool tables and amusement machines	1,640,750	7,500,000	1,650,000	1,201,500	Licensing adversely affected by COVID 19 Pandemic

Challenges

The department experienced the following challenges:

- delays in exchequer releases from the National Treasury,
- delays in passage of Finance bill, Electioneering period affecting revenue performance
- inadequate resources to finance budget

11. ICT &E-GOVERNMENT

This department is mandated to develop policy on automation of County functions; support the development, implementation and maintenance of ICT Systems in the County; enhance information security of County ICT systems; promote efficient and effective operations and usage of ICT systems within the County; encourage

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and support innovations in technology development that contribute towards job and wealth creation; facilitate efficient and economic use of resources to ensure that technology does not become an expensive venture to the County; facilitate the development of ICT skills to support ICT systems in the County; promote efficient communication among the County staff and stakeholders; and promote information sharing, transparency and accountability within the County and towards the general public and other stakeholders.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 11

Table 11: Summary of Outputs/ Outcomes Indicators – ICT & e-Government Department

Outputs/Outcomes	Key Performance Indicators (KPI)	Baseline FY2020/21	Target at the end of the CIDP period	Target for the FY 2021/22	Achievement for the FY 2021/22	Remarks
ICT Innovation hubs and training Centre developed	No. of ICT innovation centers developed	2	1	1	0	Contract awarded
Structured cabling established at devolved units and satellite offices	Completion rate	100	100	100	100	Completed
CCTV cameras Installed	No. of CCTV cameras installed	54	16	16	16	Installation of CCTV cameras completed
ICT Equipment at County Headquarters Purchased	% of assorted equipment supplied	0	100	0	50	Contract awarded to 2 contractors with 1 st contractor supplied the items.
Point-to-Point Connectivity installed	connectivity rate	40	70	70	70	Wireless network (P- to-P) installed at Turbo, Soy and Moiben Sub Counties offices

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Point to point wireless network installed	Connectivity rate	30	60	60	60	Wireless network (P- to-P) installed at Ainabkoi, Kesses and Kapseret Sub Counties
County GIS platform	Completion rate	50	100	100	100	Completed
SQL Server acquired	% Implementation	0	100	0	10	Contract awarded to the supplier
Microsoft windows	Completion rate	0	100	0	100	Completed
Knowledge base System developed	Completion rate of knowledge base System	0	100	60	100	Completed
County mobile app developed	% Implementation	30	100	50	100	The app is fully operational
Education loan management system developed	% of development and design	35	100	55	80	Development and design work ongoing
Revenue reporting tool mobile version developed	% of design and development of dashboard for revenue collections	0	100	50	60	Suggested changes on the user interface in progress with different API being worked on

Challenges

- Lack of backup storage for county resources both onsite and offsite;
- Inadequate office space, furniture and equipment;
- Inadequate utility vehicles to enhance response to emergencies;
- Delayed release of projects funds.

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12. LANDS AND HOUSING

The Department of lands and housing is mandated to improve livelihoods of Uasin Gishu County residents through sustainable management of land resource, efficient land management and provision of affordable and decent housing in a clean and sustainable environment.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 12.

Table 12: Summary of Outcomes/Output Indicators-Lands and Housing

Output/Outcome	Key Performance Indicator	Baseline (2020/21FY)	Target at end of the CIDP period (2022)	Target in review period (2021/22FY)	Achievement for 2021/22 FY	Remarks
Valuation roll developed	No. of valuation rolls developed	2	8	1	5	The 5 were development from the subsequent financial years and still undergoing approval
Land purchased	Acreage (Ha) of land purchased	14.226	300	100	70	Inadequate Funding
Titles prepared	No. of titles prepared	0	2500	500	0	The project is ongoing 60% completion
Public utilities surveyed	No. of public utilities surveyed	0	100	20	0	The project is ongoing. 59 utilities to be surveyed
Trading centers to be surveyed	No. of trading centers surveyed	7	11	3	0	Inadequate funds
Housing estates regenerated	No. of houses renovated	5	25	5	2	Underachieved due to budget constraints

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No. of estates developed	0	2	1	0	Re development of Macharia
Length (km) of civil works laid	1	4.5	1.4	0.12	Inadequate funds
No. of public utilities fenced	3	85	20	0	Fencing of 2No. utilities to be procured

Challenges

- Lack of adequate office space and office furniture;
- Critical skills are also lacking in areas of bills drafting;
- Non-payment of Teachers houses due to transfer of functions from Municipality to National Government with no clear policy guidance on assets that are within the schools; and
- Inadequate/lack of funding for programmes and projects;

13. PHYSICAL PLANNING AND URBAN DEVELOPMENT

The mandate of the department includes Physical Planning and Urban Development in Uasin Gishu County. To achieve this end the section prepares physical development plans, manages urban areas and undertakes developmental as well as development control activities.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 14.

Table 14: Summary of Outputs/Outcomes Indicators– Physical Planning and Urban Development Output/Outcome	Key Performance Indicator	Baseline (2020/21 FY)	Target at end of the CIDP period (2022)	Target in review period (2021/22FY)	Achievements for 2021/22 FY	Remarks

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Physical development plans prepared	No. of LPDPs prepared	10	125	10	6	Preparation of Eldoret Municipality Regeneration Plan Prepared Local Physical Development Plans for Chebarus, Lorian, Tuiyoluk and Chebaon Trading Centres
Digitization of plans	No. of plans digitized	10	50	10	10	All the existing plans were digitized
City, Municipalities and Towns established and operationalized	No. of City	0	1	1	0	Ad hoc committee formed. Preliminary analysis ongoing
	No. of Municipalities	1	2	1	0	Municipality Board in place
	No. of towns	2	2	2	2	Ad hoc committees are in place. Moi's Bridge and Burnt forest to be elevated to townships
Infrastructure projects implemented	No. of implemented infrastructure	5	20	5	5	Upgrading to bitumen Standards of

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	ure projects					Ziwa Town Road Construction of Ziwa Town Managers office Painting of 20 No. Houses at Mayabi Estate
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Challenges

- The revenue system was not steady and reliable in reporting progress periodically leading to rollovers;
- There was and still is lack of adequate office space and office furniture for use by staff;
- Legal adjustments due to change in laws and procedures after enactment of Physical and Land use Planning Act (no. 13 of 2019);
- Mobility challenges due to inadequate vehicles for development control and project supervision;
- Involvement of high-level decisions on City conferment procedures as per Urban Areas and Cities Act which delays the process.

14. MUNICIPALITY OF ELDORET

The Municipality of Eldoret is established under the provisions the Constitution of Kenya (2010), Article 184, Urban Areas and Cities Act (UACA), 2011 and The Urban Areas and Cities (Amendment) Act 2019 and the Eldoret Municipality Charter for the purposes of efficient and effective governance and management, and participation by the residents in the governance of Eldoret as a Municipality.

Achievements:

During the period under review, the department implemented programmes and projects as indicted in table 14.

Table 14: Summary of Outputs/Outcomes Indicators – Municipality of Eldoret

Output/Outcome	Key Performance Indicator	Baseline (2020/21 F Y)	Target at end of the CIDP period (2022)	Target in review period (2021/22F Y)	Achievement for 2021/22 FY	Remarks
A104 plus Drainage Works						

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Eldoret LPDP to Municipality of Eldoret Spatial Plan amended	Percentage completion	75%	100%	100%	90%	Final Draft plan prepared awaiting publication and approval from relevant authorities
Municipality of Eldoret Urban Integrated Development Plan 2019-2024 prepared	Percentage completion	75%	100%	100%	90%	Final Draft plan prepared awaiting publication and approval from relevant authorities
Arap Kitongo Road in Kiplombe Neighborhood tarmarked	Percentage completion	13.10%	100%	100%	100%	Works completed. 0.6KM of tarmac road constructed
Tarmacking of Racecourse Road to Oletepes & Marriott in Racecourse Neighborhood	Percentage completion	14.60%	100%	100%	100%	Works completed. 2.1KM of road tarmacked
Non-motorized Transportation and beautification of Arboretum in Kapsoya Neighborhood	Percentage completion	0%	100%	100%	100	Works complete. Scope of work include NMT- 1.2KM, Natu
						1.8km, 6 storey watchtower, 2 no. steel gates, 30 no. benches 2 modern toilets

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Storm water drainage in Kapsaos and 2 security lighting high mast at Kipkaren in Kapsaos neighborhood	Percentage completion	30%	100%	100%	95%	Work substantially complete. 0.78km drainage 2 no. high mast completed
CBD lanes at Huruma neighborhood paved and lights installed	Percentage completion	25%	100%	100%	100%	Works complete. 1.2km paved and streetlights installed.
Sixty-Four (64) Stadium in Huruma Neighborhood upgraded	Percentage completion	0%	100% completion rate	95%	48.80%	The project delayed due to the relocation of traders within the stadium and inclement
Gate and Sentry House At Municipality of Eldoret Headquarters In Uasin Gishu	Percentage Completion of works	25%	100%	100%	100%	Works completed
KISIP Roads In Kimumu and Munyaka Estate maintained	Percentage completion	40%	100%	100%	100%	Works completed
KISIP funded roads In Kamukunji and Hill School Estate maintained	Percentage completion	5%	100%	100%	100%	Works completed
KISIP roads maintained	Percentage completion	50%	100%	100%	100%	Works completed
KISIP roads funded and marked	Percentage completion	0%	100%	100%	100%	Works completed

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Challenges

- Inclement weather;
- Delay in release of funds from the donor;
- Covid-19 which affected public participation and data collection in consultancy services;
- Over-reliance on donor funds;
- Inadequate Municipal capacity to implement projects.

15. HEALTH SERVICES

This department is charged with the provision of equitable, affordable and quality health care to citizens. The sector core mandate is to provide essential health care services, accelerate reduction on the burden of communicable diseases, halt and reverse the rising burden of non-communicable diseases and minimise exposure to health risks.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 15.

Table 15: Summary of Outputs/Outcomes Indicators - Health Services

Output/Outcome	Key Performance Indicator	Baseline (2020/21FY)	Target at end of the CIDP period	Target in review period (2021/22FY)	Achievement for 2021/22 FY	Remarks
Community awareness	% of persons reached during the awareness	95	100	100	96	Target not met due to logistical challenges
Persons screened for diabetes	No. of persons screened for diabetes	14,717	20,000	17,000	14,359	Target not met due to Covid 19 containment measures

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Women screened for cervical cancer	No. of women screened for cervical cancer	6,444	20,000	17,000	7,114	Unmet target was occasioned by few women attending cervical cancer screening services
Children screened for stunting	No. of children screened for stunting	9,576	5,500	5,000	228,405	Wrong targets were given. Children 0-59 months were all screened
Children screened for underweight	No. of children screened for underweight	23,365	10,000	9,500	284,162	Wrong targets were given. Children 0-59 months were all screened
Persons screened for eye conditions	No. of persons screened for eye conditions	30,589	47,000	45,000	47,426	Targets met due to increased public awareness
Persons screened for mental illness	No. of persons screened for mental illness	5,259	4,500	4,200	5,058	
Children under 12 years de-wormed	% of children under 12 years de-wormed	65.1	100	85	100	This was data for children 12-59 months only
Children under 1 year fully immunized	% of under 1 year fully immunized	84.3	91	87	78.6	Target not met due to logistical challenges
Health facilities offering immunization services	% of HF offering immunization services	94.6	95	95	96	Targets met

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Health care (Penta1)	% access to health care (Penta1)	88.6	90	90	82	Targets not met due to budgetary allocation
Health care (Penta3)	% utilization of health care (Penta3)	88.3	90	90	79.8	
EPI equipment	No. of EPI equipment (cold chain) purchased	0	30	25	0	There was no budgetary allocation
Notifiable diseases detected,	No. of notifiable diseases	23	30	28	37	AFP and measles cases
investigated and reported	detected, investigated and reported					were 7 and 30 respectively
Schools sensitized on Menstrual Hygiene Management (MHM)	No. of schools sensitized on MHM	1	384	192	7	Unmet target was attributed to insufficient sensitization and inadequate budgetary allocation
Villages declared open defecation free (ODF)	No. of villages declared ODF	228	720	720	228	Targets not met due to lack of support from partners
Schools with hand wash facilities	No. of schools with hand wash facilities	850	250	250	1,200	Target was surpassed due to Covid 19 regulations issued by MoH
ECD children supplemented with vitamin A	No. of ECD children supplemented with vitamin A	82,347	42,000	40,000	99,399	Children 6-59 months received supplements twice a year

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TB detection, treatment & follow ups	Treatment success rate	86	96	95	88	Targets not met due to transfers and death of patients on TB
Deliveries by skilled health personnel	% of deliveries by skilled personnel	88.6	85	80	81.7	Targets was met
Exclusive breastfeeding of 0-6 months	% of 0-6 months old children exclusively breastfed	81.4	80	80	84.7	Target met due to positive behavior change on breastfeeding practices
WRA receiving family planning commodities	% WRA receiving family planning commodities	51.2	80	75	60	Target not met due to commodity shortages
Women attending at least 4 ANC visits	% of women attending at least 4 ANC visits	50.3	75	65	46.9	Unmet target was attributed to delayed access to the 1 st ANC. Need to scale up community mobilization
Maternity units renovated and equipped	No. of maternity units renovated and fully equipped	2	15	25	3	Target not met due to budgetary allocation
HF's offering PMTCT Services	% of HF's offering PMTCT Services	90.7	90	90	92	Need to expand services to upcoming private clinics

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HIV positive pregnant women receiving preventive ARVs	% of HIV positive pregnant women receiving preventive ARVs	99.1	100	99.5	99	Need for frequent data analysis to identify missed cases
Infants born of HIV positive mothers receiving preventive ARVs	% of infants born of HIV positive mothers receiving preventive ARVs	100	100	98	100	
70 bed maternity hospital	Complete on rate	99	100	100	100	Completed and handed over
Kesses Level 4 Hospital		36	100	100	65	Roofing of main block, laundry, kitchen, morgue and incinerator done
County referral hospital (Ziwa Level V)		32	100	100	50	Structure at 3 rd floor slab done with roofing yet to be done
40 bed maternity hospital - Kapteldon		80	100	100	100	Completed and handed over. Facility in use
Moiben SCH - Moiben		0	100	0	0	Project stalled due to active court case
Kamalel Health Centre	% completion	100	100	100	100	Completed and handed over. Facility in use

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Cheptiret Dispensary	Completion rate	70	100	100	98	Construction works completed awaiting painting
Gitwe Dispensary	% completion	98	100	100	100	Completed and handed over. Facility in use
Portable clinic - Kapkures	% completion	45	100	100	45	Container delivered with roofing, installation of gate and toilets yet to be done
Portable clinic - Kapsubere	% completion	65	100	100	65	Container delivered awaiting roofing and construction of a gate
Portable clinic - Chemusian	% completion	27	100	100	95	Portable clinic not supplied. Department opted for permanent structure
Portable clinic - Munyaka	% completion	25	100	100	25	Portable clinic not supplied with the site already vandalized
Portable clinic - Kaptich	% completion	60	100	100	60	Clinic not yet supplied with fencing done at the site

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Ward health facilities renovated	% completion	0	100	100	80	Unmet targets was occasioned by delay in development
						of BQs compounded by lengthy procurement procedures
HF's providing specialized health care services	No. of HF's providing specialized services	3	7	6	6	In progress
HF offering laboratory diagnostics	No. of HF equipped to offer laboratory diagnostics	69	110	110	72	In progress
HF accredited by Linda Mama to cover health services	No. of HF accredited by Linda Mama to cover health services	28	120	120	120	In progress
County Cancer registry	% implementation	100	100	20	15	Committees formed and implementation on process

Challenges

- Late submission of BQs and inspections resulting to delayed implementation of projects;
- Inadequate utility vehicles to support projects supervision. This also includes motorbikes to field public health officers;
- Slow pace by contractors during construction works hence delayed completion of projects;
- Varied priorities between health facility committees and local leadership leading to delays in projects implementation;
- Delays in release of funds to projects;
- Lack of tools of work such as laptops;

16. EDUCATION, CULTURE AND SOCIAL SERVICES

This department is responsible for development, management and administration of ECDE; sustainable promotion and preservation of cultural heritage and management and coordination of social welfare programmes across the County.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 16.

Table 16: Summary of Outputs/Outcomes Indicators – Education, Culture & Social Services

Output/Outcome	Key Performance Indicator	Baseline (2020/21 FY)	Target at end of the CIDP period (2022)	Target in review period (2021/22 FY)	Achievement for 2021/22 F Y	Remarks
Education Section						
ECDE facilities	No. of classrooms constructed	108	93	93	93	Construction ongoing
	No. of ablution blocks constructed	38	56	56	56	Construction ongoing
	No. of kitchens constructed	2	6	6	6	Construction ongoing
	No. of ECDE centres benefited from electricity	0	6	6	6	Installation ongoing
	No. of ECDE centres monitored	204	204	204	204	Monitoring complete
Improved access to quality ECD	No. of ECDE centres equipped with chairs and tables	6	12	12	12	Procurement process ongoing
	No. of teachers trained on CBC	-	635	635	635	Training successful
	No. of committees trained	524	400	400	400	Training successful
Learning resources/materials acquired	No. of ECDE centres benefited	0	642	0	0	Procurement process ongoing

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Increased access to quality vocational training and skills development	No. of beneficiaries	13,834	18,092	18,092	18,092	Bursary disbursed to institutions successfully
Culture Section						
Increased cultural awareness	No. of planning workshops held	3	3	3	3	Target achieved
	No. of County awareness functions held	6	15	15	14	Target achieved
	No. of Council of Elders Meetings held	4	10	10	14	Target achieved
Cultural huts and buildings	No. of cultural Shrines, huts and buildings in place	0	4	2	1	Preparation of BQS and drawings for others is on course
Social Services Section						
Increased access to social welfare services	No. of families counseled	2380	8,000	1000	820	Target not achieved due to interruptions caused by Covid-19 pandemic & inadequate budgetary allocation
	No. of PWDs registered and assessed	2220	6,0000	800	1850	Processing of cards in progress
	No. of PLWD issued with assistive devices	403	2000	2000	190	Inadequate budgetary allocation led to unmet targets

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	No. of groups, women and PLWD engaged in economic activities	1600	4000	500	900	Target achieved through UGC Equitable development fund
Social amenities refurbished	No. of Perimeter wall constructed	1	2	4	2	Construction ongoing in phases
Special needs assessment centre - Chebolol	Completion rate	10	100	50	20	Designs, drawings and BQS ready.
Registration of groups Policy	No. of policies registered	-	1	1	1	The draft policy is at cabinet awaiting approval

Challenges

- Inadequate budgetary allocation to support implementation of programs and projects;
- Inadequate office space for officers, furniture and other office equipment; and
- Delay in disbursement of funds.

17. YOUTH AFFAIRS, GENDER AND SPORTS

The overall mandate of the department is to develop, administrate and manage vocational training, implement youth affairs programs and coordinate sports activities in the County.

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 17.

Table 17: Summary of Outputs/Outcomes Indicators – Youth Affairs, Gender & Sports

Output/Outcome	Key Performance Indicator	Baseline (2020/21 FY)	Target at end of the CIDP period (2022)	Target in review period (2021/22FY)	Achievement for 2021/22FY	Remarks
Workshops constructed and equipped	No. of workshops constructed and equipped	3	21	3	0	Target not achieved due to inadequate budgetary allocation

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Classrooms constructed	No. of classrooms constructed	45	60	12	4	Unmet target was occasioned by inadequate budgetary allocation
Hostels constructed and furnished	No. of hostels constructed and furnished	6	19	3	0	Target not achieved due to inadequate budgetary allocation
Office blocks constructed	No. of office blocks constructed	8	15	3	0	
Playfields upgraded	No. of playfields upgraded	0	20	5	0	
TVET Scholarship	No. of TVET scholarship beneficiaries	3,629	3,000	600	870	Target surpassed due to additional
Youth Empowerment	No. of youths empowered	0	6	0	0	There was no budgetary allocation
Youth Internship program	No. of youths benefitted	2,300	3,250	650	1,000	Target surpassed due to the additional
Campuses established	No. of campuses established in	1	3	2	0	Target not realized due to lack of partners
Sub county playgrounds upgraded	No. of Sub-county playgrounds	11	6	6	6	Target met due to adequate budgetary
Ward playgrounds upgraded	No. of Ward playgrounds upgraded	9	30	10	0	Unmet target was attributed to inadequate budgetary allocation

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Sports talent academy	% completion of sports talent academy	0	100	0	0	There was no budgetary allocation for the projects
Gymnasium	% completion of gymnasium	0	100	0	0	
Swimming pools	% completion of swimming pools	0	100	0	0	
Chagaiya high altitude training camp	% completion	0	100	100	60	Ongoing with 60 percent works paid. The remaining 40 percent to be re-tendered
Sports museum/ Hall of fame	% completion of sports museum/ hall of fame	0	100	0	0	There was no budgetary allocation for the project
Teams supplied with sports equipment	No. of teams supplied with sports equipment	150	600	150	200	Target surpassed due to adequate budget allocation

Challenges

- Inadequate utility vehicles to support projects supervision;
- Outbreak of Covid 19 pandemic slowed down implementation of programmes and projects;
- Inadequate budgetary allocation.

4. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The County's powers and functions are envisaged in the constitution of Kenya 2010. These enable the county 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 affect her.

2. Environmental performance

The county has a policy environment drawn from its manual 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 all citizens of this county. Among the safety measures; wearing of right safety equipment, use of mechanical assistance, use tools appropriately and reduction of work place environmental stress.

3. 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 well elaborated in the HR manual. We have been successful in our endeavours of ensuring that the environment surrounding and within the precincts of the county is conducive for staff and members of the public.

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

b) Responsible ethical practices-

The county is corruption free zone.

c) Stewardship of goods and-

Outline efforts to safeguard the rights and interests of its citizens

5. Community Engagements

The county engages the community in two areas i.e. through sporting activities and during public participation exercises. Public participation is having open, accountable and structured process where citizens or people or a segment of a community can interact, exchange views and influence decision making process. We have also engaged the community through sporting. We normally sponsor tournaments between the assembly football team and teams in various wards

6. Others

There was no CSR activities carried out by the County government during the year

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5. Statement of Management Responsibilities

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive 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 CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County

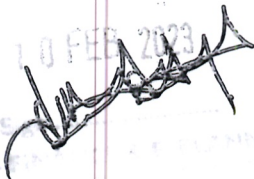
**UASIN GISHU COUNTY EXECUTIVE
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Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive'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 Executive's financial statements were approved and signed by the CEC member for finance on _____ 2023

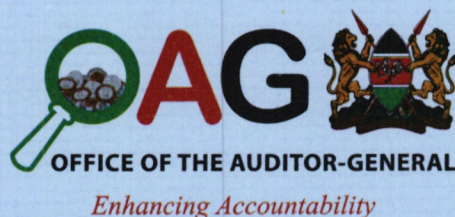


10 FEB 2023
CECM - FP

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County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE, 2022

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 Executive of Uasin Gishu set out on pages 1 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, the statement of cash flows

and the 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 Executive of Uasin Gishu as at 30 June, 2022, 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. Inaccuracies in the Financial Statements

The statement of receipts and payments reflects total revenue and expenditure of Kshs.9,265,267,117 and Kshs.10,252,542,027, respectively for the year ended 30 June, 2022. However, the amounts differed with the Integrated Financial Management Information System (IFMIS) ledger as detailed below:-

	Financial Statements Amounts (Kshs)	Amounts in IFMIS Ledger (Kshs)	Variances (Kshs)
Payments			
Use of Goods and Services	1,847,601,014	1,858,193,373	(10,592,359)
Transfers to Other Government Units	1,122,810,868	695,545,578	427,265,290
Other Grants and Transfers	620,168,057	209,495,650	410,672,407
Acquisition of Assets	3,045,647,234	3,084,283,424	(38,636,190)
Finance Costs, including Loan Interest	231,721	30,000	201,721

Management has explained that the variances were due to unaccounted for transactions in the system that have accumulated from the previous years.

Further, examination of the statement of cash flows reflects prior year other adjustments amounting to Kshs.111,500 and Kshs.160,517,070 in respect of outstanding imprests & advances and deposits & retentions, respectively. However, Management omitted the 2019/2020 outstanding balances of Kshs.3,343,895 and Kshs.133,443,364 in calculating the increase/(decrease) in the outstanding imprests & advances and deposits & retentions resulting to an unexplained variance of Kshs.3,232,395 and Kshs.27,073,706, respectively.

In the circumstances, the accuracy, completeness, presentation and disclosure of the amounts reflected in the financial statements could not be confirmed.

2. Late Transfers from the County Revenue Fund

The statement of receipts and payments reflects exchequer releases (transfer from the CRF) of Kshs.9,265,267,117 as disclosed in Note 1 to the financial statements. However, review of payment records and bank statements provided for audit revealed that transfers to the County Executive amounting to Kshs.135,177,841 were received on 18 July, 2022 after end of the financial year. As a result, the transactions were not recorded within the correct reporting period. This is contrary to Regulation 97(1) of the Public Finance Management (County Government) Regulations, 2015 on accounting and reporting states that the accounts of the County Government Entities shall record transactions which take place during a financial year running from 1, July to the 30, June.

In the circumstances, the accuracy, completeness, presentation and disclosure of the transfers to County Executive amounting to Kshs.135,177,841 could not be confirmed.

3. Inaccuracies in the Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balances of Kshs.653,894,949 held in thirty – three (33) bank accounts and one Mpesa account as disclosed in Note 14A to the financial statements. However, monthly bank reconciliation statements for the bank accounts were prepared manually instead of using IFMIS. Further, the bank balance in respect of overseas education bank account in Kenya Commercial Bank for students proceeding for further studies in Finland and Canada was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.653,894,949 could not be confirmed.

4. Non-Current Assets

4.1 Acquisition of Land Without Ownership Documents

The statement of receipts and payment reflects acquisition of assets amount of Kshs.3,045,647,234 as disclosed in Note 10 to the financial statements which includes an amount of Kshs.112,079,979 in respect of acquisition of land. Review of records provided for audit established that the County Executive paid fully for various parcels of land valued at Kshs.84,314,997. However, no ownership documents were provided for audit other than the original title deeds of the vendors. Further, full payment was made upon signed sale agreements despite the full ownership not transferred to the County Executive.

In the circumstances, ownership of the parcels of land acquired by the County Executive valued at Kshs.84,314,997 could not be confirmed.

4.2 Omission of Assets Inherited from Defunct Local Authorities

Annex 6 to the financial statements on summary of Non-Current Asset Register reflects historical cost carried forward balance of Kshs.15,745,789,109. However, the fixed assets register provided for audit revealed that assets inherited from the defunct Local

Authorities were omitted from the balances. Management explained that though the assets were excluded from the fixed assets register, they had been verified, validated and details forwarded to the Intergovernmental Relations Technical Committee (IGRTC) and Intergovernmental Budget and Economic Council (IBEC) so that they give guidance and direction. This is contrary to the gazette notice No. CXXI-No.81 of 21 June, 2019 which provided that County Governments to record the assets inherited from the defunct Local Authorities on the as-is-where-is basis.

In the circumstances, the accuracy and completeness of the summary of non-current assets register balance of Kshs.15,745,789,109 could not be confirmed.

4.2 Incomplete Fixed Assets Register

The summary of fixed assets register disclosed in Annexure 6 to the financial statements reflects total historical costs of assets balance of Kshs.15,745,789,109. However, review of County Executive's fixed asset register revealed that assets whose total historical cost amounts to Kshs.14,846,535,780 were not included in the summary of fixed asset register. Further, the register does not indicate the size of each parcel of land and the terms in which they are held by the County Executive of Uasin Gishu as required by Regulation 136 (2) of Public Finance Management (County Government) Regulations, 2015. Further, the Management has not tagged or branded its assets for tracking and safeguarding. As a result, County Executive is likely to lose its assets due to weak controls in asset monitoring and control.

In the circumstances, the completeness and accuracy of fixed assets balance of Kshs.15,745,789,109 as at 30 June, 2022 could not be confirmed.

4.3 Fixed Assets Without Ownership Documents

The summary of fixed assets register in Annexure 6 to the financial statements reflects total historical costs of assets balance of Kshs.15,745,789. Included in the balance is historical cost of land balance of Kshs.290,611,733 which includes a balance of Kshs.202,446,669 relating to forty-six (46) parcels of land whose ownership documents were not provided for audit. Although Management explained that the process of obtaining title for the said land were underway, the process had not been finalized as at the time of audit. In addition, included in transport equipment balance of Kshs.451,912,340 is an amount of Kshs.246,568,586 in respect of eighty-six (86) transport equipment out of which seventy-one (71) motor vehicles had nil cost as indicated in the fixed asset register. Further, the logbooks were not provided for audit.

In the circumstances, the completeness, accuracy and ownership of assets balance of Kshs.15,745,789,109 could not be confirmed.

5. Unremitted Retirement Benefits Contributions

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,612,444,534 as disclosed in Note 4 to the financial statements which includes Kshs.222,014,340 paid to pension and other social security contributions. Review of the

payrolls and payment vouchers in respect of Local Authorities Provident Fund (LAPFUND), Local Authority Pension Trust (LAPTRUST) and Public Services Superannuation Scheme (GOK PSSS) reflects gross amount of Kshs.194,561,899 in respect of pension contributions for seven (7) months. However, the remittance records indicated that an amount of Kshs.192,361,734 was paid resulting to underpayment of Kshs.2,200,165. In addition, no documentary evidence was provided for review to confirm subsequent remittance of the balance and non-inclusion of the amount in the pending payables.

In the circumstances, the accuracy and completeness of social security contributions of Kshs.222,014,340 could not be confirmed.

6. Non-disclosure of Outstanding Pension Contributions

Note 2 on other important disclosures and Annex 3 to the financial statements reflects pending staff payables balance of Kshs.51,360,496 as at 30 June, 2022. However, review of records reflects unremitted retirement benefits contributions to pension funds totalling Kshs.297,813,110 resulting in an unexplained and undisclosed variance of Kshs.246,452,614. Further, the Management did not provide satisfactory explanation for the failure to settle the bills in the year when they were incurred or paid as a first charge during the year under review. This is contrary to Section 53 A (1) of the Retirement Benefits Act, 1997 which requires an employer to remit the deduction from the employee's emoluments to a pension scheme within fifteen (15) days of the deduction.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive 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 comparative budget and actual- recurrent and development combined amounts reflects final receipts budget and actual on comparable basis of Kshs.13,213,659,493 and Kshs.9,265,267,117, respectively resulting to an under-funding of Kshs.3,948,392,376 or 30% of the budget. Similarly, the County Executive expended Kshs.10,252,542,027 against an approved budget Kshs.13,213,659,493 resulting to an over-expenditure of Kshs.2,961,117 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. Pending Cases Against the County Executive

As reported earlier, Annex 8 to the financial statements discloses one hundred and nine (109) cases with estimated financial impact of Kshs.496,814,946 pending against the County Executive as at 30 June, 2022. Further, examination of records provided for audit revealed that over seven hundred (700) court cases were pending against the County Executive. The Management explained that several measures have been put in place to deal with the increasing court cases including handling the matters in-house, operationalizing the office of the County Attorney, out-of-court settlements and establishment of an independent fund to deal with the court cases.

The unresolved cases may have a significant financial impact on the County Executive and can adversely affect future cash flows.

3. Accumulation of Pending Accounts Payables

Note 1, 2 and 3 of other important disclosures to the financial statements reflects pending accounts payable, pending staff payables and other pending payables balance of Kshs.620,546,085, Kshs.51,360,496 and Kshs.43,589,664, respectively totalling Kshs.715,496,245. However, the supporting schedule reflects total pending bills balance of Kshs.710,286,352 resulting to an unexplained variance of Kshs.5,209,893. 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 Government) 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.

4. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or explained 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

1.0 Compensation of Employees

1.1 Non-compliance with Fiscal Responsibilities Principles on Wage Bill

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,612,444,534 representing 39% of the total revenue totalling Kshs.9,265,267,117. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that in addition to the fiscal responsibility principles set out in Section 107 of the Act, the following fiscal responsibility principles shall apply in the management of public finances, the limit set under paragraph (a) above, shall not exceed thirty five (35) percent of the County Government's total revenue.

1.2 Salaries Paid Outside Integrated Personnel and Payroll Database (IPPD) System

The statement of receipts and payments reflects compensation of employee's expenditure of Kshs.3,612,444,534 as disclosed in Note 4 to the financial statements. Included in the expenditure is an amount of Kshs.46,912,273 paid as salaries and allowances outside the Integrated Personnel and Payroll Database (IPPD), contrary to The National Treasury guidelines. No explanation has been provided for the processing of the wages outside the IPPD system. Further, there is risk of unauthorized payments through manual payrolls and the calculations are prone to error or manipulations.

1.3 Non-Compliance with the One Third of Basic Pay

The statement of receipts and payments reflects compensation of employee amount of Kshs.3,612,444,534 as disclosed in Note 4 to the financial statements. However, review of the payroll for the year ended 30 June, 2022 revealed instances where some employees received net salaries less than a third of their respective basic salaries while other staff members received negative salaries. This is contrary to Section 19(3) of the Employment Act, 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

1.4 Non-Compliance with Law on Staff Ethnic Diversity

Review of personnel records provided revealed that during the year, the County Public Service Board recruited a total of seventy-five (75) County staffs who were employed in various categories. However, out of the seventy-five(75) County staffs recruited sixty-eight (68) or approximately 91% were from the dominant community in the County contrary to the provisions of Section 65(1)(e) of the County Governments Act, 2012 which requires that the County Public Service Board in selecting of employees, to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates for appointment who are not from the dominant ethnic community in a County.

Further, there was no evidence to show that Management submitted to the National Employment Authority notification of employment contrary to Section 31(1) of National Employment Authority Act, 2016 which states that that upon successful interview and securing of employment by a person registered under this Act, the successful applicant shall communicate the same to the Authority in the prescribed manner. No explanation was provided for the omission.

In addition, the County Executive had a total of three thousand two hundred and twenty-two (3,222) employees out of whom two thousand five hundred and ninety-three (2,593) or approximately 79% were from the dominant community.

1.5 Casuals in Manual Payroll for More Than Three Consecutive Months

The statement of receipts and payments reflects amount of Kshs.3,612,444,534 in respect of compensation of employees as disclosed in Note 4 to the financial statements which includes an amount of Kshs.132,310,267 paid to County casual employees. Included in the expenditure is an amount of Kshs.108,619,333 incurred on casual employees who were engaged on temporary terms continuously for more than three (3) months contrary to the provisions of Section 37(1)(a)(b) and (3) of the Employment Act, 2007 which provides for conversion of the casual employment to a regular employment terms for employees who have worked in an entity continuously for more than three months. No explanation was provided for the anomaly.

1.6 Staff Members and Interns with Similar Bank Account Numbers

Review of the County Executive's payroll revealed instances where members of the County Executive have the same bank codes, branch and account number in the same bank which were not joint bank account contrary to Section 1.5.1 of the Financial Accounting Recording and Reporting Manual which requires that salaries are paid directly into staff bank accounts.

Further, there were instances where interns shared the same bank account numbers in the same bank. The Management did not explain why different members of staffs have the same bank account numbers in the same bank.

In view of the foregoing, the County Executive is at risk of incurring irregular payments.

1.7 Failure to Establish Occupational Safety and Health Committee

The County Executive has not established a safety and health committee at the workplace as required under Section 9 (1) of the Occupational Safety and Health Act, 2007. Further, Management has not provided a safety and health audit report as required under Section 11(1) of the Occupational Safety and Health Act, 2007 which stipulates that the occupier of a workplace shall cause a thorough safety and health audit of his workplace to be carried out at least once in every period of twelve months by a safety and health advisor.

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

2.0 Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects expenditure of Kshs.1,847,601,014 in respect of the use of goods and services. Review of records in respect of the expenditure revealed the following unsatisfactory issues:-

2.1 Irregular Payment of Training Services

Note 5 to the financial statements reflects an amount of Kshs.208,598,936 in respect of training expenses. Examination of documents in support of the expenditure reflects that a payment of Kshs.3,000,000 was made to Chebororwa ATC in respect of provision of catering and full board services during training of sixty-six (66) County Officers from Roads Department. However, review of the County Executive training needs analysis for the year 2019-2020, revealed that the Department did not submit any training requirements during the year contrary to Paragraph 2.3.1 of the PSC Human Resource Development Policy for Public Service June, 2015, which states that all training in public service organizations shall be based on comprehensive Training Needs Assessments (TNA) to be conducted every three (3) years or as need arises.

In the circumstances, it was not been possible to confirm value for money for the expenditure totalling Kshs,3,000,000.

2.2 Irregular Award of Legal Dues or Fees, Arbitration and Compensation Payments

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,847,601,014 as disclosed in Note 5 to the financial statements which includes an amount of Kshs.40,526,089 paid to six(6) legal firms representing the County Executive in various legal cases and providing legal consultancy services. According to the signed framework contract dated 3 January, 2018, the law firms were to provide legal services as instructed by the County Executive for a period between three (3) years and five (5) years commencing immediately upon signing of the contract and were subsequently renewed on 4 January, 2021. However, the procurement documents of how the legal firms representing the County Executive were identified and appointed were not provided for audit. No documentary evidence was provided to show that Management prepared value for money assessment report as required by Section 114(2) of Public Procurement and Asset Disposal Act, 2015.

Further, no documentary evidence was provided to show that the Management prepared and submitted to the Accounting Officer with a copy to the internal auditor quarterly reports detailing analysis of the items procured through framework agreements as required by Section 114(6) of Public Procurement and Assets Disposal Act, 2015. Further, no documentary evidence was provided to show that the Accounting Officer reported the contracts awarded to Public Procurement Regulatory Authority as required in Section 138(2) of Public Procurement and Asset Disposal Act, 2015.

In the absence of the requisite procurement documents, it was not possible to confirm the competitiveness in the procurement process and value for money for the Kshs.46,526,089 payments on legal dues or fees, arbitration and compensation payments.

3.0 Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 as disclosed in Note 10 to the financial statements. Review of records and inspections carried out revealed the following unsatisfactory issues:

3.1 Construction of Buildings

3.1.1 Complete and Not in Use Seventy (70) Beds Maternity Ward

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 which includes construction of buildings amount of Kshs.551,337,013 as disclosed in Note 10 to the financial statements. Included in the expenditure is an amount of Kshs.7,504,866 that was paid towards the construction of seventy (70) beds maternity ward at West Health Centre in the financial year under review. The tender for the construction of seventy (70) Beds Maternity at West Health Centre was competitively procured at a contract sum of Kshs.63,005,156. The contract agreement was signed on 29 March, 2017 with expected completion time of fifty-six (56) weeks from the date of signing the agreement. A total sum of Kshs.59,871,749 or approximately 94% of the contract sum had been paid to the contractor as at 30 June, 2022. Physical verification conducted in the month of August, 2022, approximately two hundred and seventy-six (276) weeks after the signing of the contract agreement revealed that the works had been completed and not in use. Further, payments for year 2019, 2020, 2021 and 2022 were paid after the expiry of the contractor's performance bond that expired on 26 June, 2018.

3.1.2 Delay in the Proposed Erection and Completion of Model Kesses Sub County Hospital

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 which includes construction of buildings amount of Kshs.551,337,013 as disclosed in Note 10 to the financial statements. Included in the expenditure is an amount of Kshs.113,776,165 that was paid towards the proposed erection and completion of Model Kesses Sub County Hospital phase two in the financial year under review. The tender for the proposed erection and completion of Model Kesses Sub County Hospital Phase two was competitively procured and awarded to a Company at a contract sum of Kshs.450,565,250. The contract agreement was signed on 29 May, 2020 with expected completion time of one hundred and four (104) weeks commencing immediately upon signing of the contract agreement. The contract involved construction of out-patient department block, family planning block, kitchen block, incinerator and laundry and morgue block. A total amount of Kshs.277,478,076 or approximately 62% of the contract had been paid as at 30 June, 2022. Physical verification conducted in the month of August, 2022 revealed that the substructures of the buildings were complete,

roofing of the buildings was done, the works were approximately 78% complete. Although the contractor was on site the construction was behind schedule by six (6) months which was over one hundred and twelve (112) weeks after signing of the contract agreement.

3.1.3 Delay in the Construction and Completion of Turbo Sub-County Office Block

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 which includes construction of buildings amount of Kshs.551,337,013 as disclosed in Note 10 to the financial statements. Included in this amount is Kshs 24,876,814 that was paid to a local contractor towards construction and completion of Turbo Sub County office block in the year under review. The tender for the proposed construction and completion of Turbo Sub County office block was competitively procured and awarded to a Company at a contract sum of Kshs.105,055,705. The contract agreement was signed on 3 January, 2022 with an expected completion time of fifty-two (52) weeks commencing immediately upon signing of the agreement. The managerial reports and operational plan by the project implementation team, a risk register maintained to monitor all identified contract risks and the mitigation plan and a status report that include executive summary report on performance of activities and budget; and any other issues relevant to the contract such as environmental and general observation on the performance rating were not provided for verification. Further, there was no documentary evidence that report by the Implementation Committee to the Accounting Officer on the outcome of the project was prepared contrary to Regulation 138 (1) of Public Procurement and Asset Disposal Regulations, 2020 which states that a review meeting, status report that include executive summary, reports on the performance of the activities and budget by the implementation team be done and forwarded to the Accounting Officer.

Physical verification of the project conducted in the month of November, 2022, revealed that thirty-six (36) weeks had elapsed after the signing of the contract agreement with approximately 65% of the works done. At the time of verification, the contractor was on site and works on the project was ongoing.

3.1.4 Delay in the Proposed Erection and Construction of Low Cost Two-Bedroom Flats

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 which includes construction of buildings amount of Kshs.551,337,013 as disclosed in Note 10 to the financial statements. Included in the expenditure is an amount of Kshs.6,050,950 paid to a local contractor towards proposed erection and construction of low cost two-bedroom flats at Macharia Estate. The contract was competitively procured and awarded to a Company at a contract sum of Kshs.37,844,799. The contract agreement was signed on 5 January, 2022 with works expected to be completed within thirty-six (36) weeks. An amount of Kshs.6,050,950 was paid during the 2021/2022 approximately 16% of the contract sum.

Although the Project Implementation team was appointed to oversee the implementation of the project and submit to the Accounting Officer monthly reports, no reports were provided for audit. Further there was no documentary evidence by the Implementation

Committee to the Accounting Officer on the outcome of the project contrary to Regulation 138 (1) Public Procurement and Asset Disposal Regulations, 2020. Physical verification of the project conducted in the month of November, 2022, revealed that over thirty-six (36) weeks after the signing of the contract agreement approximately 40% of the works had been done, the contractor was on site and works on the project were ongoing beyond the completion date. No approval for the extension was provided.

3.1.5 Stalled Construction of Chagaiya High Altitude Training Camp

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 which includes construction of buildings amount of Kshs.551,337,013 as disclosed in Note 10 to the financial statements. Included in the expenditure is an amount of Kshs.20,934,085 paid to a contractor for construction of Chagaiya High Altitude Training Camp in the year under review. The tender was competitively procured and awarded to a Company at a contract sum of Kshs.136,526,650. The contract agreement was signed on 27 March, 2020 with an expected completion time of seventy-two (72) weeks commencing immediately upon signing of the agreement. There was extension request for another thirty (30) weeks and the extension was granted by the procuring entity on 30 August, 2021 and the revised completion date was 30 March, 2022. An amount of Kshs.42,983,760 and Kshs.20,934,085 were paid to the contractor during the financial year 2020/2021 and 2021/2022 respectively all totalling Kshs.63,917,845 approximately 47% of the contract sum. However, physical verification of the project conducted in the month of November, 2022, that is over thirty-one (31) months after the signing of the contract agreement revealed that approximately 50% of the works had been done. At the time of verification, the contractor was not on site an indication that the project had stalled with only 50% of the works completed. Further, Management reports and operational plan by the Implementation Team for the project were not provided for audit contrary to Regulation 138(1) Public Procurement and Asset Disposal Regulations, 2020 which states a review of meetings, status report that include executive summary, reports on the performance of the activities and budget by the implementation team be done and forwarded to the Accounting Officer.

3.1.6 Delay in the Upgrading of Sixty-Four (64) Stadium

The statement of receipts and payment reflects acquisition of assets amount of Kshs.3,045,647,234 which includes construction of buildings amount of Kshs.551,337,013 as disclosed in Note 10 to the financial statements. This amount includes Kshs.405,357,958 paid to a Company in respect of proposed upgrading of sixty-four (64) Stadium in the financial year under review. The tender for the proposed upgrading of sixty-four(64) stadium was competitively procured and awarded at a contract sum of Kshs.1,163,563,925. The contract agreement was signed on 9 April, 2021 with works expected to be completed within sixty (60) weeks commencing immediately upon signing of the agreement. However, there was no documentary evidence provided by the Project Implementation Committee on the contract management plan.

Further, there was no documentary evidence of a report by the implementation committee to the Accounting Officer on the outcome of the project contrary to Regulation 138(1)

Public Procurement and Asset Disposal Regulations, 2020 which states a review meeting, status report that include executive summary, reports on the performance of the activities and budget by the implementation team be done and forwarded to the Accounting Officer. Physical verification of the project conducted in the month of November, 2022 over twenty (20) months after the signing of the contract agreement revealed that approximately 40% of the works had been done and the contractor was on site and works on the project was ongoing.

3.1.7 Delay in the Proposed Erection and Completion of Ziwa Level 5 Hospital

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 as disclosed in Note 10 to the financial statements which includes construction of buildings amount of Kshs.551,337,013. Included in the expenditure is an amount of Kshs.30,683,959 paid towards the proposed construction of Ziwa Sub County Level Five Hospital in the financial year under review. The tender for the proposed construction of Ziwa level five (5) Hospital was competitively procured and awarded to a Company at a contract sum of Kshs.806,562,179 being the lowest bidder. The contract agreement was signed on 2 January, 2020 and work was expected to be completed within forty (40) weeks commencing immediately upon signing of the agreement. The contract involved construction of X-Ray Block, Outpatient Department block, Records block, Pharmacy block and Maternity block. A total of Kshs.249,107,644 or approximately 31% of the contract sum was paid to the contractor as at 30 June, 2022.

Physical verification of the project conducted in the month of August, 2022, approximately sixty-eight (68) weeks after the signing of the contract agreement confirmed that the substructures of the buildings are complete but roofing of the buildings are not yet done. The contractor was on site and the works were approximately 58% complete.

As a result of the delay in implementation of the projects, the residents of Uasin Gishu County may not get value for money for funds already invested.

3.2 Irregular Procurement of Consultancy Services of Upgrading of Sixty-Four (64) Stadium

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 as disclosed in Note 10 of the financial statements which includes refurbishment of building expenditure of Kshs.38,217,070. Included in the expenditure is an amount of Kshs.10,848,800 in respect of request for consultancy services for supervision of the proposed upgrading of sixty-four (64) stadium. The tender was awarded to a Company at a contract sum of Kshs.56,800,000. The Management notified the unsuccessful tenders in writing but did not indicate the reasons why the successful bidder was chosen as required by Section 87(3) of Public Procurement and Assets Disposal Act, 2015. In addition, no documentary evidence was provided to show that the Accounting Officer reported monthly the contracts awarded to Public Procurement Regulatory Authority as required in Section 138(2) of Public Procurement and Asset Disposal Act, 2015 and PPRA CIRCULAR NO 01.2021 dated 21 April, 2021. According to the inspection and acceptance committee report dated 28 June, 2022, the service was at 48.8% complete whereas the performance bond expired on 29 October, 2022.

In the circumstances, Management was in breach of law.

3.3 Construction of Roads

3.3.1 Construction of Box Culvert at Chamnyet-Kabutia Road in Kipsomba Ward

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 as disclosed in Note 10 to the financial statements which includes construction of roads expenditure of Kshs.770,726,298. Included in the expenditure is an amount of Kshs.4,234,989 paid on 22 April, 2022 to a contractor for construction of Box Culvert at Chamnyet-Kabutia road in Kipsomba ward. According to letter of notification of award dated 31 May 2021 of ref No. 868899/2020-2021, Kshs.4,235,798 was offered and the contractor accepted the offer and the resulting contract was signed on 18 June, 2021. However, no evidence was provided to show that the Accounting Officer reported the contracts awarded to Public Procurement Regulatory Authority on monthly basis as required by Section 138(2) of Public Procurement and Asset Disposal Act, 2015 and the same was placed on the notice boards as per Circular No.01/2021 dated 21 April, 2021 of Ref No.PPRA/6/5 VOL.1/(10) of Public Procurement Regulatory Authority.

3.3.2 Hire of Construction Equipment for Construction of Assorted Roads

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 as disclosed in Note 10 to the financial statements which includes construction of roads expenditure of Kshs.770,726,298. Included in the expenditure is an amount of Kshs.94,153,028 incurred on hiring of construction equipment for construction of assorted roads in Uasin Gishu County. The tender for hiring of construction equipment was competitively procured and the winning bidders notified on 29 November, 2021 and 2 December, 2021 and the resulting contracts were signed as from 22 December, 2021 to 4 January, 2022. However, no documentary evidence was provided to show that the Accounting Officer reported the contracts awarded to Public Procurement Regulatory Authority on monthly basis as required in Section 138(2) of Public Procurement and Asset Disposal Act, 2015 and the same was placed on their notice boards and Circular No.01/2021 dated 21 April, 2021 of Ref No.PPRA/6/5 VOL.1/(10) for Public Procurement Regulatory Authority. No explanation was provided for the anomaly.

3.3.3 Unsupported Expenditure on Construction of Ziwa Township Road

Note 10 to the financial statements reflects construction of roads amount of Kshs.770,726,298 which includes an amount of Kshs.29,388,717 paid in two instalments to a Company in respect of construction of roads works at Ziwa Township. The tender was competitively procured and awarded to a Company at a contract sum of Kshs.29,392,030. The contract was signed on 6 December, 2021. However, included in the contract sum was an amount Kshs.1,444,000, Kshs.540,000 and Kshs.9,720,746 for preliminaries and supervisory or support services, HIV/AIDS awareness and education respectively not supported with site inspection register, signed daily reports, certified

payment certificate and signed payment details of the same as required by Regulation 104 of the Public Finance Management (County Governments) Regulations, 2015.

3.3.4 Unsupported Expenditure in the Construction of Racecourse Primary-Oletebes-Pastrol Centre Marriot Junction Road

Note 10 to the financial statements reflects construction of roads and construction and civil works amount of Kshs.770,726,298 and Kshs.1,080,551,144, respectively totalling Kshs.1,851,277,442. Included in the expenditure are payments totalling Kshs.106,505,439 paid in three (3) instalments to a Construction Company in respect of construction of Racecourse Primary-Oletebes-Pastrol Centre Maroit junction road. The tender was competitively procured, awarded and contract signed on 9 January, 2021 at a contract sum of Kshs.130,712,766. According to letter of regret dated 10 December, 2020, the Management notified the unsuccessful tenders in writing and also indicated the successful bidder and tender price but did not state the reason for the bid submitted by the successful bidder as required by Regulation 82(3) of Public Procurement and Asset Disposal Regulations, 2020. Further, included in the expenditure is an amount of Kshs.2,035,000, Kshs.981,537 and Kshs.60,052,049 paid for preliminaries and supervisory/support services, HIV/AIDS awareness and education and third interim payment certificate totalling Kshs.63,068,586 which are not supported with site inspection register, signed daily reports, certified payment certificate and signed payment details of the same contrary to Regulation 104 of the Public Financial Management (County Government) Regulations, 2015. In addition, no documentary evidence was provided indicating that the Accounting Officer reported the contracts awarded to Public Procurement Regulatory Authority on monthly basis as required in Section 138(2) of Public Procurement and Asset Disposal Act, 2015 and the same was placed on their notice boards and Circular No.01/2021 dated 21 April, 2021 of Ref No.PPRA/6/5 VOL.1/(10) for Public Procurement Regulatory Authority.

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

3.4 Construction and Civil Works

3.4.1 Unsupported Variances in the Infrastructure Works in Eldoret Municipality

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 as disclosed in Note 10 to the financial statements which includes construction of civil works amount of Kshs.1,080,551,144. Included in the expenditure is an amount of Kshs.26,356,763 paid for infrastructure works in Eldoret Municipality during the year under review. The tender was awarded to a Construction Company at a contract sum of Kshs.154,800,000 for a period of seventy-two (72) weeks. The works covered non-motorized transport infrastructure; Chepkoilel - Sogomo, Zion mall – Rupa – RVTTI - AIC Kaplimo – Sosiani - Oil Libya, Public works – PCEA - A104(ACK Cathedral). During the year under review, two payments were made in respect of retention money totalling Kshs.26,356,763. Review of summary of bill of quantities on interim payment certificate number 3 for earth works revealed an unexplained material variance of Kshs.20,010,114 (about 502%) between the billed amounts of Kshs.3,990,000 and expenditure to date of Kshs.24,000,114.

This is contrary to Section 139(4) of the Public Procurement and Asset Disposal Act, 2015 which provides that, the quantity variation for goods and services does not exceed fifteen per cent of the original contract quantity the quantity variation of works does not exceed twenty per cent of the original contract quantity.

3.4.2 Unsupported Expenditure - Proposed Paving of Miyako-Maxxis Tagore, Ndupawa-Fish Point

Note 10 to the financial statements reflects construction of roads, construction and civil works and research, project preparation, design & supervision amount of Kshs.770,726,298, Kshs.1,080,551,144 and Kshs.132,986,555, respectively totaling Kshs.1,984,263,997. Included in the expenditure is an amount of Kshs.62,597,829 paid in three(3) instalments to a Company in respect of paving of Miyako-Maxxis Tagore, Ndupawa-Fish Point.

Records indicate that the tender for proposed paving of Miyako-Tagore, Ndupawa-Fishpoint was competitively procured and awarded to a Company and a contract signed on 8 January ,2021. According to letter of regret Ref No. CGU/ME/KUSP/004/2020-2021 dated 10 December, 2020, the Management notified the unsuccessful tenders in writing and indicated the successful bidder and tender price but did not state the reason why the bid submitted by winning bidder was successful as required by Regulation 82(3) of Public Procurement and Assets Disposal Regulations, 2020. Further interim certificate No. 1 had a sum of Kshs.83,032,801 which included Kshs.5,115,000 and Kshs.2,338,750 for preliminaries and supervisory or support services and for HIV/AIDS awareness and education totalling Kshs.7,453,750 which are not supported with site inspection register, signed daily reports, certified payment certificate and signed payment details of the same as required by Regulation 104 of the Public Finance Management (County Government) Regulations, 2015.

3.4.3 Acquisition of Intangible Assets

The statement of receipts and payments reflects acquisition of assets amount of Kshs.3,045,647,234 as disclosed in Note 10 to the financial statements. This amount includes acquisition of intangible assets expenditure of Kshs.7,414,324. Included in the expenditure is an amount of Kshs.3,431,173 paid to a consultant in June, 2022 for acquisition of intangible assets. According to letter of notification of award dated 30 March, 2022 an amount of Kshs.8,577,934 was offered which the consultant accepted as indicated in the unreferenced letter of acceptance dated 12 April, 2022 and a contract was signed on 25 April, 2022. The consultant was to conduct the service immediately and deliver within twelve (12) weeks. According to the final report dated 17 June, 2022, the Consultant had implemented all the deliverable terms as showed in the signed contract. However, the software's rights were still housed in the Consultant's server and not clear when the software will be handed over to the County Executive as the contract is behind schedule.

As a result of the delayed implementation of the project, the residents of Uasin Gishu County may not obtain value for money.

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

4.0 Non-Surrender of Outstanding Imprest

The statement of assets and liabilities reflects account receivable - outstanding imprests and advances balance of Kshs.3,601,760 as disclosed in Note 15 to the financial statements. The imprests were overdue and ought to have been surrendered within seven (7) days of the officers returning to their duty stations as required in Regulation 93 of the Public Finance Management (County Governments) Regulations, 2015. No justification was provided for the failure to recover the above amounts from staff salary.

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

5.0 County Assembly Budget

During the year under review, the County Executive allocated the County Assembly a final budget of Kshs.807,971,808. This exceeded the lower of seven percent of the total revenues of the County Government of Kshs.9,677,712,285 (8%) or twice the personnel emoluments of that County Assembly of Kshs.350,654,059, whichever is lower (i.e Kshs.701,308,118) by Kshs.106,663,690. This is contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015.

The excess budget may have adversely affected the implementation of County Executive programmes and service delivery to the public.

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 Prepare Monthly Payroll Reconciliation Statements

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,612,444,534 as disclosed in Note 4 to the financial statements. However, during

the year, monthly payroll reconciliation statements were not prepared reconciling changes in month to month payroll payment; this may lead to non-detection of errors in payroll data. This is contrary to Regulation 158(1) of Public Finance Management (County Government) Regulations, 2015 which states that the Accounting Officer shall ensure that (a) the County Government entity develops risk management strategies, which include fraud prevention mechanism; and (b) the County Government entity develops a system of risk management and internal control that builds robust business operations.

In the circumstances, risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control could not be confirmed.

2. Lack of Inventory Policy

Review of procurement records revealed that there was no documentary evidence provided indicating that the procurement entity had an Inventory Policy to guide on inventory management, stores and assets purchased. Further there were no yearly stock take reports. This is contrary to Regulation 132 (1) Public Finance Management (County Governments) Regulations, 2015 which states the Accounting Officer of a County Government entity shall take full responsibility and ensure that proper control systems exist for assets and that - (a) preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse; (b) movement and conditions of assets can be tracked; and (c) stock levels are at an optimum and economical level.

In the absence of proper inventory management, financial and accounting records, may lead to theft, security threats, losses, wastage and misuse of assets.

3. Lack of Risk Management Policy

Review of Uasin Gishu County Executive for the year 2021/2022 revealed that Risk Management Policy was not in place contrary to Regulation 158 1(a)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires each County Government entity to develop risk management strategies and a system of risk management strategies, which include fraud prevention mechanism; and the County Government entity develops a system of risk management and internal control that builds robust business operations.

In the absence of the policy, the County Executive was not capable of identifying operational areas prone to risks and put in mitigation measures against misuse or loss of public resources.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive'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 Executive 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 Executive's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied

in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 March, 2023

UASIN GISHU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.

7. Statement of Receipts and Payments for the year ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	9,265,267,117	7,703,702,518
Proceeds from sale of assets	2	0	
Other receipts	3	0	
Proceeds from Domestic and Foreign grants		0	50,223,000
Transfers from other Government Entities		0	46,395,000
Road Fuel Levy Funds		0	180,175,373
County Own Generated Revenue		0	1,105,676,540
Total receipts		9,265,267,117	9,086,172,431
Payments			
Compensation of employees	4	3,612,444,534	3,568,468,671
Use of goods and services	5	1,847,601,014	1,248,352,473
Subsidies	6	0	
Transfers to other government entities	7	1,122,810,868	929,908,400
Other grants and transfers	8	620,168,057	743,365,453
Social security benefits	9		
Acquisition of assets	10	3,045,647,234	1,752,341,055
Finance costs, including loan interest	11	231,721	192,117
Repayment of principal on domestic & foreign Borrowing	12	0	
Other payments	13	3,638,600	-
Total payments		10,252,542,027	8,242,628,170
Surplus/deficit		(987,274,910)	843,544,262

The accounting policies and explanatory notes to these financial statements from pages 17-51 form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2022 and signed by:

.....
Name: Peter Chesos
Chief Officer- Finance

.....
Head of Accounting Unit
Name: Silas Ronoh
ICPAK M/No: 8151

UASIN GISHU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.

8. Statement of Assets and Liabilities as at 30th June 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	653,894,949	2,955,008,825
Cash balances	14B	-	
Total cash and cash equivalent		653,894,949	2,955,008,825
Outstanding imprests and advances	15	3,601,760	111,500
Total financial assets		657,496,709	2,955,120,325
Financial liabilities			
Deposits and retentions	16	(247,220,480)	(160,517,070)
Net financial assets		410,276,229	2,794,603,255
Represented by			
Fund balance b/fwd.	17	2,794,603,255	1,951,058,993
Prior year adjustments	18	(1,397,052,116)	0
Surplus/deficit for the year		(987,274,910)	843,544,262
Net financial position		410,276,229	2,794,603,255

The accounting policies and explanatory notes to these financial statements pages 17-55 form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2022 and signed by:

.....
Name: Peter Chesos
Chief Officer - Finance

.....
Name: Silas Ronoh
Head of Accounting Services
ICPAK M/No: 8151

UASIN GISHU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.

9. Statement of Cash Flows for the period ended 30th June 2022.

	Note	2021-2022	2020-2021
	s	Kshs	Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	9,265,267,117	7,703,702,518
Other receipts	3	0	0
Payments for operating expenses			
Compensation of employees	4	(3,612,444,534)	(3,568,468,671)
Use of goods and services	5	(1,847,601,014)	(1,248,352,473)
Subsidies	6	0	0
Transfers to other government units	7	(1,122,810,868)	(929,908,400)
Other grants and transfers	8	(620,168,057)	(743,365,453)
Social security benefits	9	0	0
Finance costs, including loan interest	11	(231,721)	(192,117)
Other payments	13	(3,638,600)	
Adjusted for:			
Other adjustments			
Prior year adjustments	18		
Decrease/(increase) in outstanding imprests & advances	19	(3,490,260)	* (111,500)
Increase/(decrease) in deposits and retentions	20	86,703,410	* 160,517,070
Net cash flow from operating activities		2,141,585,473	2,756,290,887
Cash flow from investing activities			
Proceeds from sale of assets	2	0	0
Acquisition of assets	10	(3,045,647,234)	(1,752,341,055)
Net cash flows from investing activities		(3,045,647,234)	(1,752,341,055)
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	0	0
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		(904,061,760)	1,003,949,832
Cash and cash equivalents at beginning of the year		2,955,008,825	1,951,058,993
Prior year Adjustment	18	(1,397,052,116)	
Cash and cash equivalents at end of the year	14	653,894,949	2,955,008,825

The accounting policies and explanatory notes to these financial statements pages 17-55 form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2022 and signed by:

.....
Name: Peter Chesos
Chief Officer Finance

.....
Name: Silas Ronoh
Head of Accounting Services
ICPAK Member : 8151

UASIN GISHU COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

10. Statement of Comparison of Budget & Actual Amounts: Combined

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	9,677,712,285	3,535,947,208	13,213,659,493	9,265,267,117	3,948,392,376	70%
Proceeds from sale of assets	0	0	0	0	0	
Other receipts	0	0	0	0	0	
Total	9,677,712,285	3,535,947,208	13,213,659,493	9,265,267,117	3,948,392,376	70
Payments						
Compensation of employees	3,964,900,120	(269,026,382)	3,695,873,738	3,612,444,534	83,429,204	98
Use of goods and services	1,618,180,726	704,107,354	2,322,288,080	1,847,601,014	474,687,066	79%
Subsidies	0	0	0	0	0	0
Transfers to other government units	1,064,591,808	334,533,490	1,399,125,298	1,122,810,868	276,314,430	80%
Other grants and transfers	757,186,017	379,027,847	1,136,213,864	620,168,057	516,045,807	55%
Social security benefits	0	0	0	0	0	
Acquisition of assets	2,268,603,614	2,387,304,899	4,655,908,513	3,045,647,234	1,610,261,279	65%
Finance costs, including loan interest	250,000	0	250,000	231,721	18,279	93%
Repayment of principal on borrowings	0	0	0	0	0	
Other payments	4,000,000	0	4,000,000	3,638,600	361,400	91%
Total	9,677,712,285	3,535,947,208	13,213,659,493	10,252,542,027	2,961,117,466	78%
Surplus/(Deficit)	0	0	0	(987,274,910)	987,274,910	


- a) Non adherence to ash disbursement schedule by the national treasury hence non consistent transfers
- b) Covid-19 challenge which restricted movement of staff hence delay implementation of some projects
- c) Political interference during the political period

Annual Report and Financial Statements
For the year ended June 30, 2022.

(The difference between original budget and the final budget was due to adjustments made to the budget during the supplementary budget.)

The County Executive's financial statements were approved on _____ 2022 and signed by:


.....
Name: Peter Chesos
Chief Officer Finance


.....
Name: Silas Ronoh
Head of Accounting Services
ICPAK Member Number: 8151

UASIN GISHU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.

11. Statement of Comparison of Budget & Actual Amounts:: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	6,487,376,788	615,647,381	7,103,024,169	6,491,083,838	611,940,331	91%
Proceeds from sale of assets	0	0	0	0	0	0%
Other receipts	0	0	0	0	0	0%
Total	6,487,376,788	615,647,381	7,103,024,169	6,491,083,838	611,940,331	91%
Payments						
Compensation of employees	3,964,900,120	(269,026,382)	3,695,873,738	3,612,444,534	83,429,204	98%
Use of goods and services	1,460,616,859	653,181,080	2,113,797,939	1,719,785,321	394,012,618	81%
Subsidies	0		0	0	0	
Transfers to other government units	943,191,808	45,900,000	989,091,808	960,982,222	28,109,586	97%
Other grants and transfers	58,805,799	152,263,773	211,069,572	126,734,537	84,335,035	60%
Social security benefits	0	0	0	0	0	
Acquisition of assets	55,612,202	33,328,910	88,941,112	48,525,994	40,415,118	55%
Finance costs, including loan interest	250,000	0	250,000	231,721	18,279	93%
Repayment of principal on borrowings	0	0	0	0	0	
Other payments	4,000,000	0	4,000,000	3,638,600	361,400	91%
Total	6,487,376,788	615,647,381	7,103,024,169	6,472,342,928	630,681,241	91%
Surplus/(deficit)	0	0	0	18,740,910	(18,740,910)	

a) Non adherence to ash disbursement schedule by the national treasury hence non consistent transfers


b) Covid-19 challenge which restricted movement of staff hence delay implementation of some projects


c) Political interference during the political period

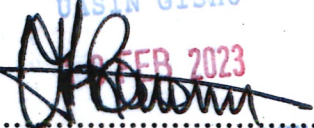
**Annual Report and Financial Statements
For the year ended June 30, 2022.**

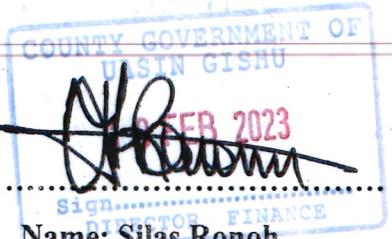
(The difference between original budget and the final budget was due to adjustments made to the budget during the supplementary budget.)

The County Executive's financial statements were approved on _____ 2022 and signed by


.....
Name: Peter Chesos
Chief Officer Finance




.....
Name: Silas Ronoh
Head of Accounting Services
ICPAK Member Number: 8151



**UASIN GISHU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.**

12. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	D	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	3,190,335,497	2,920,299,827	6,110,635,324	2,774,183,279	3,336,452,045	45%
Proceeds from sale of assets	0	0	0	0	0	0%
Other receipts	0	0	0	0	0	0%
Total	3,190,335,497	2,920,299,827	6,110,635,324	2,774,183,279	3,336,452,045	45%
Payments						
Compensation of employees						
Use of goods and services	157,563,867	50,926,274	208,490,141	127,815,693	80,674,449	61%
Subsidies	0	0	0	0	0	0%
Transfers to other government units	121,400,000	288,633,490	410,033,490	161,828,646	248,204,844	39%
Other grants and transfers	698,380,218	226,764,074	925,144,292	493,433,520	431,710,772	53%
Social security benefits			0	0	0	0%
Acquisition of assets	2,212,991,412	2,353,975,989	4,566,967,401	2,997,121,240	1,569,846,162	66%
Finance costs, including loan interest	0	0	0	0	0	0%
Repayment of principal on borrowings	0	0	0	0	0	0%
Other payments	0	0	0	0	0	0%
Totals	3,190,335,497	2,920,299,827	6,110,635,324	3,780,199,099	2,330,436,227	62%
Surplus/(deficit)	0	0	0	(1,006,015,820)	1,006,015,818	

a) Non adherence to ash disbursement schedule by the national treasury hence non consistent transfers

b) Covid-19 challenge which restricted movement of staff hence delay implementation of some projects

**Annual Report and Financial Statements
For the year ended June 30, 2022.**

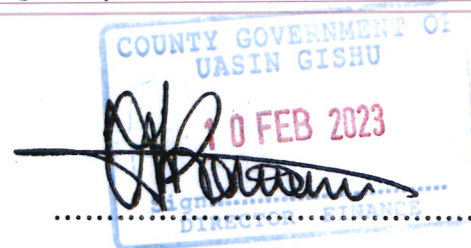
c) Political interference during the political period

(The difference between original budget and the final budget was due to adjustments made to the budget during the supplementary budget.)

The County Executive's financial statements were approved on _____ 2022 and signed by:



.....
Name: Peter Chesos
Chief Officer Finance



.....
Name: Silas Ronoh
Head of Accounting Services
ICPAK Member Number: 8151

UASIN GISHU COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

13. Budget Execution by Programmes and Sub-Programmes

Budget Execution By Heads And Programmers -County

Entity: 4310-Uasin Gishu County

Period: Jul-21 To Adj2-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
		Default Value (Non- Departmental)	-	99,317,653	-99,317,653
	4310		-	99,317,653	-99,317,653
4311000100		Administration - Governor's Office	120,215,739	113,233,704	6,982,035
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	-	-	
	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	
	504004310	ADMINISTRATION AND SUPPORT SERVICES	120,215,739	113,233,704	6,982,035
4311000200		Inter Governmental Committee	10,000,000	8,969,394	1,030,606
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	-	-	
	504004310	ADMINISTRATION AND SUPPORT SERVICES	10,000,000	8,969,394	1,030,606
	704004310	COUNTY GOVERNANCE SUPPORT SERVICES	-	-	
4311000300			35,383,890	28,067,325	7,316,565
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	-	-	
	504004310	ADMINISTRATION AND SUPPORT SERVICES	35,383,890	28,067,325	7,316,565
	706004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	
4311000400			4,500,000	4,107,450	392,550
	504004310	ADMINISTRATION AND SUPPORT SERVICES	4,500,000	4,107,450	392,550
4312000100		Administration - Finance and Economic Planning	363,349,364	287,806,701	75,542,663
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	47,712,405	32,509,528	15,202,877
	701004310	PUBLIC FINANCE MANAGEMENT	315,636,959	255,297,173	60,339,786
4312000200		Budget and Economic Affairs	-	-	
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	-	-	
	701004310	PUBLIC FINANCE MANAGEMENT	-	-	
4312000300		Revenue Section	58,400,000	57,734,975	665,025
	701004310	PUBLIC FINANCE MANAGEMENT	58,400,000	57,734,975	665,025
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	-	-	
4312000400		Accounts Section	29,350,000	42,357,906	-13,007,906
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	-	-	
	701004310	PUBLIC FINANCE MANAGEMENT	29,350,000	42,357,906	-13,007,906
4312000500		Procurement and Supplies Section	3,800,000	3,388,350	411,650
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	-	-	
	701004310	PUBLIC FINANCE MANAGEMENT	3,800,000	3,388,350	411,650
4312000600		Central Planning,Monitoring and Evaluation Section	-	-	
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	-	-	

UASIN GISHU COUNTY EXECUTIVE
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For the year ended June 30, 2022.

	703004310	HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
	701004310	PUBLIC FINANCE MANAGEMENT	-	-	-
4312000700		Internal Audit Section	15,000,000	14,541,393	458,607
	701004310	PUBLIC FINANCE MANAGEMENT	15,000,000	14,541,393	458,607
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	-	-	-
4312000800			-	-	-
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	-	-	-
4313000100		Administration- Public Service Management	863,248,773	719,303,261	143,945,512
	706004310	ADMINISTRATION AND SUPPORT SERVICES	844,175,231	712,788,825	131,386,406
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	5,217,235	-	5,217,235
	704004310	COUNTY GOVERNANCE SUPPORT SERVICES	11,856,307	4,518,286	7,338,021
	703004310	HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	2,000,000	1,996,150	3,850
	705004310	SERVICE DELIVERY	-	-	-
4313000200		Security and Compliance Section	-	-	-
	704004310	COUNTY GOVERNANCE SUPPORT SERVICES	-	-	-
4313000300		Communication Section	24,762,800	11,524,276	13,238,524
	706004310	ADMINISTRATION AND SUPPORT SERVICES	24,762,800	11,524,276	13,238,524
	704004310	COUNTY GOVERNANCE SUPPORT SERVICES	-	-	-
	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
	703004310	HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
4313000400		Legal Section	77,446,731	74,834,490	2,612,241
	704004310	COUNTY GOVERNANCE SUPPORT SERVICES	-	-	-
	706004310	ADMINISTRATION AND SUPPORT SERVICES	77,446,731	74,834,490	2,612,241
	703004310	HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
4313000500		Registry Section	405,000	128,900	276,100
	705004310	SERVICE DELIVERY	-	-	-
	703004310	HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
	706004310	ADMINISTRATION AND SUPPORT SERVICES	405,000	128,900	276,100
4313000600		Human Resource Section	13,716,440	7,507,688	6,208,752
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	-	-	-
	706004310	ADMINISTRATION AND SUPPORT SERVICES	13,716,440	7,507,688	6,208,752
	703004310	HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
4313000700		Devolved Functions	-	-	-
	206004310	PUBLIC WORKS SERVICES	-	-	-
	703004310	HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
4314000100		Administration- ICT and E-Government	116,418,194	74,920,651	41,497,543
	207004310	DISASTER RESPONSE MANAGEMENT	-	-	-

**UASIN GISHU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.**

	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
	201004310	ICT INFRASTRUCTURE DEVELOPMENT	47,669,254	19,746,849	27,922,405
	202004310	ADMINISTRATIVE SUPPORT SERVICES	68,748,940	55,173,802	13,575,138
4315000100		Administration - Roads, Transport and Infrastructure	165,118,213	165,118,213	
	204004310	ROADS INFRASTRUCTURE DEVELOPMENT	165,118,213	165,118,213	
4315000200		Roads Department	1,346,971,663	983,664,365	363,307,298
	206004310	PUBLIC WORKS SERVICES	-	-	
	204004310	ROADS INFRASTRUCTURE DEVELOPMENT	1,346,971,663	983,664,365	363,307,298
4315000300		Fire and Emergency Respond Department	2,149,017	-	2,149,017
	205004310	DISASTER MANAGEMENT	2,149,017	-	2,149,017
	206004310	PUBLIC WORKS SERVICES	-	-	
	204004310	ROADS INFRASTRUCTURE DEVELOPMENT	-	-	
4315000400		Public Works Department	12,964,000	1,003,441	11,960,559
	105004310	ADMINISTRATION SUPPORT SERVICES	10,000,000	-	10,000,000
	205004310	DISASTER MANAGEMENT	-	-	
	203004310	TRANSPORT MANAGEMENT	-	-	
	209004310	STREET LIGHTING SERVICES	-	-	
	206004310	PUBLIC WORKS SERVICES	-	-	
	204004310	ROADS INFRASTRUCTURE DEVELOPMENT	2,964,000	1,003,441	1,960,559
4315000500		Transport Department	22,750,000	10,224,025	12,525,975
	204004310	ROADS INFRASTRUCTURE DEVELOPMENT	-	-	
	205004310	DISASTER MANAGEMENT	22,750,000	10,224,025	12,525,975
	206004310	PUBLIC WORKS SERVICES	-	-	
	203004310	TRANSPORT MANAGEMENT	-	-	
4315000600			112,761,867	105,242,966	7,518,901
	209004310	STREET LIGHTING SERVICES	112,761,867	105,242,966	7,518,901
4316000100		Administration- Lands, Housing and Physical Planning	211,316,547	119,983,867	91,332,680
	108004310	LAND POLICY AND MANAGEMENT	211,316,547	119,983,867	91,332,680
4316000200		Physical Planning Section	172,487,579	80,284,226	92,203,353
	108004310	LAND POLICY AND MANAGEMENT	125,365,285	68,110,982	57,254,303
	102004310	CROP DEVELOPMENT AND MANAGEMENT	47,122,294	12,173,244	34,949,050
4316000300		Survey Section	11,183,664	-	11,183,664
	108004310	LAND POLICY AND MANAGEMENT	11,183,664	-	11,183,664
4316000400		Housing Section	23,861,952	3,499,894	20,362,058
	108004310	LAND POLICY AND MANAGEMENT	23,861,952	3,499,894	20,362,058
	109004310	HOUSING DEVELOPMENT	-	-	
4317000100		Administration- Water, Environment, Energy and Natural resources	222,886,256	188,793,915	34,092,341
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	6,333,765	3,585,700	2,748,065
	901004310	WATER SUPPLY SERVICES	216,552,491	185,208,215	31,344,276
4317000200		Environment Section	66,578,500	21,967,284	44,611,216
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	-	-	
	904004310	RURAL ELECTRIFICATION	-	-	
	902004310	ENVIRONMENTAL MANAGEMENT AND PROTECTION	7,128,500	1,965,000	5,163,500

UASIN GISHU COUNTY EXECUTIVE
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For the year ended June 30, 2022.

	1002004310		59,450,000	20,002,284	39,447,716
4317000300		Water Section	624,073,901	462,868,230	161,205,671
	107004310	AGRICULTURAL MECHANIZATION SERVICES	-	-	-
	902004310	ENVIRONMENTAL MANAGEMENT AND PROTECTION	-	-	-
	904004310	RURAL ELECTRIFICATION	-	-	-
	1003004310		-	-	-
	901004310	WATER SUPPLY SERVICES	604,073,901	456,058,930	148,014,971
	1001004310		20,000,000	6,809,300	13,190,700
4317000400		Energy Section	16,000,000	2,000,660	13,999,340
	303004310	TOURISM DEVELOPMENT AND MARKETING	16,000,000	2,000,660	13,999,340
	904004310	RURAL ELECTRIFICATION	-	-	-
	308004310	TOURISM AND WILDLIFE SERVICES	-	-	-
	304004310	COOPERATIVES DEVELOPMENT AND MARKETING	-	-	-
	902004310	ENVIRONMENTAL MANAGEMENT AND PROTECTION	-	-	-
	209004310	STREET LIGHTING SERVICES	-	-	-
	1004004310		-	-	-
4318000100		Administration- Health Services	2,564,841,110	2,332,726,397	232,114,713
	404004310	PUBLIC HEALTH SERVICES	-	-	-
	401004310	CURATIVE HEALTH SERVICES	438,836,534	405,104,291	33,732,243
	405004310	HEALTH INFRASTRUCTURE	48,013,947	2,624,697	45,389,250
	201004310	ICT INFRASTRUCTURE DEVELOPMENT	-	-	-
	403004310	CLINICAL SERVICES	96,307,773	57,414,725	38,893,048
	402004310	ADMINISTRATION AND SUPPORT SERVICES	1,981,682,856	1,867,582,684	114,100,172
	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
4318000200		Clinical Services	226,979,005	193,672,548	33,306,457
	401004310	CURATIVE HEALTH SERVICES	-	-	-
	403004310	CLINICAL SERVICES	226,979,005	193,672,548	33,306,457
	405004310	HEALTH INFRASTRUCTURE	-	-	-
	402004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	-
4318000300		Prevention and Health Promotion	6,200,000	3,277,800	2,922,200
	405004310	HEALTH INFRASTRUCTURE	-	-	-
	402004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	-
	401004310	CURATIVE HEALTH SERVICES	-	-	-
	404004310	PUBLIC HEALTH SERVICES	6,200,000	3,277,800	2,922,200
4319000100		Administration- Agriculture, Livestock and Fisheries	254,969,699	241,215,643	13,754,056
	102004310	CROP DEVELOPMENT AND MANAGEMENT	9,600,000	945,000	8,655,000
	105004310	ADMINISTRATION SUPPORT SERVICES	245,369,699	240,270,643	5,099,056
4319000200		Livestock	5,000,000	-	5,000,000
	102004310	CROP DEVELOPMENT AND MANAGEMENT	5,000,000	-	5,000,000
	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
4319000300		Agriculture	511,684,490	154,508,076	357,176,414

**UASIN GISHU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.**

	105004310	ADMINISTRATION SUPPORT SERVICES	-	-	
	304004310	COOPERATIVES DEVELOPMENT AND MARKETING	-	-	
	102004310	CROP DEVELOPMENT AND MANAGEMENT	509,184,490	152,712,776	356,471,711
	107004310	AGRICULTURAL MECHANIZATION SERVICES	-	-	
	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	2,500,000	1,795,300	704,700
4319000400		Veterinary Department	-	-	
	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	
4319000500		Fisheries	-	-	
	104004310	FISHERIES DEVELOPMENT	-	-	
4319000600		Chebororwa Training Center	10,940,423	2,562,944	8,377,477
	107004310	AGRICULTURAL MECHANIZATION SERVICES	-	-	
	106004310	AGRICULTURAL TRAINING SERVICES - CHEBORORWA	10,940,423	2,562,944	8,377,477
	307004310	MARKET SERVICES	-	-	
4319000700		Agricultural Machinery Service	33,962,280	17,278,435	16,683,84
	107004310	AGRICULTURAL MECHANIZATION SERVICES	33,962,280	17,278,435	16,683,84
4320000100		Administration- Trade, Cooperatives, Tourism and Wildlife	103,575,353	96,452,986	7,122,36
	504004310	ADMINISTRATION AND SUPPORT SERVICES	103,575,353	96,452,986	7,122,36
	106004310	AGRICULTURAL TRAINING SERVICES - CHEBORORWA	-	-	
	501004310	BASIC EDUCATION	-	-	
	301004310	TRADE DEVELOPMENT AND INVESTMENT	-	-	
4320000200		Trade Department	216,119,621	131,153,115	84,966,50
	305004310	WEIGHTS AND MEASUREMENTS	-	-	
	301004310	TRADE DEVELOPMENT AND INVESTMENT	144,721,138	91,530,941	53,190,19
	303004310	TOURISM DEVELOPMENT AND MARKETING	-	-	
	304004310	COOPERATIVES DEVELOPMENT AND MARKETING	-	-	
	504004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	
	307004310	MARKET SERVICES	71,398,483	39,622,173	31,776,31
	306004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	
	302004310	INDUSTRIAL DEVELOPMENT	-	-	
4320000300		Co-operatives Department	-	-	
	301004310	TRADE DEVELOPMENT AND INVESTMENT	-	-	
	307004310	MARKET SERVICES	-	-	
	304004310	COOPERATIVES DEVELOPMENT AND MARKETING	-	-	
	302004310	INDUSTRIAL DEVELOPMENT	-	-	
4320000400		Tourism Department	-	-	
	303004310	TOURISM DEVELOPMENT AND MARKETING	-	-	
	301004310	TRADE DEVELOPMENT AND INVESTMENT	-	-	
4320000500		Weights and Measures Department	-	-	
	305004310	WEIGHTS AND MEASUREMENTS	-	-	
4320000600		Betting and licensing department	-	-	
	301004310	TRADE DEVELOPMENT AND INVESTMENT	-	-	

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	402004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	-
	303004310	TOURISM DEVELOPMENT AND MARKETING	-	-	-
4321000100		Administration - Education, Social Cultural, Youth and Sports	279,527,039	274,949,982	4,577,057
	501004310	BASIC EDUCATION	5,000,000	4,000,000	1,000,000
	508004310	EDUCATION BURSARY SERVICES	-	-	-
	503004310	MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES	-	-	-
	202004310	ADMINISTRATIVE SUPPORT SERVICES	-	-	-
	504004310	ADMINISTRATION AND SUPPORT SERVICES	274,527,039	270,949,982	3,577,057
	502004310	YOUTH TRAINING AND DEVELOPMENT	-	-	-
4321000200		Education Department	273,956,675	234,253,151	39,703,524
	504004310	ADMINISTRATION AND SUPPORT SERVICES	15,000,000	-	15,000,000
	501004310	BASIC EDUCATION	247,956,675	229,755,256	18,201,419
	505004310	EARLY CHILDHOOD EDUCATION AND TRAINING	11,000,000	4,497,895	6,502,105
	502004310	YOUTH TRAINING AND DEVELOPMENT	-	-	-
4321000300		Department of Culture	44,186,715	33,140,540	11,046,175
	501004310	BASIC EDUCATION	-	-	-
	504004310	ADMINISTRATION AND SUPPORT SERVICES	32,000,000	31,991,030	8,970
	507004310	Community development services	12,186,715	1,149,510	11,037,205
	503004310	MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES	-	-	-
4321000400		Youth Affairs Department	-	-	-
	502004310	YOUTH TRAINING AND DEVELOPMENT	-	-	-
	503004310	MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES	-	-	-
4321000500		Social Service Department	96,928,193	33,163,278	63,764,915
	504004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	-
	503004310	MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES	-	-	-
	502004310	YOUTH TRAINING AND DEVELOPMENT	2,198,021	-	2,198,021
	507004310	Community development services	30,000,000	-	30,000,000
	501004310	BASIC EDUCATION	-	-	-
	506004310	SOCIAL DEVELOPMENT SERVICES	64,730,172	33,163,278	31,566,894
4321000600		Department of Sport	-	-	-
	503004310	MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES	-	-	-
4321000700			5,500,000	3,979,865	1,520,135
	506004310	SOCIAL DEVELOPMENT SERVICES	5,500,000	3,979,865	1,520,135
4322000100		Headquarters - County Public Service Board	66,049,506	59,436,568	6,612,938
	706004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	-
	501004310	BASIC EDUCATION	-	-	-
	703004310	HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-
	504004310	ADMINISTRATION AND SUPPORT SERVICES	66,049,506	59,436,568	6,612,938
4323000100		Headquarters	1,026,425,298	689,593,215	336,832,083
	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	-	-	-

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	105004310	ADMINISTRATION SUPPORT SERVICES	-	-	-
	706004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	-
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	1,026,425,298	689,593,215	336,832,083
4324000100			96,824,087	87,594,719	9,229,369
	701004310	PUBLIC FINANCE MANAGEMENT	-	-	-
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	96,824,087	87,594,719	9,229,369
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	-	-	-
4324000200			12,098,145	12,093,000	5,145
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	10,410,000	10,406,000	4,000
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	1,688,145	1,687,000	1,145
4324000300			50,117,655	44,080,697	6,036,958
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	40,784,000	35,474,497	5,309,503
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	9,333,655	8,606,200	727,455
4324000400			36,510,000	32,218,290	4,291,710
	702004310	COUNTY PLANNING AND ECONOMIC POLICY MANAGEMENT	36,510,000	32,218,290	4,291,710
4325000100			424,936,276	209,314,941	215,621,335
	504004310	ADMINISTRATION AND SUPPORT SERVICES	172,371,389	141,688,488	30,682,901
	206004310	PUBLIC WORKS SERVICES	8,465,155	-	8,465,155
	704004310	COUNTY GOVERNANCE SUPPORT SERVICES	-	-	-
	709004310	KENYA DEVOLUTION SUPPORT PROGRAMME	3,112,545	1,575,000	1,537,545
	202004310	ADMINISTRATIVE SUPPORT SERVICES	-	-	-
	105004310	ADMINISTRATION SUPPORT SERVICES	240,987,187	66,051,454	174,935,733
4325000200			-	-	-
	105004310	ADMINISTRATION SUPPORT SERVICES	-	-	-
4325000300			-	-	-
	201004310	ICT INFRASTRUCTURE DEVELOPMENT	-	-	-
4326000100			178,053,283	169,206,709	8,846,574
	502004310	YOUTH TRAINING AND DEVELOPMENT	-	-	-
	503004310	MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES	100,000	-	100,000
	402004310	ADMINISTRATION AND SUPPORT SERVICES	3,999,260	-	3,999,260
	504004310	ADMINISTRATION AND SUPPORT SERVICES	173,954,023	169,206,709	4,747,314
4326000200		Youth and Gender Affairs Department	152,711,263	121,579,401	31,131,862
	502004310	YOUTH TRAINING AND DEVELOPMENT	100,311,263	70,009,901	30,301,362
	504004310	ADMINISTRATION AND SUPPORT SERVICES	52,400,000	51,569,500	830,500
	402004310	ADMINISTRATION AND SUPPORT SERVICES	-	-	-
4326000300			122,599,652	75,102,135	47,497,517
	303004310	TOURISM DEVELOPMENT AND MARKETING	49,500,000	32,677,163	16,822,837
	504004310	ADMINISTRATION AND SUPPORT SERVICES	45,023,638	34,415,664	10,607,974

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	503004310	MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES	28,076,014	8,009,308	20,066,706
4327000100			54,115,073	51,191,307	2,923,766
	304004310	COOPERATIVES DEVELOPMENT AND MARKETING	49,535,077	47,626,407	1,908,670
	305004310	WEIGHTS AND MEASUREMENTS	4,579,996	3,564,900	1,015,096
	105004310	ADMINISTRATION SUPPORT SERVICES	-	-	-
4327000200			49,900,000	49,001,460	898,540
	304004310	COOPERATIVES DEVELOPMENT AND MARKETING	-	-	-
	305004310	WEIGHTS AND MEASUREMENTS	49,900,000	49,001,460	898,540
	105004310	ADMINISTRATION SUPPORT SERVICES	-	-	-
4327000300			70,000,000	70,000,000	-
	304004310	COOPERATIVES DEVELOPMENT AND MARKETING	70,000,000	70,000,000	-
	305004310	WEIGHTS AND MEASUREMENTS	-	-	-
4329000100			91,649,514	69,142,606	22,506,908
	106004310	AGRICULTURAL TRAINING SERVICES - CHEBORORWA	-	-	-
	102004310	CROP DEVELOPMENT AND MANAGEMENT	62,790,589	49,635,002	13,155,587
	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	28,858,925	19,507,604	9,351,321
4329000200			8,500,000	8,495,334	4,666
	102004310	CROP DEVELOPMENT AND MANAGEMENT	-	-	-
	104004310	FISHERIES DEVELOPMENT	8,500,000	8,495,334	4,666
4329000300			162,268,928	95,009,659	67,259,269
	102004310	CROP DEVELOPMENT AND MANAGEMENT	-	-	-
	103004310	AGRIBUSINESS DEVELOPMENT	18,697,098	9,750,000	8,947,098
	101004310	LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT	143,571,830	85,259,659	58,312,171
4330000100			48,061,083	20,572,321	27,488,762
	109004310	HOUSING DEVELOPMENT	48,061,083	20,572,321	27,488,762
4330000200			12,890,000	10,532,588	2,357,412
	109004310	HOUSING DEVELOPMENT	12,890,000	10,532,588	2,357,412
4330000300			83,554,130	50,966,596	32,587,534
	109004310	HOUSING DEVELOPMENT	83,554,130	50,966,596	32,587,534
4331000100		Eldoret Municipality	1,084,874,907	882,674,515	202,200,392
	204004310	ROADS INFRASTRUCTURE DEVELOPMENT	644,696,959	596,774,934	47,922,025
	109004310	HOUSING DEVELOPMENT	340,177,948	202,036,738	138,141,210
	904004310	RURAL ELECTRIFICATION	-	-	-
	503004310	MANAGEMENT AND DEVELOPMENT OF SPORTS AND SPORTS FACILITIES	100,000,000	83,862,842	16,137,158
4331000200			50,000	6,000	44,000
	205004310	DISASTER MANAGEMENT	50,000	6,000	44,000
		Grand Total	13,213,659,493	10,252,542,027	2,961,117,466

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

Prepared By: NELLY BIRGEN

Date: 10/02/2023

Reviewed By: JULIA HANLEY

Date: 10/2/2023

Approved By: S. Ronoh

Date: 10/2/2023

14. Significant Accounting Policies

The key accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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 Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

ii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

b) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

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) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

Significant Accounting Policies (Continued)

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the County Executive 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 County Executive 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 Executive s 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 Executive 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.

Significant Accounting Policies (Continued)

a) 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 2022, this amounted to KShs 247,220,480 compared to KShs 160,517,070 in prior period as indicated on note 16

7. 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.

8. 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.

9. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

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Significant Accounting Policies (Continued)

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

11. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive 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. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

12. Contingent Assets

The County Executive 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 County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive'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 xxx for the period 1st July 2021 to 30 June 2022 as required by law. There was xxx 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.

14. Comparative figures

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

15. Subsequent events

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

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Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

17. 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 or obligations between related parties regardless of whether a price is charged.

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15. Notes to the Financial Statements

1. Exchequer Releases(Transfer from the CRF)

	2021-2022	2020-2021
	Ksh	Kshs
Total exchequer releases for quarter 1	1,067,279,680	800,247,361
Total exchequer releases for quarter 2	2,500,831,141	1,173,006,612
Total exchequer releases for quarter 3	1,847,381,309	1,627,500,000
Total exchequer releases for quarter 4	3,849,774,986	4,102,948,545
Total	9,265,267,117	7,703,702,518

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	1,708,484,021	3,072,250,887
Basic wages of temporary employees	132,310,267	113,113,322
Personal allowances paid as part of salary	1,403,907,018	-
Personal allowances paid as reimbursements		-
Personal allowances provided in kind	5,885,000	856,000
Employer contribution to compulsory national social schemes	9,468,030	124,300,725
Employer contribution to compulsory national health insurance schemes	64,047,600	55,574,950
Pension and other social security contributions	222,014,340	202,372,787
Social benefit schemes outside government	-	-
Other personnel payments	66,328,259	-
Total	3,612,444,534	3,568,468,671

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Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	138,274,690	57,045,310
Communication, supplies and services	18,439,523	14,364,059
Domestic travel and subsistence	219,483,102	220,987,764
Foreign travel and subsistence	17,442,468	743,008
Printing, advertising and information supplies & services	39,143,913	18,179,262
Rentals of produced assets	10,504,042	11,272,811
Training expenses	208,598,936	32,247,394
Hospitality supplies and services	197,398,103	81,353,605
Insurance costs	152,890,837	280,202,261
Specialized materials and services	300,653,730	138,322,921
Office and general supplies and services	21,811,715	14,740,115
Fuel, oil and lubricants	121,399,191	100,393,168
Other operating expenses	303,584,440	180,883,402
Routine maintenance – vehicles and other transport equipment	93,187,494	65,050,806
Routine maintenance – other assets	4,788,830	32,566,589
Total	1,847,601,014	1,248,352,473

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations	0	0
<i>See List Attached</i>	0	0
(Insert Name)	0	0
Subsidies to Private Enterprises	0	0
<i>See List Attached</i>	0	0
(Insert Name)	0	0

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7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
See attached list (under annex 7)	333,900,000	227,536,280
Transfers to other counties		
Transfer to County Assembly	788,910,868	702,372,120
Transfers to national government entities		
Transfer to the council of governors		
Total	1,122,810,868	929,908,400

8. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	7,760,046.00	1,071,040
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other current transfers	425,622,191	563,463,907
Other capital grants and transfers	186,785,819	178,830,506
Total	620,168,057	743,365,453

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	0	0
Social Security Benefits	0	0
Employer Social Benefits	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

10. Acquisition of Assets

<u>Non- financial assets</u>	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	551,337,013	535,052,452
Refurbishment of buildings	38,217,070	11,254,550
Construction of roads	770,726,298	502,176,793
Construction and civil works	1,080,551,144	264,919,416
Overhaul and refurbishment of construction & civil works	82,693,613	67,194,963
Purchase of vehicles and other transport equipment	11,930,000	50,342,500
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	0	0
Purchase of office furniture and general equipment	118,736,971	53,881,475
Purchase of ICT Equipment	0	31,493,231
Purchase of specialized plant, equipment and machinery	63,629,555	42,526,511
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	75,344,708.00	42,980,080
Research, studies, project preparation, design & supervision	132,986,555	104,679,019
Rehabilitation of civil works	0	0
Acquisition of strategic stocks and commodities	0	0
Acquisition of land	112,079,979	43,615,064
Acquisition of intangible assets	7,414,324	2,225,000
Total acquisition of non- financial assets	3,045,647,233.50	1,752,341,055
<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	3,045,647,233.50	1,752,341,055

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Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	231,720	192,117
Interest payments on foreign borrowings	0	0
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	231,720	192,117

12. Repayment of Principal on Domestic Lending and On-Lending

	2021-2022	2020-2021
	Kshs	Kshs
Repayments on borrowings from domestic	0	0
Principal repayments on guaranteed debt taken over by government	0	0
Repayments on borrowings from other domestic creditors	0	0
Repayment of principal from foreign lending & on – lending	0	0
Total	0	0

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	3,638,600	-
Civil Contingency Reserves	-	-
Other payments	-	-
	3,638,600	-

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Notes to the Financial Statements (Continued)

14. Cash and Bank Balances

14A. Bank Balances

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep	2021 - 2022	2020 - 2021
			KShs	KShs
UGC Revenue Fund (Exchequer) - CBK	1000171685	Recurrent	-	1,402,319,123
Road Fuel Levy -CBK	1000248475	Dev	19,519,188	181,190,574
UGC Deposit a/c -CBK	1000248467	Dev	247,220,480	160,517,070
UGC Development a/c -CBK	1000171294	Dev	2,693,964	6,134,733
Recurrent a/c- CBK	1000171316	Recc	72,539	527,130
UG Health Conditional Grants- CBK	100248483	Dev	-	513,911
CBK Imprest a/c -CBK	1000174889	Recurrent	-	-
UG Health Special Purpose a/c -CBK	1000335556	Recurrent	21,034,616	88,176,050
UGC Imprest a/c -KCB	1167279476	Reccu	70,011	47,710
UG-Persons with disability a/c- KCB	1211782794	Recurrent	556	556
UGC Project force a/c- KCB	1182110363	Dev	30,353	31,670
UGC Village Polytechnic a/c - Paramount Bank	060002062015	Dev	-	3,593
UGC World Bank Funds a/c- Paramount Bank	060002062012	Dev	1,537,963	1,541,563
UG – Project Bank a/c- KCB	1238916880	Dev	6,324,466	67,070,900
UGC Urban Development Grant a/c -CBK	1000372068	Dev	-	163,240,368
UGC Climate smart Agriculture a/c- CBK	1000366214	Dev	-	-
Kenya Devolution support program a/c - CBK	1000444193	Dev	67,621,164	123,387,913
Agriculture Sector Development Support Program a/c -CBK	1000366222	Dev	-	-
UGC K.C.S.A.P a/c -KCB	1225866278	Dev	178,666,695	38,849,269
UGC Village polytechnic project -CBK	100369318	Dev	3,021,942	3,021,942
UGC Agriculture Sector Development Support Program a/c – Cooperative Bank	01141761835700	Dev	34,225,165	28,737,520
SPA -UGC Urban Inst. Grant a/c	1258437260	Dev	26,140	3,532,249
UGC Urban Inst. Grant a/c – CBK	1000372044	Dev	-	-
SPA Eldoret Municipality Urban Devt. Grant a/c – Cooperative Bank	01141957681100	Dev	64,340,117	610,640,513
UG Covid -19 Emergency Response a/c – CBK	1000465751	Recc	-	-
UG County Primary Account -100057187		Recc	7,489,591	
REVENUE ACCOUNTS				
National bank	1001111955700	Recu	-	15,757,409
SBM Bank	162307522001	Rec	-	
Equity Bank	109026411251	Recc	-	7,658,526
KCB	1141856689	Recc	-	51,841,524
Cooperative Bank	141672927900	Recc	-	1,382
Family Bank	82000011728	Recc	-	830
Spire Bank	405448501	Recur	-	165,190
Mpesa	646464	Recur	-	99,606
Total			653,894,949	2,955,008,824

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Notes to the Financial Statements (Continued)

14 B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

15. Outstanding imprests and advances

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	3,601,760	111,500
Salary Advance	0	0
Clearance accounts	0	0
Total	3,601,760	111,500

Breakdown of Imprest and Salary Advance per Department	2021-2022	2020-2021
Imprest	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

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Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	0	0
Retention Monies	247,220,480	160,517,070
Total	247,220,480	160,517,070

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	2,955,008,825	2,081,158,462
Cash in Hand	0	0
Accounts Receivables	111,500.00	0
Accounts Payables	(160,517,070)	(133,443,363)
Total	2,794,603,255	1,947,715,099

18. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Exchequer a/c Bal 2020/2021		1,402,319,123	1,402,319,123
Revenue a/c Bal 2020/2021		75,524,467	75,524,46
KCSAP a/c Bal 2020/2021		73,567,990	73,567,990
Return to CRF 2020/2021		(7,223,484)	(7,223,484)
Others (<i>Specify</i>)		0	0
Total		1,397,052,115	1,397,052,115

KCSAP account- Kshs. 73,567,990, this was an amount transferred from exchequer account on 30th June 2021 to KCSAP account in KCB. However, the amount was not captured in the closing balances of the KCSAP as UN-credited receipts hence understating cash and cash equivalents.

Return to CRF Consists of amounts swiped back to County Revenue Fund account at the end of financial year 2020/2021. It consists of;

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i)	Development account	Khs	6,134,733
ii)	Recurrent account	Kshs	527,130
iii)	Health Condition account	Kshs	513,911
iv)	Imprest account -KCB	Kshs	47,710
	Total		Kshs 7,223,484

19. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1 st July (A)	111,500	3,343,895
Imprest and Advances As At 30 th June (B)	3,601,760	111,500
Increase)/ Decrease In Imprest and Advances (C=(B-A))	3,490,260	3,232,395

(Receivable as at 1st July for FY 2020/21 should be the same as receivable as at 30th June for FY 2020/21)

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retentions as at 1 st July (A)	160,517,070	133,443,364
Deposits and Retention as at 30 th June (B)	247,220,480	160,517,070
Increase/ (Decrease) in Deposits and Retentions C= B-A	86,703,410	27,073,706

(Payables as at 1st July for FY 2020/21 should be the same as payable as at 30th June for FY 2020/21)

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Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	4,925,967	261,644,788	4,925,967	261,644,788
Construction of Civil Works	19,152,929.06	185,686,445	19,152,929	185,686,445
Supply of Goods	79,367,289.10	44,187,364	79,367,289	44,187,364
Supply of Services	12,851,010.70	123,819,593	7,643,116	129,027,487.70
Total	116,297,195.86	615,338,190	111,089,301	620,546,084.70

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0	0	0	0
Middle management	0	0	0	0
Unionisable employees	0	0	0	0
Others	0	51,360,496	0	51,360,496
Total	0	51,360,496	0	51,360,496

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	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	113,559,025	43,589,664	113,559,025	43,589,664
Total	113,559,025	43,587,664	113,559,025	43,589,664

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4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

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Other Important Disclosures (Continued)

d. Non-monetary external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

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Other Important Disclosures (Continued)

f. External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

5. Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive 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.

5.1 Classification by Source

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		
Total		

Other Important Disclosures (Continued)

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Repayment of principal on domestic & foreign borrowing	0	0
Other payments	0	0
Total	0	0

N/B The above sub classification will be adopted based on the appropriate county's operations

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

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Other Important Disclosures (Continued)

Related party transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	121,364,030	117,822,056
<u>Transfers To Related Parties</u>		
Transfer to the County Assembly	788,910,868	702,372,120
Transfers to Other County Government Entities	333,900,000	60,000,000
Transfers to Development Projects	2,500,258,951	14,500,000
Transfers to Non-Reporting Entities E.G Schools And Welfare	0	129,036,280
Transfers to County Water Service Providers	11,700,000	24,000,000
Expenses paid on Behalf Of County Water Service Providers	0	0
Total Transfers To Related Parties	1,122,810,868	929,908,400
<u>Transfers From Related Parties</u>		
Transfers from the Exchequer-Equitable shares	8,165,245,520	6,874,380,000
Transfers from Kenya Roads Board	0	180,175,373
Transfers from SCs and SAGAs- National Government	0	0
Donor Funds released through' Exchequer releases	312,623,229	829,322,518
Transfers from other government Entities	0	46,395,000
Total Transfers from related parties	8,477,868,749	7,930,272,891

7. Establishment of other County Government Entities

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

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Other Important Disclosures (Continued)

Entity	Date Established/ Date taken over	Location	Accounting Officer responsible
Uasin Gishu County Emergency Fund	22/1/2016	County HQ	Chief Officer Finance
Eldoret Water and Sewerage Company	27/3/2013	Next to Coca-Cola Company	Chief Executive Officer
Uasin Gishu County Education Bursary Fund	20/1/2016	County HQ	Chief Officer Education
Uasin Gishu County Car Loan and Mortgage Find	6/10/2015	County HQ	Chief Officer Finance
Uasin Gishu County Technical Vocational and Education Training Fund	20/1/201	County HQ	Chief Officer Youth and Sports
Uasin Gishu Inua Biashara Fund	6/6/2020	County HQ	Chief Officer Trade
Uasin Gishu County Enterprise Development Fund	26/1/2016	County HQ	Director Enterprise Development fund

8. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	Kshs
National bank-1001111955700	kshs		15,101.50	15,757,409
SBM bank-162307522001	kshs		0	0
Equity bank-109026411251	kshs		635,270	7,658,526
Kcb bank A/c 1141856689	kshs		31,000	51,841,524
Co-operative's bank-1141672927900	kshs		0	1,382
Family bank-8200011728	kshs		0.55	830
Sphire bank-405448501	kshs		0.55	165,190
MPESA-646464	kshs		1,972,266	99,606
Total			2,653,638.60	75,524,467

**UASIN GISHU COUNTY EXECUTIVE
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Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments .In the year 2020/21 amounts relating to leased medical equipment was Kshs 132,021,277 ,2021-2022 Kshs 153,297872

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court cases are 700 in number as per submitted schedule against the entity, however 42 cases are treated as contingent since they are likely to be paid.	496,814,946	103,210,832
Bank guarantees in favour of subsidiary	-	0
contingent liabilities arising from PPPs	-	0
Total	496,814,946	103,210,832

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From The National Government (Note 3)	-	46,395,000.00
Other Donations For Covid-19 Received Directly (Note 2)	-	-
Others (Specify)	-	125,713,000
Total Receipts	-	172,108,000
Payments		
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	-	-
Purchase Of Beds And ICU Units	-	-
Subsidies To The Community	-	-
Payment Of Hospital Bills	-	-
Donations To Schools And Other Institutions	-	-
Other Expenses (Specify)	-	-
Total Payments	-	46,395,000
Balance In The Covid 19 Fund	-	125,713,000

16. Progress On Follow Up On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

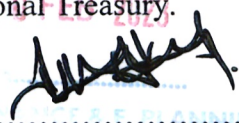
Reference No.on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Inaccuracies in Financial Statements	The mater has been addressed	Resolved	
1.2	Un-Explained variances in exchequer releases	The matter is a national treasury issue which should be addressed from their end	Not resolved	To be addressed by the national treasury
1.3	Payments made after the end of the financial year	National treasury releases funds late after the year end. To avoid accumulating pending, payments have to be made after release of the funds	Not resolved	To be addressed by the national treasury
2.1	Un-supported rental of produce assets	The agreement is being traced	Not resolved	30 th June 2023
2.2	Un-supported payment of air ticketing services	Evidences are now available to proof procurement process was followed	Resolved	
2.3	Un-confirmed hospitality supplies and services expenditure	Evidences are now available to support the payment process.	Resolved	
3.0	Cash and cash equivalent	The process of reconciling IFMIS Reports and the manual reports since inception of the county governments has been initiated with the national treasury	Not resolved	30 th June 2023

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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)
4.0	Un-supported county own generated receipts	The valuation in use is that of the defunct local authorities. The new valuation roll was object by the residents through the the court and hence it is a sub judice	Not resolved	Until a court determination is reached
5.0	Un-supported legal fees	The documents can be availed for verification	Not resolved	31 st December 2022
6.1	Un-supported acquisition of land	Valuation reports are available, however process of title deeds is still underway	Not resolved	31 st December 2022
6.2	Lack of ownership documents for non-current assets	Process of title deeds is still underway. Lock books are now available	Not resolved	31 st December 2022
6.3	Assets inherited from defunct local authorities	The matter is handled by the intergovernmental and budget council	Not resolved	National treasury matter

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 County Executive 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.


 COUNTY GOVERNMENT OF UASIN GISHU
 COUNTY EXECUTIVE
 COUNTY TREASURY
 UASIN GISHU
 2022

.....
CECM, County Treasury
Date

UASIN GISHU COUNTY EXECUTIVE
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17. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	928,387,321	2,209,241,305	1,489,194,080	3,531,410,314	8,158,233,020
Level 5 Hospitals	0	0	0	0	0
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	7,012,500	7,012,500
World Bank – THUSCP	0	0	0	0	0
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	0	0	0
Kenya Devolution Support Programme		0	112,815,048	0	112,815,048
Youth Polytechnic support grant	00	0	0	0	0
Abolishment of user fees in health centres and dispensaries	0	0	0	0	0
Kenya Urban Support Programme	0	0	0	0	0
Agriculture Sector Development Support Project (ASDSP)	0	0	0	19,719,271	19,719,271
Kenya Climate Smart Agriculture Project (KCSAP)	0	0	0	178,576,410	178,576,410
Water and Sanitation Development Project	0	0	0	0	0
Construction of County Headquarters	0	0	0	0	0
Total	928,387,321	2,209,241,305	1,602,009,128	3,736,718,495	8,476,356,249

Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction Of Buildings			4,925,967	261,644,788	4,925,967	261,644,788	
1.							
2.							
Sub-Total							
Construction Of Civil Works			19,152,929	185,686,445	19,152,929	185,686,445	
3.							
4.							
Sub-Total							
Supply Of Goods			79,367,389	44,187,364	79,367,389	44,187,364	
5.							
6.							
Sub-Total							
Supply Of Services			12,851,011	123,819,594	7,643,116	129,027,488	
7.							
Sub-Total							
Grand Total			116,297,196	615,338,191	111,089,302	620,546,085	
<i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>							

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)					51,360,496		
7.							
8.							
Sub-Total					51,360,496		
Grand Total					51,360,496		

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Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties			113,539,025		43,589,664	113,539,025	
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total			113,539,025		43,589,664	113,539,025	
Grand Total			113,539,025		43,589,664	113,539,025	

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Annex 5 – Analysis Of imprests and Advances

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Mohammed Noor	2/9/2021	100,000		100,000
Kevin Kogo	24/9/2021	328,800		328,800
Peter Chepkonga	15/11/2021	383,000		383,000
Peter Chepkonga	23/5/2022	1,010,180		1,010,180
Josephat Kite	24/6/2022	658,980		658,980
Beatrice Chemutai	8/12/2021	30,000		30,000
Faith Seroney	10/12/2021	28,000		28,000
Viola Kendagor	03/2/2022	83,400		83,400
Josephat Kemboi	21/7/2021	50,400		50,400
Bethwel Kipleting	07/04/2022	63,000		63,000
Kipleting Mengich	17/6/2022	746,000		746,000
Hellen Siria	31/1/2022	20,000		50,000
Simon Tarus	31/01/2022	50,000		50,000
Christine Simasi	25/2/2022	50,000		50,000
Total		3,601,760		3,601,760

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(b) Salary Advance

Name Of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance
		Kshs	Kshs	Kshs
Name Of Officer	dd/mm/yy	0	0	0
Name Of Officer	dd/mm/yy	0	0	0
Name Of Officer	dd/mm/yy	0	0	0
Name Of Officer	dd/mm/yy	0	0	0
Total		0	0	0

**UASIN GISHU COUNTY EXECUTIVE
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Annex 6 – Summary of Non-Current Asset Register

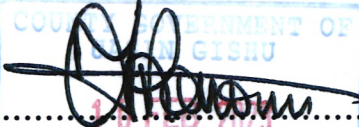
Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2021-2022
Land	178,531,754	112,079,979	0	0	290,611,733
Buildings And Structures	5,725,668,562	589,554,083	0	0	6,315,222,645
Transport Equipment	439,982,340	11,930,000	0	0	451,912,340
Office Equipment, Furniture And Fittings	304,140,886	118,736,971	0	0	422,877,857
ICT Equipment	89,994,279	0	0	0	89,994,279
Machinery And Equipment	3,173,949,485	63,629,555	0	0	3,237,579,040
Heritage And Cultural Assets	862,848,584	0	0	0	862,848,584
Biological Assets	0	0	0	0	0
Intangible Assets	165,383,043	7,414,324	0	0	172,797,367
Infrastructure Assets- Roads, Rails	1,834,987,654	2,066,957,610	0	0	3,901,945,264
Work In Progress	0		0	0	0
Total	12,775,486,587	2,970,302,522	0	0	15,745,789,109

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 17 on acquisition of assets during the year. However the amount do not tie to note 10 due to a difference of Kshs 75,344,711 in respect of biological assets which is not owned by the County government. The biological assets were bought for farmers residing in the county.

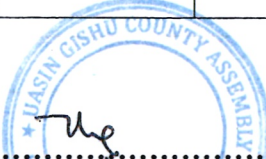
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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	138,892,359	291,589,836	245,372,181	113,056,491	788,910,867	788,910,867		
2	Bursary & Skills Development fund	0	0	124,000,000	3,500,000	127,500,000	127,500,000		
3	Technical Vocational & Educational Training Fund	0	50,000,000	0	0	50,000,000	50,000,000		
4	Emergency Fund	0	0	30,000,000	0	30,000,000	30,000,000		
5	Enterprise Development Fund	0	0		70,000,000	70,000,000	70,000,000		
6	Inua Biashara Fund	0	0	31,400,000	0	31,400,000	31,400,000		
7	Uasin Gishu County Executive and staff car loan and mortgage	0	0	0	14,300,000	14,300,000	14,300,000		
8	Eldoret Water and Sanitation Company Limited	0	10,700,000	0	0	10,700,000	10,700,000		
9	Total	138,892,359	352,289,836	430,772,181	200,856,491	1,122,810,867	1,122,810,867		



Director of Finance
 County Executive



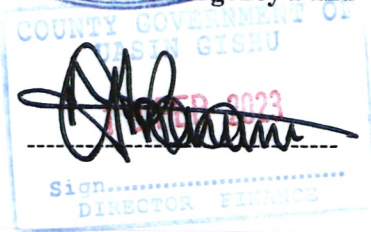
Director of Finance
 County Assembly/fund/project

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Director Enterprise Development Fund

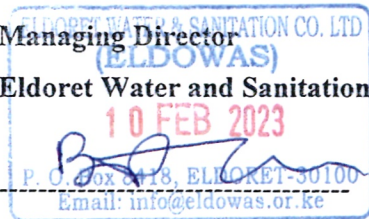


Director Emergency Fund

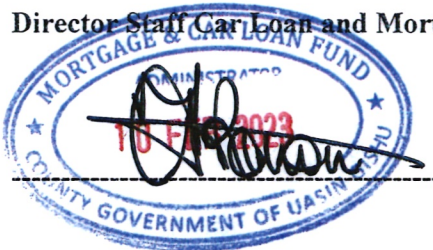


Managing Director

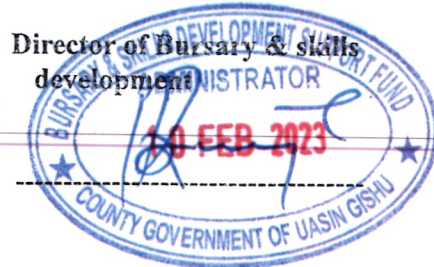
Eldoret Water and Sanitation Co.



Director Staff Car Loan and Mortgage



Director of Bursary & skills
development



Director Inua Biashara fund



Director TVET Fund



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Annex 8; Contingent Liabilities Register

NO	PARTICULARS	AMOUNT PAID (KSHS)	AMOUNT DUE (KSH)
1	ELD E&L PETITION NO. 7/2015 SPREE CLUB LTD –VS- CGUG & 2 OTHERS (Final Fee Note)	2,360,000/=	2,360,000/=
2.	ELD E&L PETITION NO. 6 OF 2015 SIGNATURE BAR & REST. –VS- CGUG & 2 OTHERS (Final fee note)	2,158,000/=	2,158,000/=
3.	ELD HC E&L NO. 467 OF 2013 (Final Fee Note) CGUG –VS- UASIN GISHU LAND REGISTRAR & 3 OTHERS & THE SAME BEFORE THE NATIONAL LAND COMMISSION	10,799,920/=	(Fee note raised 32,837,500.00) 22,037,580/=
4.	ELD E&L NO. 416 OF 2013 EZEKIEL WANGA MASAKE –VS- CGUG & ATTORNEY GENERAL (Final Fee Note)		2,783,000/=
5	ELD E&L NO. 96 OF 2018 ROBERT KAMAU MIRIGI –VS- CGUG (Final Fee Note)		544,000/=
6.	ELD E&L PETITION NO. 9 OF 2015 ELDORET MARKET TRADERS –VS- CGUG (Final Fee Note)	1,918,000/=	1,918,000/=
7.	ELD HCCA NO. 130 OF 2015 CGUG –VS- GEORGE NJOROGE NJOGU (Final Fee Note)	264,200/=	264,200/=
8	ELD HCC NO. 140 OF 2002 PCEA –VS- UGC GOVERNOR (Final Fee Note)	152,445/=	(Fee note raised 199,995) 47,550/=
9	MATTER BEFORE THE NATIONAL LAND COMMISSION & THE HIGH COURT & SEVERAL MATTERS PENDING IN COURT (MOIBEN TOWNSHIP) Interim Fee Notes	37,724,814/=	(Fee note raised 57,520,640/= 19,795,826

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10.	ELD CMCC NO. 281 OF 2013 MARTIN NJUGUNA & 111 OTHERS VS CGUG (Final Fee Note)		1,618,000/=
11.	ELDORET E&L CASE NO. 255 OF 2016 SOSIANI BUILDERS LTD -VS- CHARTER HOUSE INVESTMENT & UGUG (Final Fee Note)		1,002,200/=
12.	ELD HCC NO 9 OF 2016 ZEDKA TECHNICAL SERVICES LTD -VS- CHUG & 4 OTHERS (Final Fee Note)		4,160,000/=
13.	ELD HC PET. NO. 14 OF 2015 NOELYN JERONO CHUMO -VS- CGUG (Interim Fee Note)		148,200/=
14.	ELD HC E&L NO 486 OF 2013 (Final fee Note) KENNEDY OBUCHI NYANGENYO -VS- CGUG		976,570/=
15.	ELDORET E&L NO. 254 OF 2016 (Final Fee Note) DENNIS KIZITO MAGARE -VS- CGUG & 3 OTHERS		670,000/=
16.	ELDORET E&L NO. 219 OF 2017 (Interim Fee Note) JEDROM BUILDING & CIVIL ENGINEERING -VS- CHIEF LAND OFFICER LANDS & HOUSING & CGUG		267,000/=
17.	NAIROBI HCCC CIV APPL. NO.1062 OF 2013 UG COUNTY & OTHER -VS- PERNEST AGENCY LTD & 3 OTHERS (Interim Fee Note)		223,720/=
18.	NAIROBI HCCC CONSTITUTIONAL PET. NO 385 OF 2013 CEREAL GROWERS ASS. & ANOTHER -VS- COUNTY GOV'T OF UASIN GISHU & 10 OTHERS		158,620/=
19.	PURCHASE OF ELDORET MUNICIPALITY BLOCK 4/88 FROM NATIONAL BANK (To Tax In Court)		(To tax in court) 20,949,310/=
20.	ELDORET MISC. APPLICATION NO 160 OF 2013 REPUBLICVS COUNTY GOVERNMENT OF UASIN GISHU EXPARTE PAUL GICHERU		4,100,000.00

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21	ELDOR ET HC PETITION NO. 6 OF 2021 JOSEPH OMOLLO VS CABINET SECRETARY , MINISTRY OF INTERIOR AND % OTHERS		17,340,000.00
22	KISUMU ELRC E 017 OF 2021 KENYA NATIONAL UNION OF NURSES VS UASIN GISHU COUNTY		12,801,823.00
23	NAKURU ELRC PET 11 OF 2016 ASSOCIATION OF PUBLIC HEALTH WORKERS UNION AND OTHERS VS COUNTY GOVERNMENT OF UASIN GISHU	5,001,482.35	(Fee note raised 7,221,000.00) 2,219,517.65
24	ELDOR ET HC APP. JR NO. 136 OF 2019 REPUBLIC VS COUNTY SECRETARY, COUNTY GOVERNMENT OF UASIN GISHU		4,100,000.00
25	KENYA NATIONAL UNION OF NURSES VS COUNTY GOVERNMENT OF UASIN GISHU		5,550,000.00
26	ELDOR ET ELRC NO. 91/2017 JOAN CHEPKOECH ROTICH VS COUTNY GOVERNMENT OF UASIN GISHU		1,280,000.00
27	NAIROBI JR NO. E057 OF 2021 REPUBLIC VS PUBLIC PROCUREMENT ADMINISTRATIVE REVIEW BOARD		3,132,000.00
28	ELDOR ET ELRC NO. 32 OF 2019 JULIUS KIPCHIRCHIR ROTICH VS COUNTY GOVERNMENT OF UASIN GISHU		2,700,000.00
29	ELDOR ET ELRC PET NO. 3 OF 2019 JULIUS KIPCHIRCHIR ROTICH VS COUNTY GOVERNMENT OF UASIN GISHU		2,550,000.00
30	ELDOR ET ELRC NO. 36 OF 2019 GRACE CHEPCHIRCHIR VS COUNTY GOVERNMENT OF UASIN GISHU.		3,500,000.00
31	NAIROBI ELRC NO. 1396 OF 2018 JOHN K. BIIY VS COUNTY GOVERNMENT OF UASIN GISHU		5,280,000.00
32	ELDOR ET HCC PET NO. 2 OF 2020		12,340,000.00

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	THE BOARD OF TRUSTEES OF THE CHILDREN COMMUNITY SOCIETY VS COUNTY GOVERNMENT OF UASIN GISHU		
33	ELDORET ELRC NO. 27 OF 2019 ISAAC KIPTALAM CHEBET VS COUNTY GOVERNMENT OF UASIN GISHU		5,564,132.56.00
34	ELDORET ELRC NO. 29 OF 2020 ISAAC KIPTALAM CHEBET VS ACTING CHIEF OFFICER HEALTH SERVICES.		5,200,000.00
35	ELDORET ELRC NO. E007 OF 2021 KENYA UNION OF CLINICAL OFFICERS VS THE COUNTY GOVERNMENT OF UASIN GISHU & ANOTHER		10,300,000.00
36	ELDORET ELRC NO. 178 OF 2018 BARNABAS KIPKETER NGENO VS THE COUNTY GOVERNMENT OF UASIN GISHU		2,448,000.00
37	ELDORET ELRC NO. 354 OF 2014 ALIKA CLEANING SYSTEM LIMITED VS THE COUNTY GOVERNMENT OF UASIN GISHU		1,653,000.00
38	NAKURU ELRC NO 369 OF 2015 (FORMERLY NAIROBI ELRC NO 1801 OF 2105) KENYA NATIONAL UNION OF NURSES VS CHIEF OFFICER PSM UASIN GISHU COUNTY	197,200.00	(Fee note raised 12,558.570.00) 12,361,370.00
39	NAKURU ELRC NO 384 OF 2015 KENYA NATIONAL UNION OF NURSES VS THE COUNTY GOVERNMENT OF UASIN GISHU & OTHERS	197,200.00	(Fee note raised 12,558,570.00) 12,361,370.00
40	NAKURU ELRC NO 642 OF 2014 KENYA NATIONAL UNION OF NURSES VS UASIN GISHU COUNTY PUBLIC SERVICE BOARD.		14,802,840.00
41	ELDORET JR NO. 3 OF 2019 KENYA COUNTY GOVERNMENT WORKERS UNION VS COUNTY GOVERNMENT OF UASIN GISHU & CPSB		2,300,720.00
42	ELDORET ELRC NO. 189 OF 2017 KENYA NATIONAL UNION OF NURSES VS COUNTY GOVERNMENT OF UASIN GISHU		5,543,332.56
43	PPRA APPLICATION NO 45 OF 2021 BIOMED HEALTHCARE LIMITED VS THE ACCOUNTING OFFICER HEALTH SERVICES		6,780,000.00
44	KISUMU RLRC NO. 297 OF 2018 DR. NICKSON SHANGO VS COUNTY GOVERNMENT OF UASIN GISHU PUBLIC SERVICE BOARD		4,468,000.00

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45	ELDORET ELRC NO. E010 OF 2020 ABRAHAM MAIYO VS COUNTY GOVERNMENT OF UASIN GISHU & CPSB & ANOTHER.		2,502,000.00
46	ELDORET ELRC NO. 3 OF 2017 ISAAC KIPTALAM & 26 OTHERS VS COUNTY PUBLIC SERVICE BOARD	764,133.00	(Fee note raised 5,564,132.00) 4,799,999.56
47	ELDORET ELRC NO. 82 OF 2017 ROSE JEPTOO LELEI VS COUNTY GOVERNMENT OF UASIN GISHU AND ANOTHER		1,660,666.70
48	NAKURU ELRC JR NO. 4 OF 2019 KENYA COUNTY GOVERNMENT WORKERS UNION VS COUNTY GOVERNMENT OF UASIN GISHU & 2 OTHERS		12,100,000.00
49	ELDORET CMCC NO. 293 OF 2019 COLLINS KIPKOECH VS. COUNTY GOVERNMENT OF UASIN GISHU		3,500,000.00
50	ELDORET JR NO. E001 OF 2021 REPUBLIC VS THE SECRETARY PUBLIC SERVICE BOARD AND COLLINS KIPKOECH		3,500,000.00
51	ELDORET ELC PET NO. 14 OF 2018 FLORENCE CHIMOLI SHIRAMABA & 27 OTHERS VS COUNTY GOVERNMENT OF UASIN GISHU		23,340,000.00
52	ELDORET ELRC NO. 306 OF 2017 DR. DANIEL KIPKOECH KENDUIYWO VS COUNTY GOVERNMENT OF UASIN GISHU	1,399,926.28	(Fee note raised 6,547,300.00) 5,147,973.72
53	NAKURU ELRC NO 43 OF 2017 DORCAS JEPKORIR KIPLAGAT VS UASIN GISHU COUNTY & 3 OTHERS.		6,110,000.00
54	NAIROBI ELRC NO E041 OF 2021 KENYA NATIONAL UNION OF NURSES VS MINISTRY OF HEALTH, MINISTRY OF PUBLIC SERVICE & 43 OTHERS		11,380,000.00
55	ELDORET ELRC NO. 4 OF 2020 KENYA MEDICAL PRACTITIONERS, PHARMACEUTICALS & DENTISTS (KMPDU) VS COUNTY GOVERNMENT OF UASIN GISHU		4,200,000.00
56	NAIROBI CONSTITUTIONAL & HUMAN RIGHTS DIVISION PETITION NO. E312 OF 2021 PETER GITAO & 2 OTHERS VS COUNTY GOVERNMENT OF UASIN GISHU		7,280,000.00
57	NAIROBI JR NO 5 OF 2019 KENYA NATIONAL UNION OF NURSES VS COUNTY GOVERNMENT OF UASIN GISHU		1,530,000.00
58	ELDORET CMCC NO 90 OF 2019		1,530,000.00

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	JAMES MUGO MWANGI VS COUNTY GOVERNMENT OF UASIN GISHU		
59	ELDORET CMC ELRC NO 90 OF 2019 TEDDY KANGOGO KANDIE VS THE COUNTY PUBLIC SERVICE BOARD UASIN GISHU & ANOTHER		630,000.00
60	ELDORET ELRC NO. 7 OF 2019 SAMSON MELLY VS THE COUNTY GOVERNMENT OF UASIN GISHU		2,700,000.00
61	ELDORET ELRC NO. 35 OF 2020 SYLVESTER KIPKEMEI METTO VS UASIN GISHU PUBLIC SERVICE BOARD, COUNTY SECRETARY, UASIN GISHU COUNTY & ATTORNEY- UASIN COUNTY		1,500,000.00
62	ELDORET ELRC NO. 37 OF 2020 JOSEPH KIPKEMEI KERONEI VS COUNTY GOVERNMENT OF UASIN GISHU		1,500,000.00
63	ELDORET ELRC NO. E14 OF 2021 EVANS MAKOKHA VS CHIEF OFFICER PSM, COUNTY GOVERNMENT 7 3 OTHERS.		1,500,000.00
64	MOMBASA PETITION NO. E 014 OF 2021 KENYA DRIVING SCHOOLS ASSOCIATION VS COUNTY GOVERNMENT OF UASIN GISHU		4,343,580.00
65	ELDORET CMCC NO. 102 OF 2019 PATRICK KIPTANUI SANG VS COUNTY GOVERNMENT OF UASIN GISHU		1,500,000.00
66	ELDORET CMCC NO. 101 OF 2019 JOEL CHERUIYOT BIWOTT VS COUNTY GOVERNMENT OF UASIN GISHU		1,500,000.00
67	ELDORET ELRC NO. E24 OF 2021 JUDITH JEPKOGEI BIWOTT & ANOTHER VS COUNTY GOVERNMENT OF UASIN GISHU		1,500,000.00
68	ELDORET ELRC NO. 206 OF 2019 WILIAM KOMEN VS COUNTY GOVERNMENT OF UASIN GISHU		630,000.00
69	ELDORET CMCC ELRC NO. 120 OF 2021 MERCY JEPTARUS KOSGEI VS COUNTY GOVERNMENT OF UASIN GISHU.		1,216,680.00
70	ELDORET ELRC PET. NO. 98 OF 2019 ALEXANDER BARCOK VS COUNTY GOVERNMENT OF UASIN GISHU & 4 OTHERS.		2,700,000.00
71	ELDORET ELC NO. 98 OF 2019 PRICE INVESTMENT LIMITED VS COUNTY GOVERNMENT OF UASIN GISHU.		12,720,000.00

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72	ELDORET ELRC. NO. 9 OF 2019 SALOME CHELIMO VS COUNTY GOVERNMENT OF UASIN GISHU		2,700,000.00
73	ELDORET ELRC. NO. 313 OF 2019 MOSES KIBET VS COUNTY GOVERNMENT OF UASIN GISHU		1,500,000.00
74	ELDORET PET. NO. 10 OF 2019 DANIEL CHERUIYOT VS THE COUNTY GOVERNMENT OF UASIN GISHU		2,700,000.00
75	REPUBLIC VS PUBLIC PROCUREMENT REVIEW BOAD COUNTY GOVERNMENT AND AMANA INSURANCE BROKERS.		6,773,162.03
76	ELDORET ELC PETITIOIN NO. 7 OF 2019 SPHREE CLUB LTD VS COUNTY GOVT OF UASIN GISHU & 2 OTHERS.		1,360,000.00
77	ELDORET EL& PETITION NO. 6 OF 2015 SIGNATURE BAR & REST VS COUNTY GOVT OF UASIN GISHU & 2 OTHERS		2,360,000.00
78	ELDORET ELC 457 OF 2013 COUNTY GOVERNMENT VS UASIN GISHU LAND REGISTRAR & 3 OTHERS.		22,837,500.00
79	ELDORET HCCC NO. 3 OF 2016 ZEDKA TECHNICAL SERVICES VS COUNTY GOVERNMENT		4,160,000.00
80	ELDORET ELC NO. 416 OF 2013 EZEKIEL WANGU MASAKE VS COUNTY GOVT OF UASIN GISGU & ATTORNEY GENERAL		2,783,000.00
81	ELDORET ELC NO. 96 OF 2018 ROBERT KAMAU MIRIGI VS UASIN GISHUB COUNTY GOVT		544,000.00
82	ELDORET E&L PETITION NO. 9 OF 2015 ELDORET MARKET TRADERS VS COUNTY GOVERNMENT		1,918,800.00
83	ELDORET HC JR NO. 10 OF 2018 REPUBLIC VS COUNTY GOVT OF UASIN GISHU & OTHERS & EXPARTE JEDROM BUILDING & CIVIL ENGINEERING		713,507.20
84	ELDORET CMC ELC NO. 114 OF 2020 CHRISTINE MBOGUA VS THE COUNTY GOVT OF UASIN GISHU & OTHERS		1,120,120.44
85	ELDORET HC JR NO. 172 OF 2019 REPUBLIC VS THE COUNTY COOPERATIVE COMMISSIONER OF UASIN GISHU COUNTY		435,400.00
86	ELDORET CM ELC NO. 50 OF 2020 LAZARUS CHEPYATOR & OTHERS VS COUNTY GOVT OF UASIN GISHU & OTHERS		363,200.00
87	ELDORET EL APPEAL NO. E008 OF 2020 COUNTY GOVT OF UASIN GISHU &		568,294.48

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	2 OTHERS VS BENARD GIKUNDI		
88	ELDORET ELC JR NO. 2 OF 2019 R VS COUNTY GOVT OF UASIN GISHU & AND OTHERS AND EXPARTE RUTO		7,116,600.00
89	ELDORET CM ELC NO. 67 OF 2020 BERNARD GIKUNDI VS THE COUNTY GOVT OF UASIN GISGU & 2 OTHERS		363,200.00
90	ELDORET HC JR NO. E002 OF 2021 REPUBLIC VS COUNTY GOVT OF UASIN GISHU & JEDROM & CIVIL ENGINEERING		294,467.20
91	SIMON SONGORO NYAMANYA VS COUNTY GOVERNMENT OF UASIN GISHU		204,360.00
92	ELDORET ELC NO 246 OF 2017 COUNTY GOVERNMENT OF UASIN GISHU VS ATTORNEY GENERAL AND OTHERS		11,234,400.00
93	KENYA UNION OF POST PRIMARY EDUCATION VS COUNTY GOVERNMENT OF UASIN GISHU		5,325,000.00
94	PRISSILA JESANG LELMENGIT VS NICHOLAS BUSHIENEI & THE ATTORNEY GENERAL		624,800.00
95	ELD/CMCC/589 OF 2003 FRANCIS CHEPLAITE VS NATHANIEL CHEPKENER & COUNTY GOVERNMENT OF UASIN GISHU.		1,000,500.00
96	ELD E & L PET/9/2019 JOHN CHERUNYA KIPTALAM & 3 OTHERS VS COUNTY GOVERNMENT OF UASIN GISHU		17,400,000
	TOTAL AMOUNT DUE	62,937,320.63	461,679,093

NO	CASE PARTICULARS	JUDGMENT/ORDERS AMOUNT SETTLED (KSH)	DECRETAL AMOUNT DUE (KSH)
1.	E&L NO. 32/2012: BENEDICTO MAKANI BAHATI VS BEN MURERIA WESONGA & OTHER	Court Ordered the County Government to Pay a Decretal sum of Kshs. 1,229,240/=	1,229,240
2.	JR/9/2016: MARIETTA CHEPTOO KISORYO VS CGU	The Court ordered the Government to pay a sum of Kshs. A total sum of Kshs. 1,277,191/= paid. The amount due is Kshs. 123,572/=	123,572
3.	ELRC 178/2018: BARNABAS KIPKETER NGENO VS CGUG & OTHER	The Government was ordered to compensate the Claimant to the tune of Kshs.557,430.00	557,430
4.	ELD E&L/29/2018: STEPHEN K A SANG- VS-CGUG	The court awarded the Plaintiff Kshs. 170,000.00	255,350

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		Plaintiff's advocates costs were assessed at Kshs. 85,350.00	
5.	ELD CMCC 737/2011: ABBEY RESORT LTD –VS- MUNICIPAL COUNCIL OF ELDORET	Plaintiff succeeded in a Claim For Kshs.176, 100/= Together With Interests and Costs of Kshs. 223,710.00 and Kshs. 83,000/=respectively. A sum of kshs.344, 247,000 already paid. A Remainder of Kshs is pending	138,793
6.	ELD HCC/PET/9/2019: ZACHARIA KIPKOROS T/A RIVERSIDE BAR VS COUNTY GOVERNMENT OF UASINGISHU & 2 OTHERS	Court awarded the Petitioner a compensation of Kshs. 200,000 Petitioner's Advocates Costs have been assessed at kshs.443,595	Petitioner - 200,000 Advocate- 443,595 Total 643,595
7.	ELD CMCC/961/2017: ESTHER JEMANYUR SUGE & NICODEMUS KIPTOO LIMO SUING ON BEHALF OF EMMANUEL LIMO VS CGUG & OTHER	Court ordered the Government To Pay Kshs.2,625,000/= Damages To The Plaintiff	2,625,000
8.	ELD/HC/9/2016: ZEDKA TECHNICAL SERVICE LTD –VS- CGU & 3 OTHERS	Court awarded the Plaintiff a Judgment sum of kshs.29,437,700/=	29,437,700
9.	CMCC/804/2017: BENARD ODENY OKUMU VS CGUG	Plaintiff awarded a decretal sum of kshs.506,243/= Plus Costs of kshs120,855/=	627,098
10.	CMCC/805/2017: JOSEPH KIPCHUMBA VS CGUG	Plaintiff awarded a decretal sum of kshs.509,595/= Plus Costs of kshs120,855/=	630,450
11.	CMCC/E030/2022: SAMUEL KIMAIYO KIPRONO VS CGUG	The court made an award to the Plaintiff of Kshs 306,000/=	306,000
12.	CMCC/E312/2022: SAMUEL KIMAIYO KIPRONO VS CGU	The court made an award to the Plaintiff of Kshs 184,000/=	184,000
13.	E&L PET 6/2018: JAMII TELECOMMUNICATION LTD VS CGUG	The court made an award of kshs.1,000,000/=	1,000,000
	TOTAL		35,135,853

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Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization

Telephone Number

Email Address

Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex 10 Disaster Expenditure Reporting Template

Date:

Entity

Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments