

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF UASIN GISHU

FOR THE YEAR ENDED
30 JUNE, 2025

PAPERS LAID	
DATE	19/08/2026
TABLED BY	LEDAMA
COMMITTEE	
CLERK AT THE TABLE	ABDIRAMAN



4 1 1 1





COUNTY GOVERNMENT OF UASIN GISHU

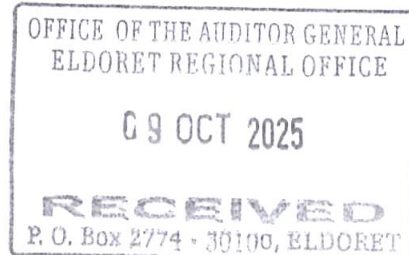
COUNTY EXECUTIVE OF UASIN GISHU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

Transitional Financial Statements /Prepared in accordance with the Accrual Basis of Accounting Method
under International Public Sector Accounting Standards



County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025
 Table of Contents

Page

1.Acronyms, Abbreviations and Definition of Key Terms	ii
2.Key Entity Information and Management.....	iii
3.Governance Statement	viii
4.Foreword by CECM Finance, Uasin Gishu County	xiii
5.Statement of Performance against Predetermined Objectives.....	xvi
5.1 Financial Performance Review for FY 2024/25	xvi
5.2 Sector Achievements in the FY2024/2025	xviii
5.3 Status of Projects for FY 2024/2025	lvi
5.4 Challenges faced during implementation of the previous plan.....	lxxv
5.5 Emerging Issues	lxxv
5.6 Way forward	lxxv
6.Environmental and Sustainability Reporting.....	lxxvi
7.Management Discussion and Analysis.....	lxxviii
8.Statement of Management Responsibilities	lxxx
9.Report of the Independent Auditor for the financial statement for the County Executive of Uasin Gishu County for the year ended 30 th June 2025.....	lxxxii
10.Statement of Financial Performance for the year ended 30 June 2025	1
11.Statement of Financial Position as at 30 June 2025.....	2
12.Statement of Changes in Net Assets for the year ended 30 June 2025	4
13.Statement of Cash Flows for the year ended 30 June 2025.....	5
14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025 .	6
14.Notes to the Financial Statements.....	7
15.Appendix	50

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30, 2025.

1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
COG	Council of Governors
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OSR	Own Source Revenue
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
KRB	Kenya Roads Board
Kshs	Kenya Shillings
FY	Financial Year
KISIP	Kenya Informal Settlement Improvement Proje

B. Definition of Key Terms

Example

Fiduciary Management The key management personnel who had financial responsibility

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

2. Key Entity Information and Management

a) Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture, Agribusiness, Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Public Service Management, Administration and Devolved	Lead the strategic development and management of the Human Resource in conjunction with the County Public Service Board
4.	Lands, Physical Planning, Housing and Urban Development	This department assumes a pivotal role in overseeing and advancing various critical mandates aimed at fostering sustainable development and efficient land use
5.	Health Services	It's mandated to provide quality healthcare to the residents through quality, efficient and effective healthcare services that are affordable and accessible
6.	Education, Technical Training, Gender, Social Protection and Culture	Provide quality early childhood development education, vocational training and enhance community and social welfare activities for socio- economic development
7.	Roads, Transport and Public Works	Improve road infrastructure, management of transport system, designing and supervising the construction of buildings
8.	Youth Affairs, Sports, ICT and Innovation	Promote youth empowerment, formulation and implementation of Youth policies, and development of infrastructure. Promote Sports development programs and infrastructure for talent nurturing, recreation and economic development.
9.	Trade, Industrialization, Tourism, Co-operatives and Enterprise Development	Provide conducive business environment, strengthening of cooperative societies and provision of access to credit to business and Co-operatives.
10.	Environment, Climate Change, Natural Resources, Water, Irrigation, Sanitation and Energy	To ensure affordable safe water, sanitation services, clean, safe and healthy environment for all

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

b) Key Management team

The County Executive's day-to-day management is under the following key organs:

N	o. Designation	Name
1.	Chief Officer Finance	Mr Eliud Kipkorir Chemaget
2.	Chief Officer Economic Planning	Mr Nixon Cheplong
3.	Chief Officer Water, Irrigation & Sanitation	Mr Elijah K Koech
4.	Chief Officer Youth Affairs and Sport	CPA Victorine Jepkorir Kapkiai
5.	Chief Officer Devolution & Public Administration	Mr Ambrose Kiprotich Tarus
6.	Chief Officer Housing & Urban Development	Mrs Mary Chepkogei Kerich
7.	Chief Officer Lands & Physical Planning	Mr Julius Koech
8.	Chief Officer ICT, E-Government & Innovation	Mr Nathan Korir
9.	Chief Officer Livestock & Fisheries	Mr Abraham Kiptalam Bureti
10.	Chief Officer Agriculture & Agribusiness	Mr Abraham Kiptalam Bureti
11.	Chief Officer Roads Transport & Public Works	Mr Geoffrey Kirwa Tanui
12.	Chief Officer Gender & Social Protection	Mrs Marion Birgen
13.	Chief Officer Partnership, Liaison & Linkages	Captain Abdirahaman M Sankor
14.	Chief Officer Energy, Environment, Climate Change & Natural Resources	Mr Mark Kipkemboi Some
15.	Chief Officer Public Service Management	Mrs Ruth Samoei
16.	Chief Officer Education, Vocational Training, Culture & Library Services	Mrs Eunice Jemutai Suter
17.	Chief Officer Health, Promotive & Preventive Services	Dr Paul Wangwe Ongeti
18.	Chief Office health, Clinical Services	Mrs Joyce Sang
19.	Chief Officer Cooperative & Enterprise Development	Mr Elphas Kessio
20.	Chief Officer Trade Investment and Industrialisation, Tourism	Mr Felix Kimaru
21.	Chief of Staff	Dr Pius Kiplimo Chumba
22.	County Solicitor General	Mr Boaz Bulbul
23.	City Manager	Mrs Elizeba Busienei
24.	Secretary County Public Service Board	CPS, CPA silah Ronoh

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

Fiduciary Oversight Arrangements

- **Audit and finance committee activities**

Audit committees monitor the county's financial reporting, internal controls, and audit processes to guarantee transparency and accountability. Overseeing financial reporting, independent auditing, and internal control and risk management:

- **Parliamentary committee activities**

The committees ensure that public funds allocated to counties and other government bodies are managed in a transparent, responsible, and citizen-centered way. The Public Accounts Committee (CPAC) and the Senate County Public Investments and Special monies Committee (CPI&SFC) examine financial statements, audit reports, and the use of devolved monies.

- **County Assembly**

The County Assembly guarantees that public funds provided to county governments are managed clearly, accountably, and in the best interests of citizens, as required by the Kenyan Constitution of 2010. County assemblies perform this supervision through its legislative, representational, and budgetary functions, notably through specialized committees such as the Public Accounts Committee and the Budget and Appropriations Committee

- **Development partner oversight activities**

Development partners make sure funds and other assets provided by international organizations, bilateral donors, and multilateral institutions are used transparently, accountably, and in accordance with Kenya's development goals. Various Kenyan institutions, including county assemblies, the National Assembly, the Senate, and specialized agencies, perform oversight with an emphasis on preventing mismanagement and ensuring compliance with fiduciary standards.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

d) County Executive Headquarters

P.O. Box 40-30100

County Hall Building

Uganda Road

ELDORET, KENYA

e) County Executive Contacts

Telephone: (254) 053-2016215

:(254) 053-2016600

E-mail: info@uasingishu.go.ke

Website: www.uasingishu.go.ke

f) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

1. Kenya Commercial Bank

P.O Box 560-30100

Eldoret

2. SBM Bank (k) Ltd

PO Box 2926- 30100

Eldoret

3. Family Bank Ltd

PO Box 629- 30100

Eldoret

4. National Bank of Kenya

PO Box 3111

Eldoret

5. Cooperative Bank of Kenya

PO Box 2948

Eldoret

6. Paramount Bank Ltd

PO Box 4362

Eldoret

7. Spire Bank Ltd

PO Box 52467

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

g) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

h) Principal Legal Adviser

County Attorney

County Hall Office

P.O. Box 40,

Eldoret, Kenya

i) County Attorney

County Hall Office

P.O. Box 40,

Eldoret, Kenya

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.




3. Governance Statement

Uasin Gishu County is established as per Section 176 of the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.






The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive






a) Membership of the County Executive Governance Structures

No.	Designation	Name	
1.	Office of the Governor	H.E Dr. Jonathan Bii Chelilim, E.G.H	
2.	Deputy Governor	H.E Evans Kapkea	
3.	County Secretary	Mr Phillip Meli	


County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

No.	Designation	Name	
4.	Agriculture, Agribusiness, Livestock and Fisheries	Dr. Kotut Sam Kipkemboi Kogo	
5.	Lands, Physical Planning, Housing and Urban development	Edward Kiprono Sawe	
6.	Finance and Economic Planning	Micah Kipkosgei Rogony	
7.	Health Services	Serem Eng. Joseph Kiplagat Lagat	
8.	Water, Sanitation, Energy, Environment, natural resources and climate Change	Anthony Cheruiyot Sitienei	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

No.	Designation	Name	
9.	Roads, Transport and Public Works	Dr. Abraham Kipkemei	
10.	Trade, Industrialization, Tourism, Cooperatives and Enterprise Development	Eng, Martha Cheruto Nyangwaria	
11.	Public Service Management, Administration and Devolved Units.	Janet Koech	
12.	Education, Technical Training, Gender, Social Protection and Culture	Eng. Lucy Ng'endo Njoroge Mr	
13.	Youth Affairs, Sports, ICT and Innovation	Robert Kemei	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

No.	Designation	Name	
14.	County Attorney	Sylvester Metto	

- b) Uasin Gishu County has established structured mechanisms to engage stakeholders, particularly in matters requiring public participation, as mandated by Articles 174 and 196 of the Constitution of Kenya 2010, the County Government Act of 2012, and the Uasin Gishu County Public Participation Act of 2015. These engagements ensure transparency, accountability, and inclusivity in governance and resource management, aligning with fiduciary oversight principles.
- c) Uasin Gishu County employs EACC investigations, county assembly oversight, public participation, and civil society collaboration to safeguard against unethical conduct and corruption. The partnerships with development partners enhance these efforts, but stalled projects, and high public awareness highlight ongoing challenges. Further strengthening independent audits, implementing the Whistleblower Protection Bill, and sustaining public engagement are critical to improving anti-corruption outcomes.
- d) Uasin Gishu County engages its County Assembly through active committee oversight (PAC, Budget, and sectorial committees), public participation, and legislative deliberation on executive-sponsored bills like the Finance Bill, 2024, and Supplementary Bill. Significant bills or amendments have been made, alongside motions and development plans. Engagement with the Senate, via CPAC and CPI&SFC, ensures national oversight of county finances, with 2025 activities focusing on stalled projects and fiduciary accountability. Continued reforms, like the public participation, strengthen these engagements, though corruption and capacity challenges remain.

e) Risk management

- o The County has arrangements for risk management and internal control, including internal audit units, County Assembly oversight, public participation, and EACC collaboration. These are supported by national policies and donor partnerships. Strengthening audit independence, enhancing technical capacity, adopting technology, and improving whistleblower protections are critical to ensuring robust risk management and internal control.
- o The County has formal processes for identifying and assessing risks, including internal audits, County Assembly oversight, public participation, EACC investigations, and procurement controls, aligned with national regulations. These processes are supported by stakeholder engagement and external oversight
- o Uasin Gishu has established formal processes to analyze risks as a foundation for management, aligning with the Constitution of Kenya 2010, the Public Finance Management Act of 2012, and the County Government Act of 2012. These processes
- o aim to identify, assess, and prioritize risks to inform effective mitigation strategies, particularly in financial management, procurement, and project implementation.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

- o Uasin Gishu County has established formal processes to assess changes in internal and external environments that could give rise to risks, as required by the Constitution of Kenya 2010, the Public Finance Management Act of 2012, and the County Government Act of 2012. These processes aim to proactively identify risks stemming from shifts in governance, financial management, socio-economic conditions, and external factors like climate change or donor policies, ensuring effective risk mitigation.

 - f) Uasin Gishu County's Audit Committee is appointed through a merit-based process, operates under a charter aligned with national regulations, and comprises qualified members to oversee financial reporting, risk management, and compliance. Its duties include evaluating internal controls, reviewing financial statements, and engaging with auditors

 - g) **Compliance**
Uasin Gishu County is governed by a combination of national legislation, county-specific laws, and regulations that ensure transparency, accountability, and effective management of public resources. The key laws and regulations include:
 - National Laws and Regulations:
 - O Constitution of Kenya, 2010:
 - Article 96, Article 174, Article 185, Article 196, and Article 201
 - O Public Finance Management Act, 2012:
 - Regulation 165(1), Regulation 167 Public Finance Management (County Governments) Regulations, 2015:.
 - O County Governments Act, 2012:
 - O Public Procurement and Asset Disposal Act, 2015:
 - O Ethics and Anti-Corruption Commission Act, 2011
 - O Treasury Circular No. 3/2009:
 - County-Specific Legislation
 - O Uasin Gishu Equitable Development Act 2019, Uasin Gishu County Administration Act, 2021 (Act No. 6 of 2021), Uasin Gishu County Public Participation Act, 2015 (Act No. 1a of 2017), Uasin Gishu County Appropriation Acts (e.g., 2020, 2023, Uasin Gishu County Trade and Markets Act, 2022, and Uasin Gishu County Bursary and Skill Development Support Fund Disbursement Act, 2014. Among others
2. Disclosure of Compliance with Laws and Regulations
Compliance Mechanisms, Internal Audit Systems, Audit Committee Oversight, Public Participation, EACC Investigations: and Office Auditor General.

4. Foreword by CECM Finance, Uasin Gishu County

I am pleased to present overview of our financial and developmental landscape as of June 2025. Amidst global economic uncertainties and local challenges such as climate variability and fiscal constraints, our county continues to prioritize resilient growth, equitable service delivery, and sustainable development. The FY 2024/2025 budget of KSh 15 billion reflects our commitment to transforming lives through strategic investments in health, infrastructure, agriculture, and education. While we celebrate achievements like improved healthcare access and road networks, we acknowledge persistent hurdles. Moving forward, we will leverage partnerships, enhance transparency, and strengthen risk management to ensure every shilling delivers maximum value for our residents.

a) Functions of the County Government as per the County Government Act

The County Governments Act, 2012, outlines the core functions of Uasin Gishu County to promote devolution and local service delivery. These include: county planning and development (e.g., integrated development plans); agriculture (crop and animal husbandry, soil conservation); health services (county health facilities, ambulance services, disease control); pre-primary education and vocational training (village polytechnics, child care facilities); transport (county roads, street lighting, traffic management); trade development (markets, licensing, fair trade practices); environmental management (pollution control, waste disposal); cultural activities and public entertainment; and implementation of specific national government policies on natural resources and conservation. Additionally, the county coordinates public participation in governance, decentralizes services to sub-counties and wards, and ensures equitable resource allocation. These functions have guided our operations since devolution in 2013, focusing on community-driven priorities.

b) Budget Performance against Actual Amounts for Current Year for the County Government Entity

For the FY 2024/2025 (ending June 2025), Uasin Gishu County's approved budget was approximately KSh 15.79 billion, financed by KSh 15.85 billion in equitable share from the national government, own-source revenue, and conditional grants. Total revenue realized was KSh 13.35 of the target, with total expenditures at KSh 10.32 billion (recurrent: 84%, development: 58%).

d) Comment on Each of the County Flagship Projects and How They Have Been Achieved

Uasin Gishu County's flagship projects, as outlined in the CIDP 2023-2027, focus on transformative infrastructure and services. Key ones include:

- Eldoret City Elevation: the same was realized within set timelines and board is being constituted.
- Road Development Network: Upgraded 1,500 km of roads since 2013, with 90% completion in phases like Sport club-Elgon view roads, has improved mobility, reducing transport costs by 20% and boosting livelihoods.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

- Healthcare Upgrades (e.g., Ziwa Level Four Hospital): Allocated KSh 2.42 billion in FY 2025/2026; 99% progress on facilities like Kesses Sub-County Hospital as an Integrated Centre of Excellence, increasing access by 25% and reducing referrals by 15%.
- Water Projects (e.g., Kipkabus, Moi's Bridge): Completed 70-90% (KSh 155 million total), achieved 65% household water access, mitigating drought impacts.
- County Aggregation and Industrial Parks (CAIPs): Funded with KSh 530 million; 60% progress in June 2025, diversifying agriculture (over 1.5 Million Coffee seedling) and thus creating jobs. However, projects like 64 Stadium remain stalled at 60%, due to funding gaps.

e) Value-for-Money Achievements

Uasin Gishu County has achieved value-for-money through efficient resource use, evidenced by a 68/100 budget transparency score in 2024 (up from 25/100 in 2023), publishing all key documents and ranking 4th in absorption rate. In FY 2024/2025, development expenditure yielded high returns: road upgrades reduced transport costs by 20%; healthcare investments increased facility utilization by 25%, lowering per-capita health costs; and subsidies for 100,000 fertilizer bags boosted maize yields by 15%, enhancing food security for 20% of households. Water projects achieved 65% access, providing long-term savings on imports. Audits confirm 35% development absorption focused on high-impact areas, though gaps in capital project details (locations, statuses) persist. Overall, these efforts demonstrate prudent fiscal management, with 60% recurrent and 40% development split optimizing service delivery.

f) Implementation Challenges of Strategic Objectives for the County and the County's Outlook

Implementation challenges for strategic objectives under CIDP 2023-2027 include: inadequate budgetary allocations; litigation on land matters stalling 20% of projects; climate change impacting agriculture (15% yield reduction); and population pressure (3.8% growth rate) straining resources. Outlook: For FY 2025/2026, budget allocation is KSh 10.18 billion, with priorities including KSh 2.42 billion for health (upgrading facilities like Kesses Hospital), KSh 2.595 billion for roads (1,500 km upgrades), KSh 1.5 billion for agriculture (CAIPs, fertilizer subsidies), and KSh 800 million for water and environment (boreholes, afforestation to 10% cover).

g) Key Risk Management Strategies Applied by the County Executive

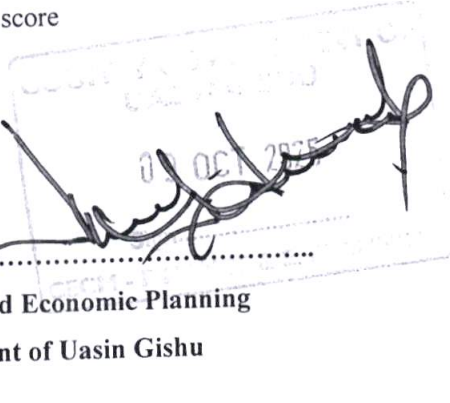
Key risk management strategies include: establishing internal audit units for regular financial reviews and compliance checks (per PFM Regulations 2015); participatory risk assessments in public forums (e.g., CFSP 2025, engaging stakeholders for 30% input in budgeting); EACC collaborations for corruption probes; climate risk mitigation via the Climate Change Action Plan 2023-2027 (ward-level assessments, increasing resilience by 20%); resource mobilization through own-source revenue (exceeding targets by 10%); and performance contracts for officials to ensure accountability. The county also adopts disaster management plans (e.g., flood strategies reducing impacts by 15%) and digital portals for transparent

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2025.

monitoring, aligned with national DRM Strategy 2025-2030. These have mitigated fiscal risks, achieving 68/100 transparency score

A handwritten signature in black ink is written over a faint, rectangular official stamp. The stamp contains the text "COUNTY GOVERNMENT OF UASIN GISHU" at the top and "01 OCT 2025" in the center. The signature is written in a cursive style and extends across the stamp and slightly below it.

.....
CECM Finance and Economic Planning

County Government of Uasin Gishu

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

5. Statement of Performance against Predetermined Objectives

The review highlights challenges encountered and lessons learnt during the implementation of sector/sub-sector achievements of the previous plan (FY 2024/25).

5.1 Financial Performance Review for FY 2024/25

5.1.1 Revenue Performance

Table 2: Revenue Performance Analysis

Revenue Source	Target Amount (KSh. Million)	Actual Amount realized (KSh.)	Variance (KSh)	Remarks
Equitable share	8,472,398,961	8,472,398,961	0	Target achieved
Own source	1,395,000,000	1,044,992,460	-350,007,540	The target was underachieved by 25%
Conditional grants	3,004,112,637	843,941,072.93	2,160,171,564.07	The anticipated funds were not received

5.1.2 Expenditure Analysis

During the reporting period, the County Executive incurred a total expenditure of KSh 10.53 billion, representing 74 percent of the approved budget of KSh 14.17 billion. Of this, development expenditure amounted to KSh 3.58 billion, against an allocation of KSh 6.16 billion, translating to a 58 percent absorption rate, which signals moderate progress in implementing development initiatives. Where else recurrent expenditure stood at KSh 6.95 billion, out of a budgeted amount of KSh 8.01 billion, achieving a robust 87 percent absorption rate, indicative of effective support for operational and administrative functions. This performance underscores the need to strengthen development execution while maintaining efficiency in recurrent spending as indicated in table 3.

Table 3: Expenditure Analysis

Sector/Programme	Allocated amount (KSh)	Actual Expenditure (KSh)	Absorption rate (%)	Remarks
Administration and Governance Sector				
General Administration, Planning and Support Services – Office of the GVN	131,124,355	112,209,983	86	Scheduled activities were implemented
Public Service Management	891,924,377	861,420,743	97	Programmes successfully completed

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sector/Programme	Allocated amount (KSh)	Actual Expenditure (KSh)	Absorption rate (%)	Remarks
Office of the County Attorney	90,934,491	80,456,320	88	Some planned programmes faced delays due to delayed disbursements
Administration and Devolution	184,166,002	158,046,705	86	
Partnership, Liason & Linkages	49,084,175	42,927,385	87	
Economic Planning	121,892,043	119,246,696	98	
Finance	763,914,144	772,252,453	101	
CPSB	73,950,456	71,053,626	96	
Infrastructure and ICT Sector				
Roads, Transport and Infrastructure	818,673,935	736,841,505	90	A number of programmes have been successfully completed
Water and Sanitation Services	933,982,808	674,737,106	84	There were delays in procurement and project implementation due to complex processes such as contractor selection and environmental assessments, these extended timelines contributed to partial absorption of development funds
Energy Services Environmental Conservation and Management	445,937,279	341,037,031	76	The department's reliance on external funding led to delays in project execution, affecting overall performance.
ICT Services & Digital Economy	30,032,040	20,405,000	72	Some programmes have been successfully completed, while others remain underway and are progressing as scheduled
Health Sector				
Clinical services	472,142,473	225,472,968	48	
Preventive and Promotive	110,492,204	50,055,813	45	
Education and Social Protection Sector				
Education, and Vocational Training	236,009,487	78,223,969	33	The department prioritized key projects due to scarce resources
Gender Social Protection Culture and Library Services	51,790,742	33,007,593	64	Due to limited resources the department implemented key projects
Youth And Sports	93,855,540	62,923,602	67	The department prioritized key projects due to scarce resources
Agriculture, Rural and Urban Development				
Agriculture and Agri-business	425,852,875	243,477,488	57	The low rate of absorption was attributed to slowed projects

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sector/Programme	Allocated amount (KSh)	Actual Expenditure (KSh)	Absorption rate (%)	Remarks
				implementation by the contractors
Livestock Development and Fisheries	158,263,835	87,801,812	55	The low absorption rate was occasioned by late awarding of contracts and decline by suppliers to supply goods and services
Lands and Physical Planning	179,113,159	92,005,239	51	Slow procurement process led to late starting of projects. Some project implementation was still ongoing
Housing and Urban Development	1,356,249,911	556,272,122	41	Late disbursement of funds affected the implementation of donor-funded projects
City of Eldoret	169,673,660	101,307,392	60	Slow process of implementing donor funded projects due to conditions given such as citizen Participation in the entire project cycle
General Economic and Commercial Affairs Sector				
Trade, Investment, Industrialization and Tourism	543,181,779	339,639,021	63	Some planned projects faced delays due to lengthy procurement processes leaving allocated funds unspent.
Cooperatives and Enterprise Development	163,443,568	156,358,078	96	Construction of stores at Megun, Ngeria and Tembelio are ongoing.

5.2 Sector Achievements in the FY2024/2025

This section provides milestones realized during the implementation of programmes and projects in the financial year 2024/2025

5.2.1 Sector Programmes Performance

5.2.1.1 Administration and Governance Sector

The sector comprises the Office of the Governor; Finance and Economic Planning; Public Service Management, Administration and Devolution Units; County Public Service Board; and County Assembly. Its core mandate includes entrenching good governance, providing quality services, and ensuring prudent management of public finance.

During the period under review, the sector realized outputs and outcomes as indicated in table 4

Table 4: Summary of Programmes Performance – Adm. and Governors Sector

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key outputs	Key Performance Indicators	Baseline	Target		Remarks
				Planned	Achieved	
Programme: General Administration, Planning and Support Services						
Objective: To enhance effectiveness and efficiency in service delivery						
Outcome: Enhanced effectiveness and efficiency in service delivery						
Administrative Support Services	Operations, activities and programmes in the office of the Governor facilitated	% levels of facilitation offered	100	100	90	Scheduled activities were implemented
CEC Affairs	CEC operations and activities facilitated	% levels of facilitation offered	100	100	100	All activities implemented
Programme: Devolution Services						
Objective: To transform the quality and enhance public service delivery						
Outcome: Effective public service delivery						
Devolution services	Ultra-modern library constructed	Functional Ultra-modern library	0	1	0	Site handed over to the contractor
	Ward offices constructed	Functional ward offices (cluster 3)	0	5	Project is at 35% complete	Construction of Kapkures, Kipsomba, Tapsagoi, Huruma and Moisbridge ward offices ongoing
		Functional ward offices (cluster 4)	0	6	Project is at 85% complete	Construction of Langas, Kipkenyo, Megun, Ngeria, Kapsoya and Cheptiret/Kipchamo ward offices ongoing
	Segero/Barsombe Ward offices fenced	% Completion	0	100	100	Fencing of Segero Barsombe Ward office with chain link, gate, sentry boxes, VIP latrines and 10,000L completed
	Security system	% Completion	0	100	100	Renovation of customer care

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key outputs	Key Performance Indicators	Baseline	Target		Remarks
				Planned	Achieved	
	installed/ customer care offices renovated					offices completed with security system installed
Programme: Public service management						
Objective: To transform the quality and enhance public service delivery						
Outcome: Effective public service delivery to employees						
Human Resource Management	HR Services Digitized	% HR Services Digitized	40	30	20	Target not achieved due to budgetary constraints
	Performance Contracting Cascaded	% Completion of Performance Contracting	100	100	100	Performance Contracts developed
	HR Policies and Guidelines Reviewed	No. of HR Policies and Guidelines Reviewed	1	1	1	Target Achieved
Human Resource Development	Staff Trained	No. of Staff Trained	331	724	769	Target surpassed due to increased budget
Public Awareness	Communication Strategy Developed	No. of Strategies Developed	0	2	3	Three Policy drafts awaiting cabinet approval
Medical Cover	Medical Insurance Scheme for Staff	No. of County Staff Medically Covered	3029	4201	4520	Target surpassed due to hiring of new staff
Programme: Legal Services						
Objective: To promote rule of law and good governance						
Outcome: Enhanced rule of law and good governance						
Legal Services	Legal aid and awareness forums conducted	No. of legal aid and awareness forums conducted	0	5	1	Targets not achieved due to limited resources
	Inter-agency collaboration forums conducted	No. of Inter-agency collaboration forums conducted	0	10	15	Targets achieved
	statutes reviewed	No. of statutes reviewed	0	10	10	Targets achieved

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key outputs	Key Performance Indicators	Baseline	Target		Remarks
				Planned	Achieved	
	Municipal archives established	% completion of Municipal archives	0	20	0	Not implemented due to limited resources
Programme: Partnerships, Liaisons and Linkages						
Objective: To Strengthen Partnerships, Liaisons and Linkages						
Outcome: Strengthened Collaborations with development partners						
Partnerships, Liaisons and Linkages	Partnerships, Liaisons and Linkages	No. of inter-governmental consultative forums operationalized	0	1	0	The department has made plans to operationalize inter-governmental consultative forums in the FY 2025/26
		No. of Inter-governmental sector working groups established	0	1	6	The department has arranged to undertake this in the financial year 2025/26.
		No. of frameworks and policies developed	0	0	1	
		No. of collaborations, networks and linkages executed	0	20	16	To be achieved fully in the FY 2025/2026

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

5.2.1.2 Infrastructure and ICT Sector

The sector comprises four subsectors, thus: Roads, Transport and Public works; Water, Sanitation and Irrigation; Energy, Environment, Natural Resources and Climate Change; and ICT, E-government and Innovation.

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

Table 5: Summary of Programmes Performance – Infrastructure and ICT Sector

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target 2024/2025		Remarks
				Planned	Achieved	
Programme: Road and Transport Infrastructure						
Objective: To improve road and transport infrastructure						
Outcome: Improved Road network and connectivity						
Roads Infrastructure Development	Roads Graded	No. of Km Graded	6748.97	1350	1138.70	Grading & gravelling /drainage programs were ongoing
	Roads Gravelled	No. of Km Gravelled	1530.86	300	294.11	
	Roads Opened	No. of Km of roads opened by dozing	434.45	50	37.30	Most roads were opened last year
	Culverts Installed	Length of culverts Installed	12,329.25	1000 meters	1152.90	Culvert installation was ongoing. 165 lines of culverts installed
	Bridges/ box culverts constructed	No. of Km Bridges/box culverts constructed	69	21	6	13No. have already been awarded, 1No. Pending land acquisition and 1No retendered.
	Survey of roads	No. of Km roads demarcated	250.6	100	78	Lack of funding for marker posts purchase
	Road Maintenance	No. of Km of roads Maintained	2165.12	300	296.58	All graveled roads and spot patching
	Asphalt construction plant established	% Completion of Asphalt construction plant	0	50	45	Procured, shipping of the plant in progress

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.**

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target 2024/2025		Remarks
				Planned	Achieved	
Transport Infrastructure Development	Boda Boda shades constructed	No. of Boda Boda Shades constructed	167	38	22	All the remaining 16 have been awarded and currently ongoing
Programme: Public Works Services						
Objective: To improve safety and condition of government buildings						
Outcome: Improved safety and condition of government buildings						
Fire and emergency services	New Fire stations constructed and equipped	No. of fire stations constructed and equipped	5	1	0	Renovation at the HQ Fire station ongoing at about 40%
Public works services	Maintenance of Governments Buildings	No of Government Buildings Maintained and Rehabilitated	462	30	1	Renovations are ongoing
Programme: Water and Sanitation Services						
Objective: To increase access to potable water and sanitation services						
Outcome: Increased access to potable water and sanitation services						
Water Services Development	community water projects developed	No. of community water projects developed	54	81	80	A total of 80 community water projects were successfully constructed and completed
	Boreholes drilled & equipped	No. of boreholes drilled and equipped	25	30	20	20 boreholes were successfully drilled
	Water supplies rehabilitated	No. of water supplies rehabilitated	7	7	7	Routine operation and maintenance continued during the year
	Dams / water pans rehabilitated	No. of dams / water pans desilted and rehabilitated	2	10	12	12 dams desilted
	Solar-powered	No. of solar powered water	52	80	67	A total of 67 water projects

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target 2024/2025		Remarks
				Planned	Achieved	
	water pumps installed	points installed				including boreholes, river abstractions and springs protection were fitted with solar pumping systems
	Sewer lines extended	Km of sewer lines extended	6	8	5	5 km sewer-line was done by ELDOWAS
Programme: Energy Services						
Objective: To enhance access to clean and affordable energy						
Outcome: Enhanced access to clean and affordable energy						
Energy Services	New street lights installed and maintained	No. of new street light lamps installed and maintained	900	1100	1069	The remaining units are scheduled for implementation in the next phase, subject to resource availability
	Demonstrations on use of green energy conducted	No. of demonstrations on use of green energy	6	6	2	demonstrations were conducted
	New high masts installed	No. of high masts installed	13	14	6	6 high masts were installed
Programme: Environmental Conservation and Management						
Objective: To enhance environmental conservation and management						
Outcome: Clean and sustainable environment						
Environmental Conservation Services	Wetlands protected, restored and conserved	Acreage of wetlands protected, restored and conserved	20	25	3	2 wetlands have been conserved 1 currently in progress
	Riparian areas protected, restored and conserved	Acreage of riparian areas protected, restored and conserved	5	10	4	Conservation done in 4 projects with riparian areas

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.**

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target 2024/2025		Remarks
				Planned	Achieved	
	Water catchment areas conserved	No. of water catchment areas conserved	0	5	4	Currently in progress
Afforestation, Re-Afforestation and Agroforestry	Afforestation, re-afforestation and agroforestry done	No. of tree seedlings planted	363,288	2,000,000	98,500	51,950 seedling distribution was ongoing
		No. of fruit trees distributed to the community	0	30,000	171,714	Target met dur to FLoCCA initiatives
Climate Change Services	Community and other stakeholders trained on climate change adaptation and mitigation	No. of community members and stakeholders trained on climate change adaptation and mitigation	600	600	2,500	Target met dur to FLoCCA initiatives
Nature Based Enterprise Services	Bee hives established	No. of bee hives established	0	600	950	Trainings were successfully conducted, culminating in the timely delivery of beehives to targeted beneficiaries
Programme: ICT Services & Digital Economy						
Objective: To improve access to ICT services and Digital Economy						
Outcome: Improved access to ICT services and Digital Economy						
ICT Services	ERP System installed	No. of ERP modules implemented/Integrated	1	1	1	Target Achieved
	Cloud computing storage	No. of systems hosted in cloud	10	3	8	Target Achieved
	Internet Connectivity	No. of offices connected to internet	25	25	25	Target Achieved

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.**

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target 2024/2025		Remarks
				Planned	Achieved	
Digital Economy Services	ICT capacity building	No. of citizens mentored on ICT solutions	72	100	294	Target Achieved
	ICT Innovation hubs and training Centers	No. of ICT innovation hubs developed	1	2	0	Under Procurement process

5.2.1.3 Health Sector

The sector is comprised of two departments: Clinical Services and Promotive and Preventive Health. Its core mandate is the provision of accessible and affordable healthcare of the highest attainable standards to all residents.

During the period under review, the sector realized outputs and outcomes as indicated in table 6

Table 6: Summary of Programmes Performance – Health Sector

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target		Remarks
				Planned	Achieved	
Programme: Preventive, Promotive and RMNCAH Services						
Objective: To increase access to quality preventive, promotive and RMNCAH health care Services						
Outcome: Reduced morbidity and mortality due to preventable causes						
Immunization services	Children under 1 year fully immunized	Proportion of under 1-year old children fully immunized	83.8	90	89.3	On target due to increase in immunization services.
Reproductive maternal, neonatal, child and adolescent health (RMNCAH)	RMNCAH Services improved	Maternal Mortality rate	127/100,000	116/100,000	95/100,000	On target due to increase in public awareness.
		Under 5 mortality rates	37	32	18	Target reached due to increase in public awareness.
		Infant mortality rate	31	26	17.6	Facility target met due to increase in

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target		Remarks
				Planned	Achieved	
						public awareness.
		Facility Neonatal mortality rate	17	11	10.5	Facility target reached due to increase in public awareness.
		HIV prevalence rate	5.1	4.2	3.2	On target, KHIS HIV Prevalence Reduced.
		No. of PLHIV on ARVs	32434	289	313	Target surpassed due to intensive HIV Interventions
		No. of new Adult HIV infections	2734	155	149	HTS scale up activities on going
		% Of child infections from HIV infected women	10.8	9	10.2	Target not achieved, PMTCT rate still high, Intensify e-MTCT intervention
		TB incidence per 100,000 population	11.9	8	8	Target achieved due to involvement of CHPs
		TB treatment success rate	85.9	89	89.6	Target reached due to reach and outreach intervention
		% Of 4th ANC coverage	51.8	56	58	Target surpassed due to increase in reach activities

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.**

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target		Remarks
				Planned	Achieved	
		Malaria prevalence rates	13	6	6	Target reached due to involvement of CHPs
		% Reduction of NCDs incidences	70	70	69	On target, good progress on reduction of NCDs
	Deliveries by skilled health personnel	% Of deliveries by skilled health personnel	88	85	87.8	Surpassed the target due to increase in reach activities
	WRA receiving FP commodities	% Of WRA receiving FP commodities	40	48	40.1	Target not achieved Scale up in reach activities,
Nutrition Services	Children of 0-59 months screened for stunting	No. of children of 0-59 months screened for stunting	14680	2800	22885	Uploading data on growth monitoring is on progress date line on 15 th Sept 2025
	Children of 0-59 months screened for underweight	No. of children of 0-59 months screened for underweight	14680	2800	22885	Uploading data on growth monitoring is on progress date line on 15 th Sept 2025
	Children of 0-59 months screened for wasting	No. of 0-59 months screened for wasting	14680	2800	22885	Uploading data on growth monitoring is on progress date line on 15 th Sept 2025

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target		Remarks
				Planned	Achieved	
	Children of 12-59 months dewormed	% of children of 12-59 months dewormed	72	84	90	Target surpassed due to school health programme and community health promoters' intervention
	School going children dewormed	No. of school going children dewormed	175463	25000	29745	Surpassed the target due to ongoing school health programme
	Children of 6-59 months supplemented with vitamin A	% of children of 6-59 months supplemented with vitamin A	78	85	89.7	Target surpassed due to Vitamin A Interventions in health facilities
Environmental Health and Sanitation Services	Schools sensitized on MHM	No. of schools sensitized on MHM		550	370	Target not met due to limited budget
Non-Communicable Disease Control	Persons screened for diabetes	No. of persons screened for diabetes	14160	1900	4387	Target surpassed due to outreaches and referrals conducted at community
	Persons screened for hypertension	No. of persons screened for hypertension	145870	25000	4387	All patients seeking healthcare service are Mandatory screened at outpatient
	Persons screened for mental health	No. of persons screened for mental health	41750	4800	2563	Target not reached. Scale up

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target		Remarks
				Planned	Achieved	
						mental health awareness
	Women screened for cancers	No. of women screened for cervical cancer	37880	6000	4668	Not met the target, need to create awareness and conduct outreaches
		No. of women screened for breast cancer	37880	6000	4668	Not met the target, need to create awareness and conduct outreaches
	Men screened for cancers	No. of men screened for prostate cancer	852	2000	1023	Not met the target, need to create awareness and conduct outreaches
	Persons screened for lung cancer	No. of persons screened for lung cancer	0	2500	1670	Not met the target, need to create awareness and conduct outreaches
	Clients screened for other NCD	No. of clients screened for other NCDs	1400	3000	2830	Not met the target, need to create awareness and conduct outreaches
	Disaster and emergency response unit established	% Completion of disaster and emergency response unit	0	5	4	Target not achieved but on progress
Integrated Disease Surveillance & Response	HIV/AIDS testing	No. of people tested for HIV	13590	17500	25170	Target surpassed due to outreaches conducted at community

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target		Remarks
				Planned	Achieved	
	Youths sensitized on HIV/AIDS	No. of youths sensitized on HIV/AIDS	-	20000	64589	Surpassed the target, Due to Outreach activities
	HIV positive individuals linked to ART treatment	No. of HIV positive individuals linked to ART treatment	30,142	146	34860	On Target due to support of more facilities by Ampath to offer care and treatment
	HF offering ART treatment	No. of HF offering ART treatment	29	47	49	Ampath to support more facilities to offer care and Treatment
Programme: Curative and Rehabilitative Services						
Objective: To improve access to curative and rehabilitative health services						
Outcome: Improved access to curative and rehabilitative health services						
Health Services	Population accessing healthcare services	Proportion of population accessing specialized healthcare (cancer, diabetes and renal diseases)	12	20	12	There is need to increase operationalization of specialized clinics at sub county level
Specialized Health Care Services	HF with modern laboratories providing diagnostic services	No. of HF providing basic laboratory services per level	60	70	79	Target achieved attributable to adequate budgetary allocation
	HF providing modern radiology services	No. of HF offering radiology services per level	2	4	3	Operationalization of radiology clinics ongoing
	Rehabilitation centres established	No. of rehabilitation centres established	0	1	1	Target achieved attributable to adequate

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.**

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target		Remarks
				Planned	Achieved	
						budgetary allocation
	Isolation centre for highly infectious diseases established	Operational isolation centre	1	1	1	Target achieved, Kamale isolation centre operationalized
	Orthopaedic rehabilitation centre constructed	No. of orthopaedic rehabilitation centre constructed	1	1	1	Target achieved attributable to adequate budgetary allocation
	Palliative care unit	% Completion of palliative care unit	0	20	0	Target not achieved, not yet started
Health Services	Health facilities constructed and equipped per level	No. of dispensaries constructed/re novated/ equipped	116	120	143	Target achieved attributable to adequate budgetary allocation
		No. of health centres constructed/re novated/ equipped	16	20	18	Target not reached but in progress
		No. of sub county hospitals constructed/eq uipped	5	6	5	Target not reached but in progress
	UG County Diagnostic Centre and external hospital constructed and equipped	% Construction of UG County Diagnostic centre hospital	0	25	05	Target not achieved, ongoing, at foundation bases. Slowed works due to change of design and

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target		Remarks
				Planned	Achieved	
						adverse weather
	Public health reference laboratory	% Completion of PHRL	0	50	100	Completed due to adequate budgetary allocation
	Sub County biomedical workshops	No. of sub county biomedical workshops	0	0	0	Not funded due to budgetary allocation
	Youth friendly centres established	No. of youth friendly centres established	-	2	0	Not achieved, County to allocate funds
	Oxygen plants installed	No. of oxygen plants installed	-	1	0	Not achieved, County to allocate funds
	Incinerators constructed	No. of incinerators constructed	0	5	0	Not funded due to budgetary allocation
	Cold chain storage for drugs and vaccines	No. of cold chains for drugs and vaccines established	0	0	0	Not yet due to limited budget
	Optical unit established	No. of optical units established	1	0	1	Target achieved attributable to adequate budgetary allocation
	Revolving pharmacies established	No. of revolving pharmacies established	0	7	6	Not on target but ongoing
	Health Product and Technologies Unit (HPTU) equipped	Completion rate	0	1	1	Target achieved attributable to adequate budgetary allocation

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/ 2024	Target		Remarks
				Planned	Achieved	
Health Policy Planning & Financing	Policy and legal frameworks for health strengthened	No. of policies and laws formulated	0	0	1	Achieved due to adequate budgetary allocation
Health Products & Technologies	HFs offering telemedicine services	Proportion of health services provided through telemedicine	0	40	3	Not achieved due to limited budget
	Health facilities digitized	% Of health facilities digitized	10	100	3	Below target due to limited budget
	Health products and technologies available in public health facilities	% Order fill rate for Health Products and Technologies	48	100	44	Below target Low KEMSA fill rate
Research & Innovations on Health	Health Research & Development conducted	No. of medical research conducted	0	1	0	Not yet due to limited budget
Human Resource for Health	Doctors recruited	No. of doctors recruited	0	0	4	Target not met but ongoing
	Health personnel recruited	No. of health personnel recruited	0	40	160	Target not met but ongoing
	Specialized health workers trained	No. of specialized health workers trained	0	10	0	Target not met but on progress
		No. of CHPs recruited and trained	0	2030	2030	On target good progress
Emergency Response	Emergency response call centre completed	Completion rate of call centre	10	100	70	Target not met but on progress

5.2.1.4 Education and Social Protection

The sector comprises three departments, thus; Education and Vocational Training; Gender and Social Protection; Culture and Library Services and Youth Affairs and Sports.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

During the year under review the sector realized outputs and outcomes as indicated in the table 7

Table 7: Summary of Programme Performance – Education & Social Protection Sector

Sub Program me	Key Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/2024	Target 2024/ 2025		Remarks
				Planned	Achieved	
Programme: ECD Education						
Objective: To improve access and quality of ECDE						
Outcome: Improved access and quality of ECDE						
ECDE Services	Modern ECDE facilities constructed & equipped	No. of new classrooms constructed	0	90	29	The target was not achieved as a result of change of procurement procedures from labour base to full contract
		No. of Ablution Constructed	0	17	7	The target was not achieved as a result of change of procurement procedures from labour base to full contract
		No. Administration Blocks constructed	0	6	2	The target was not achieved as a result of change of procurement procedures from labour base to full contract
		No. of classrooms completed	0	36	35	The target was not achieved as a result of change of procurement procedures from labour base to full contract
		No. of classroom Renovated	0	4	4	The project is complete in Ngeria (2), Kapsoya (1) and Kipkenyo (1)
Quality Assurance and Standards	Improved Standards of ECDE Education	No. of ECDE Centers assessed	674	692	692	Targets were achieved due to timely facilitation

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.**

Sub Program me	Key Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/2024	Target 2024/ 2025		Remarks
				Planned	Achieved	
Newly Established ECDE Centers	inspection of Newly Established ECDE Centers	No. of ECDE centers Inspected	100	60	60	Targets were achieved due to proper planning
Monitoring and Evaluation	Monitoring and Evaluation of ECDE funded projects	No. of ECDE centers monitored	0	60	40	The process is ongoing
School Feeding Programme	ECDE School Milk	No. ECDE learners benefited	33000	36,000	38,000	The achievement is attributed to availability of resources
Programme: Vocational Training and Skills Development						
Objective: To increase access to quality vocational training and skills development						
Outcome: Increased access to quality vocational training and skills development						
Vocational training services	Administrati on Block/Office	No. of administration blocks constructed	2	1	1	Project Completed
	Tools and Equipment	No. of VTCs equipped	12	12	13	Target met
Programme: Culture and Heritage						
Objective: To preserve cultural heritage						
Outcome: Preserved Cultural heritage						
Cultural and Heritage Services	County and National Level Kenya music and cultural festivals competition	No. of festivals held	15	2	2	National music was conducted in Taita Taveta and Home craft
	SISIBO cultural festivals on cohesion and integration	No. of cohesion festival conducted	2	1	1	Sisibo festivals held at Zion mall
	Enhanced Cultural and Heritage activities	No. of elders' meetings held	4	5	4	Target was not achieved due to budget constrains

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Program me	Key Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/2024	Target 2024/ 2025		Remarks
				Planned	Achieved	
	Capacity building workshops for artists	Workshops conducted and talent Artist identified	2	1	0	No budgetary allocation
Programme: Social Development Services						
Objective: To increase access to social protection and safety nets						
Outcome: Increased access to social protection and safety nets						
Social Protection and Safety Nets	Sensitization of PWDs on access to affirmative funds	Number of PWDs sensitized	383	500	530	Targets were achieved
	Reunification and placement of vulnerable and street children	No. of vulnerable children re-integrated to the society	537	200	156	Targets not achieved due to budget constrains
	Capacity building for HIV supports groups	No. of support groups capacity built and trained	82	20	0	Targets not achieved due to budget constrains
	Procurement of PWD assistive devices	No of assistive devices procured	0	2	2	Assistive devices delivered procured for Ziwa and Sergoit
	Child protection and PWD groups registration policy	Number of Policies in place	0	1	1	Draft policy available
	Capacity building on gender Mainstreaming	No. of training session held, sensitization and publicity	0	75	30	Targets not achieved due to budget constrains
	Capacity building of women and men for economic development	No. of men and women trained	0	1,000	1,500	Target was achieved

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.**

Sub Program me	Key Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/2024	Target 2024/ 2025		Remarks
				Planned	Achieved	
Special Needs Education	Special Needs Assessment and Training Centre - Chebolol	% Completion of Chebolol special needs assessment and training centre	15	25	0	Discussion on extension of contract ongoing
Gender Main streaming	Mainstreami ng of Persons with Disabilities	Assistive devices provided, Identity cards issued and increased awareness on Persons with Disabilities rights and opportunities	383	500	150	Targets were not achieved due to insufficient funding
Programme: Youth Empowerment and Development						
Objective: To increase access to youth empowerment and development opportunities						
Outcome: Youth empowerment and development						
Youth Empower ment	Youth Empowerme nt Centers (YEC) established	No. of YECs (talents and innovation hubs) established and operationalized	1	2	1	Construction work at Racecourse Multipurpose Hall is ongoing
Youth Developm ent	Integrated skills database and market information system established	Integrated skills database system	0	0	0	Consolidation of data ongoing
		Market information system established (labour)	0	0	0	Consolidation of data ongoing
	Youth placed on apprenticeship/mentorship /internship programme	No. of Youth placed on apprenticeship / mentor ship / internship programme	11,640	600	0	Delayed disbursement of funds
	Youth supported with	Amount disbursed (KSh.)	0	100,000, 000	0	No budgetary allocation

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Program me	Key Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/2024	Target 2024/ 2025		Remarks
				Planned	Achieved	
	affordable credit	No. of youth supported with affordable credit	0	2,000	0	No budgetary allocation
	County Youth Service (CYS) established	No. of youth engaged in county youth service	0	600	0	Awaiting cabinet approval
	Acquisition of tools and equipment	No. of Youth Groups benefitting	340	200	250	Tools and equipment supplied and delivered to beneficiaries
Programme: Sports Development						
Objective: To promote sports development in the county						
Outcome: Enhanced sporting activities in the county						
Sports Facilities	Sports facilities constructed / upgraded	% Completion of Chagaiya High Altitude Training Camp	67	100	70	The Contractor on site. Work is ongoing
		% Completion of a swimming pool	0	100	0	No budgetary allocation
	Youth sports talent centres established	No. of youth sports talent centres established	0	6	0	No budgetary allocation
Sports Activities	County sports and talent fund established	Operational County Sports and Talent Fund	0	0	0	No budgetary allocation
	Sports activities supported	No. of teams supported	0	15	16	Target met
		No. of competitions hosted	104	10	60	Target was surpassed because of partnerships with sports federations and associations
		No. of Para sports events held	3	10	3	Additional allocation of funds required to host more competitions
		No. of Sports tourism	8	3	5	Target was surpassed because

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/2024	Target 2024/ 2025		Remarks
				Planned	Achieved	
		activities promoted				of partnerships with sports federations and associations
		No. of Sports awards programmes established	92	1	4	Target was surpassed because of partnerships with sports federations and associations
Capacity Building	Sports officials trained	No. of Sports officials trained	435	10	30	Target was surpassed because of partnerships with sports federations and associations

5.2.1.5: Agriculture, Rural and Urban Development Sector

The sector comprises Agriculture and Agribusiness, Livestock Development and Fisheries, Lands and Physical Planning, Housing and Urban Development, and the Municipality of Eldoret Sub-Sectors. The sector is central to attaining food security and nutrition, proper land administration and control, and delivery of affordable and decent housing.

During the period under review, the sector realized outputs and outcomes as indicated in table 8

Table 8: Summary of Programmes Performance – ARUD Sector

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
Program: Crop Production						
Objective: To increase crop productivity						
Outcome: Increased crop yield						
Value addition and Agribusiness	Agro-processing centres	No. of agro-processing centres established	0	2	2	Construction of coffee processing plant & milk packaging plant ongoing
		No. of Agriculture Transformation Centers established	0	1	1	ATC established at Ainabkoi/ Olare with equipping ongoing

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
	Warehouse receipt system promoted	No. of farmers sensitized on warehouse receipt system	100	200	200	Target realised and farmers now bringing maize to warehouse stores
Post-harvest management Services	Post-harvest facilities constructed and equipped	No. of cereal stores constructed	1	2	2	Sugutek and tuiyotich cereal stores completed
		No. of cold storage facilities constructed	0	1	1	Ainabkoi cold store completed awaiting equipping
Crop Pests and Disease control services	Crop pests and diseases controlled	Acreage sprayed with pesticides	8,400	10,000	10,000	Farmers issued with pesticides through SCAOs
	Crop pests and disease surveillance conducted	No. of crop pests and disease surveillance conducted	10	16	16	WAO conducted pests and disease surveillance throughout the cropping season
Soil management	Soil testing lab established	Operational soil testing lab	0	1	1	Equipping ongoing at AMS
	Farmers trained on soil management	No. of farmers trained on soil management	8,200	10,000	10,000	Target achieved
Agricultural Extension Services	Model farms established	No. of model farms established	18	10	10	Project implemented through NAVCDP
	Extension linkages promoted	No. of extension linkages promoted	3	3	3	Target achieved
	Trade shows and exhibitions conducted	No. of trade shows and exhibitions conducted	4	4	4	Target achieved
	Exchange tours conducted	No. of exchange tours conducted	4	4	4	Target achieved
	Field days conducted	No. of field days conducted	6	6	6	Target achieved
	Farmers reached	No. of farmers reached through	10,000	10,000	10,000	Target achieved

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
	through extension services	extension services				
	County famers' day held	No. of county famers' day held	1	1	2	Target realized
	Youth Agri talk held	No. of youth Agri talks held	1	1	2	Target achieved
Climate smart agriculture	Land under irrigation	Acreage of land under irrigation	60	80	80	Target achieved
	Irrigation equipment acquired	No. of assorted irrigation equipment purchased	30	10	0	Target not met due to budgetary constraints
	Irrigation demo plots established	No. of irrigation demo plots established	6	6	0	
	Farmers supplied with farm input subsidies	No. of farmers supplied with subsidized seeds	20,000	30,000	30,000	Target achieved
Crop specialization and Diversification	High value crops promoted	No. of high value crops promoted	3	3	1	1 million coffee seedlings procured and distributed to farmers across the county
		No. of nurseries registered and certified	4	6	6	Target achieved
Programme: Livestock Development						
Objective: To increase livestock production						
Outcome: Increased livestock production						
Livestock development services	Subsidized AI services provided	No. of animals artificially inseminated	20,000	27,000	12,520	Target was not met due to late delivery of semen
		No. of Embryo Transfers	1	1	0	No budgetary allocation
		No. of Breeding centers established	0	6	0	No budgetary allocation

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
	Livestock census conducted	No. of Livestock census conducted	0	1	0	No budgetary allocation
	Livestock subsidized feeds provided	No. of livestock farmers provided with subsidized feeds	20,000	30,000	578	Target not realized attributable to budgetary constraints. Partially supported by ward fund
	Feedlots established at sub counties	No. of feedlots established at sub counties	0	2	0	No budgetary allocation
Livestock diversification	Apiculture Promotion	No. of hives issued	600	600	920	30 beehives units successfully allocated to identified farmer groups supported by ward fund and 890 units funded by FLoCCA
	<i>Inua mama na kuku</i>	No. of women groups benefiting	450	450	443	The targeted number of beneficiaries was almost reached, reflecting effective implementation and outreach
	Incubations	No. of incubators distributed	30	30	29	Target met with 22 units funded by ward fund and 7 supported by FLoCCA
	Dorper Ram rotation/ exchange programme operationalized	No. of dorpers distributed	649	914	914	Target achieved with the intervention supporting genetic improvement and livestock productivity

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
	Dairy Goats distributed	No. of dairy goats distributed	0	300	0	No budgetary allocation
Climate smart agriculture	Climate smart technologies and innovations promoted	No. of modern technologies promoted	6	8	8	Various fodders and pastures promoted through the support of NAVCDP
		Acreage of climate smart fodder established	3000	500	578	Project was funded by FLoCCA
		No. of livestock model farms promoted	2	3	3	Target achieved
		No. of improved breeding stock promoted	3,156	1,956	36,838	Breeding stock among them improved kienyeji chicken, improved dorper and pigs were issued to farmers
	Livestock innovation centres established	No. of livestock innovation centers established	0	2	0	No budgetary allocation
Livestock extension services	Farmers trained using various extension methodologies	No. of male farmers trained	45,996	57,000	58,600	Training done in partnership with NAVCDP and FLoCCA
		No. of female farmers trained	14,064	22,000	24,230	Training done in partnership with NAVCDP and FLoCCA
	Common Interest Groups trainings conducted	No. of CIG trainings conducted	660	660	820	Training done in partnership with NAVCDP and FLoCCA
Value addition and marketing services	Milk processing and packaging plant established	Milk processing and packaging plant	0	1	0	Contract awarded with construction works yet to start

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
	Modern animal slaughter facilities constructed and rehabilitated	No. of modern animal slaughter facilities constructed and rehabilitated	0	1	1	The Eldoret main slaughterhouse was renovated and in recommended standards
Livestock disease control	Livestock disease surveillance conducted	No. of disease surveillance conducted	3,900	4,400	4,400	Surveillance (active and passive) was conducted across the county
	Notifiable diseases controlled	No. of Notifiable diseases controlled	450,000	440,000	440,000	Vaccination was done on FMD, BQ and Rabies
	Veterinary ambulatory service provided	No. of ambulatory facilities provided	0	2	0	No budgetary allocation
	Pest and parasite-borne diseases controlled	No. of cattle dips constructed and rehabilitated	125	125	40	Continuous as other dips were rolled over to the current financial year
		No. of dips facilitated with acaricides	125	125	125	Target realized
		No. of animals vaccinated against foot and mouth disease	18,000	10,000	48,000	The vaccination campaign was ongoing targeting high-risk areas and livestock populations
		No. of Blanthax vaccine doses supplied	100000	85,000	85,000	Vaccine doses delivered, with no discrepancies reported
		Animals vaccinated against rabies, Rabisin	No. of animals vaccinated against rabies	2,050	6,500	8,300

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
						awareness programs
Programme: Fish Production						
Objective: To increase fish production						
Outcome: Increased fish production						
Fisheries Production Services	Breeding units for fingerlings established	No. of fish ponds and dams restocked with fingerlings	0	280	4	Project was funded by FLoCCA with Sosiani FCS, Ngenyilel FCS, Chepsaita & Sikika benefiting
		No. of new pond systems established	0	6	4	
		No. of climate smart technologies established	0	6	4	Acqua phonic pond system established at Sosiani FCS and line pond system at Ngenyilel FCS, Chepsaita & Sikika
	Demonstration fish ponds established and equipped	No. of Demonstration fish ponds established and equipped	1	6	4	Project was funded by FLoCCA with Sosiani FCS, Ngenyilel FCS, Chepsaita & Sikika benefiting
	Fish feeds supplied	Quantity of fish feeds supplied (Kgs.)	18,000	14,000	8,000	Fish feeds were distributed among the 4 fish ponds (Sosiani FCS, Ngenyilel FCS, Chepsaita & Sikika)
Community sensitizations / trainings	Eat-more-fish-campaign conducted	No. of eat more fish campaigns conducted	6	12	12	Target met due to increased demand for nutrition and dietetics
Fish farming technologies	Alternative protein sources technologies promoted	No. of alternative protein sources technologies promoted	0	5	0	No budgetary allocation

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
Fisheries extension Services	Farmers trained on fisheries management practices Farmers visited	No. farmers trained on fisheries management practices	150	244	610	Targets were largely surpassed as more people/ farmers embraced fish farming technologies
		No. of farmers visited	2000	3,168	4,300	
Programme: Land Management and Administration						
Objective: To strengthen land administration and management						
Outcome: Improved land management and administration						
Land Management and Administration Services	Valuation roll developed	No. of valuation rolls developed	5	1	0	Under procurement stage
	Land banking	Acreage (Ha) of land purchased	210	30	0	Land banking at various stages; some under procurement while others are at negotiations and contract stage
	Valuation of county property	No. of properties valued	200	200	0	The project is ongoing
	County land registration processes digitized	% digitization of lands office	100	100	59	The project is ongoing 59 utilities to be surveyed
	Integration with the National Land Registry (Ardhi Sasa)	% of integration	100	20	0	Target not achieved due to lack of funds
	GIS lab established	No. of GIS labs established	1	1	1	A GIS lab was established through a partnership with FAO but is yet to be fully operationalized due to inadequate staff

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
	County land policies and legislations developed	No. of land management policies	1	1	1	Subdivision policy is to be submitted to County Executive for its recommendation
		No. of development control policies	1	1	0	Target not achieved due to lack of funds
		No. of land use policies developed	1	0	0	Target not achieved due to lack of funds
		No. of county buildings inspection enacted	100	100	0	Inadequate reporting making tracking difficult. Need funds to incorporate GIS within the development control and surveillance processes
	Land parcels geo-referenced	% of all land parcels georeferenced	50	10	0	Target not achieved due to lack of funds
Programme: Physical Planning Services						
Objective: To provide a framework for development control						
Outcome: Coordinated physical developments						
Physical Planning Services	County spatial/physical plans developed	No. of spatial plans developed	1	1	1	Inception report for the Uasin Gishu County Physical and Land Use Development Plan has been submitted
		No. of urban and peri-urban master plans developed	3	12	0	Inadequate funds allocated to the Physical Planning section
		No. of LPDPs developed	36	12	2	Inadequate funds allocated to the Physical Planning section

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
		No. of plans developed and approved	36	12	0	Inadequate funds allocated to the Physical Planning section. Plans approved are 17 and were prepared between 2015 and 2022
Programme: Housing Development Services						
Objective: To provide decent and affordable housing						
Outcome: Increased access to decent and affordable housing						
Housing Development Services	Deputy Governor's residence constructed	% Completion of Deputy Governor's residence	0	100	70	Construction was ongoing
Programme: Urban Development & Management Services						
Objective: To provide a framework for coordinated Urban development and management						
Outcome: Improved governance in municipalities and towns						
Urban Development & Management Services	Local and Physical Lands Use plan developed	No. of drafted Local Physical and Land use plan developed	1	1	0	Target not achieved due to delay in procurement process
	Road Section Constructed	% Completion of road section	0	100	100	complete
City of Eldoret						
Programme: Sports Development						
Objective: To promote sports development in the county						
Outcome: Enhanced sporting activities in the county						
Sports Facilities	Sixty-Four (64) Stadium	% Completion of 64 stadium	73	85	74	Target not achieved but plans have been set to ensure the project is completed on time
Programme: Road and Transport Infrastructure						
Objective: To improve road and transport infrastructure						
Outcome: Improved Road network and connectivity						
Roads Infrastructure Development	road marking and painting works for	% Completion	0	100	100	Work successfully completed

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
	road Kerbs and Bollards					
	maintenance of KISIP roads in Kimumu area, Munyaka estate & Hill school	% Completion	0	100	100	Work successfully completed
Roads Infrastructure Development	spot patching of Kimumu, Munyaka, hill school, KISIP roads Chinese CBD Sogomo NMT	% Completion	0	100	100	Work successfully completed
	drainage maintenance of Kamukunji	% Completion	0	75	0	Target not achieved but plans have been set to ensure the project is completed on time
	drainage maintenance of Pioneer, Panvilla and Langas	% Completion	0	75	100	Work successfully completed
	drainage maintenance of Arap Kitongo road storm water KPLC to west market	% Completion	0	100	100	Work successfully completed
	drainage maintenance of drainage of Kapsaos	% Completion	0	100	100	Work successfully completed
	patching of central bank to Arap Kitongo	% Completion	0	75	0	Target not achieved but plans have been set to ensure the project is

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline 2023/24	Targets 2024/2025		Remarks
				Planned	Achieved	
						completed on time.
	patching of Moi street - Somali road	% Completion	0	100	100	Work successfully completed
	patching of Kimalel street, Sosiani and Kidiwa road	% Completion	0	75	90	Works ongoing and still within the contract period
	drainage maintenance of Huruma Estate KISIP roads	% Completion	0	75	95	Works ongoing and still within the contract period
	repair works and painting of perimeter wall and installation of road kerbs	% Completion	0	100	100	Work successfully completed
Transport Infrastructure Development	NMT Maintenance of Chinese Eldoret town Chepkoilel	% Completion	0	100	100	Work successfully completed
	Supply and delivery of lanterns	% Completion	0	100	100	Work successfully completed
Programme: Environmental Management and Conservation						
Objective: To enhance environmental conservation and management						
Outcome: Clean and sustainable environment						
Waste Management services	Fabrication of skip containers	% Completion	0	100	100	Work successfully completed
	road works at Kipkenyo dumpsite	% Completion	0	100	100	Work successfully completed
	Supply and delivery of branded items	% Completion	0	100	100	Work successfully completed

5.2.1.6 General Economic and Commercial Affairs Sector

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

The Sub – sectors under GECA are Trade, Industry, Investment and Tourism; and Cooperatives and Enterprise Development. The sector is a significant player on development of trade and industrialization, promotion of tourism, and strengthening cooperative movement and regional integration.

During the period under review, the sector realized outputs and outcomes as indicated in table 9

Table 9: Sector Programme Performance - GECA

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/2024	Targets 2024/2025		Remarks
				Planned	Achieved	
Programme: Trade Development and Industrialization						
Objective: To promote trade and industrialization						
Outcome: Increased contribution of trade and industrialization to the growth of the County economy						
Market Development	Market's facilities constructed/ rehabilitated	Construction of 64 ultra-modern market	0	1	1	Construction ongoing at 35% completion rate.
		No. of retail markets constructed/ rehabilitated	10	12	13	Target achieved. Markets constructed across the county
		No. of wholesale markets constructed/ rehabilitated	1	1	1	Construction of sheds and rehabilitation of Kimumu/ Bahati wholesale market done.
		No of apparel markets developed/ rehabilitated	0	1	0	Target not achieved due to inadequate funds
		No. of Curio markets constructed	0	2	0	Target not achieved due to inadequate funds
	Industrial/ SME parks developed	No. of SME Parks established	0	2	0	Target not achieved due to inadequate funds
		Functional industrial parks established	0	1	1	Construction of County Aggregation and industrial park in Moiben Ongoing at 57%.
	Industrial Development Centres	No. of IDCs established	0	3	0	Target not achieved due to inadequate funds

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/2024	Targets 2024/2025		Remarks
				Planned	Achieved	
	(IDCs) established					
	SME Business Incubation centers established	No. of functional incubation centres established	0	6	0	Target not achieved due to inadequate funds
	SEZs developed	No. of SEZs operationalized	0	1	1	The construction of the Export processing zone in conjunction with Export Processing Zone Authority ongoing at 68%
	Livestock sale yards constructed/rehabilitated	No. of livestock sale yards constructed/developed	0	2	0	Target not achieved due to inadequate funds
	Modern Garage constructed	No. of garages constructed	0	0	0	Target not achieved due to inadequate funds
	Jua Kali shades constructed	No. of Jua Kali shades constructed	0	1	0	Target not achieved due to inadequate funds
Business Financing and Development Services	MSMEs financing (Inua Biashara Fund)	Amount of loans disbursed (KSh.)	35,000,000	45,000,000	38,000,000	Target not achieved due to inadequate funds
	MSMEs/entrepreneurs trained	No. of SMEs trained	800	900	960	Target surpassed
		No. of documentations published	0	2	0	Target not achieved due to inadequate funds
	e-commerce promoted	No. of market software installed	0	1	0	Target not achieved due to inadequate funds

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/2024	Targets 2024/2025		Remarks
				Planned	Achieved	
Value Addition and Agro-Processing	Value Addition and Agro-Processing initiative promoted	No. of export linkages established	0	20	35	MSMEs in value addition trained on export opportunities and linkages with export markets in partnership with DHL and KAM.
Industrial Development and investments	Investment unit established	A one-stop county investments unit established	0	1	1	County investment unit/directorate in place
Programme: Tourism Development and Promotion						
Objective: To promote and diversify tourism in the county						
Outcome: Increased number of tourist arrivals in the county						
Tourism Promotion and Marketing	Sosiani River Nature Park developed	% Completion of Sosiani River Nature Park	0	60	65	The project is nearly complete
	Diverse tourism products developed	No. of tourism products developed	0	1	0	Development of the County Museum on Course. Feasibility study, ESIA done. Construction to commence in the FY 25/26
	International Exhibition and Convention centre Established	No. of International Exhibition and Convention centres Established	0	1	0	Funding required for the same/inadequate funds.
Programme: Cooperative Development Services						
Objective: To enhance cooperative movement						
Outcome: Robust cooperative movement						

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/2024	Targets 2024/2025		Remarks
				Planned	Achieved	
Cooperative Governance	Cooperative capacity built	No. of Co-operative societies trained	88	30	17	Target not achieved due to budgetary constraints
		No. of Member Education Programs Held (MEPs)	93	150	123	Target not attained due to budgetary constraints.
		No. of management trainings conducted	40	150	185	Target surpassed
		No of mobilization forums organized	50	40	137	Target attained with the help of NAVCDP
		No. of Annual General meetings done, invitation letters	175	150	159	Target attained due to enhanced stake holder engagement
		No. of special general meetings done, invitation letters.	74	150	78	Budgets read and approved by members special resolutions passed
		No. of Pre-cooperatives trainings conducted	80	43	50	Members of the public enlightened
		No. of Benchmarking tours	9	6	32	Target surpassed
		No. of international cooperative day sessions participated	1	1	1	Attained best performing societies were awarded
		Conflict resolved	% of Restored harmony achieved	85	100	85
Cooperative Develop	Cooperative	No. of cooperative societies revived	6	6	22	Target attained

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Sub Programme	Key Outputs	Key Performance Indicators (KPI)	Baseline 2023/2024	Targets 2024/2025		Remarks
				Planned	Achieved	
ment Services	societies revamped	No. of Routine spot checks done	0	62	147	Report read to members
		No. of feasibility reports conducted	1	1	0	Not attained due to low budgetary allocation
		No. of cooperative societies audited	154	300	200	Target not attained due to logistical challenges.
	Cooperative societies registered	No. of cooperative societies registered	38	30	31	Target attained
Cooperative Credit	Revolving fund upscaled	Amount of funds disbursed (KSh.)	76,300,000	50,000,000	23,300,000	Target not attained due to low budgetary allocation.
		Amount of loan repaid (KSh.)	28,900,000	48,000,000	48,000,000	Target Achieved due to enhanced enforcement
		Amount of Audit and supervision fees collected.	3,741,300	3,500,000	3,800,000	Target surpassed due to enhanced enforcement

5.3 Status of Projects for FY 2024/2025

Table 10: Status of Capital Projects

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Administration and Governance Sector								

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Construction of Sub County offices (Soy and Kesses)	Construction and completion	222,000,00	2	Ongoing	-	-	0	Inadequate funding
Completion of ward offices (Cluster 3 and 4)	Completion of ward offices cluster 3 Kapkures, Kipsomba, Tapsagoi, Huruma and Moisbridge	231,000,000	11	Ongoing	140,573,109.70	20,651,420	35	Contractor on site Kipsomba-Roofing stage; Moisbridge-Roofing stage; Huruma-Roofing stage; Kapkures-Not started, rerouting of power; Tapsagoi-Not started, Land issue.
	Completion of ward offices cluster 4 Langas, Kipkenyo, Megun, Ngeria, Kapsoya Cheptiret/Kipchamo				164,905,152	84,238,370	85	Contractor at site
Infrastructure and ICT Sector								
Construction of Olare-Chepng'oro Box Culvert in Ainabkoi/Olare Ward	Construction of box culvert	200,000,000	100	Ongoing	5,464,582.32	0.00	0	Awaiting commencement

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Routine maintenance and spot improvement of Chepkong'ony Bridge Road	Construction of a bridge		100	Ongoing	3,992,815.49	0.00	0	Handed over
Construction of Kapnyangi Kapchemeli I Bridge in Sergoit Ward	Construction of a bridge		100	Ongoing	-	0.00	0	Design stage/ Land acquisition process ongoing
Construction of Ziwa Machine - Cheplelaibi Bridge in Ziwa Ward	Construction of a bridge		100	Ongoing	25,927,657.70	0.00	50	Ongoing. 1st certificate raised
Construction of Kapsumbei ywet-Kampi Chonjo Box Culvert in Kapkures Ward	Construction of box culvert		100	Ongoing	0	0.00	0	Cancelled - Unresponsive contractors
Construction of Tuigoin-Murgor Bridge in Tapsagoi Ward	Construction of box culvert		100	Ongoing	19,303,098.89	6,782,004	30	Ongoing
Construction Of Mogobich-Seiyo Box Culvert in Cheptiret/K	Construction of box culvert		100	Ongoing	5,770,403.96	0.00	0	Awarded

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
ipchamo Ward								
Routine maintenance and spot improvement of Kerita - Chepkitiny Bridge Road	Construction of box culvert		100	Ongoing	3,984,983.14	0	0	Handed Over
Completion of Kipsano-Cheptabach Footbridge in Megun-Cheptiret/Kipchamo Wards Border.	Construction of box culvert		100	Ongoing	2,899,814	0	0	Handed Over
Construction Of Kamuyu-Barekeiywo Box Culvert In Tarakwa Ward	Construction of box culvert		100	Ongoing	5,400,000.00	0.00	90	Ongoing
Supply, Delivery and Installation of Complete Unit of New Stationery Asphalt Drum Mix Plant at Chemalal in Kiplombe Ward	Construction of an Asphalt plant	-	100	Ongoing	139,178,500	61,500,000	0	Procured, shipping of the plant in progress
Water, Sanitation and Irrigation								

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Soy-Navillus Water project	Construction of Dam, water treatment works, distribution	1,000,000,000	1	0	0	0	0	Due to the substantial budgetary requirements, the implementation of these projects will be undertaken by the National Government
Moi's Bridge Water Project	Construction works for water supply and sewerage Project	1,900,000,000	1	0	0	0	0	
Two Rivers Dam Project	Construction of Dam, water treatment works, distribution	18,000,000,000	1	0	0	0	0	
Ziwa Machine water project	Construction of a tank and distribution	37,000,000	100	100	31,198,440	17,500,000	100	Complete
Bombo water project	Construction of gravity main line and ancilliary works	20,000,000	100	100	19,095,891	19,095,891	100	Complete
Nabkoi-Chereber Water Project	Construction of gravity main pipeline, tank construction	67,000,000	100	100	62,565,547	41,689,500	100	Complete-

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
	and pipeline repairs							
Meibeki water project	Gravity water pipeline	70,000,000	100	100	61,187,150	0	100	Complete-payment stage
Kambi Simba water project	Equipping and tank	8,000,000	100	100	7,156,596	0	100	Complete-Payment Stage
Leseru Water Supply Project	Supply of pipes	2,500,000	100	100	2,497,098.91	0	100	complete-payment stage
Sambut Water Project	Intake works, pump, solar, tank, pipeline	32,000,000	100	70	28,664,509	0	70	Ongoing-contractor on site
Kaptich Dairy Water Project	Spring protection, sump, Tank, Distribution line, intake works, pump, distribution, cattle trough	30,000,000	100	60	27,414,804	0	60	Ongoing-contractor on site
Ngeria south dispensary	Spring protection, intake works, pumping system, storage tank, rising main, Distribution Pipeline	30,000,000	100	76	26,796,287	20,360,810	76	Ongoing-contractor on site
Chepchabai	Spring protection, intake works, pumping system, storage tank,	15,000,000	100	100	13,383,910	13,381,703.97	100	Complete

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.**

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
	rising main, Distribution Pipeline							
Kapteldet Flagship project	Spring protection, intake works, pumping system, storage tank, rising main, Distribution Pipeline	15,000,000	100	40	13,500,598	0	40	Ongoing-contractor on site
Bombo II Water Project	Rehabilitation & Water distribution	12,000,000	100	80	10,646,264	0	80	Ongoing-contractor on site
Kaptugen-Saito water project	Spring protection, sump, Distribution line, intake works, pump, distribution, cattle trough	19,000,000	100	85	15,851,212	0	85	Ongoing-contractor on site
Moiben Town	Intake works, pump, solar, tank, pipeline	30,000,000	100	100	27,000,001	0	100	Complete-Payment Stage
Koitoror Koshin	Intake works, pump, solar, tank, pipeline	30,000,000	100	55	26,901,442	0	55	Ongoing-contractor on site
Tumoge Spring Water Project	Spring protection, sump, Distribution line, tank, pump	15,000,000	100	70	14,745,628	0	70	Ongoing-contractor on site
Sigilai Bombo	Well protection, sump,	15,000,000	100	70	13,760,604	0	70	Ongoing-contractor on site

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Water Project	Distribution line, tank, pump							
Kapchepkwoy Water Project	Spring protection, sump, Distribution line, tank, solar.	30,000,000	100	35	24,510,277	0	35	Ongoing-contractor on site
Energy, Environment, Natural Resources and Climate Change								
Lorwa Landfill	Consultancy services; Civil Works.	500,000,000	1	0	0	0	0	Project did not receive any budgetary allocation, this is primarily due to competing development priorities and constrained fiscal space
Stima Mashinani phase II	Rural Electrification	106,875,000	100	30	106,875,000	0	30	Awaiting funds transfer to REREC. Designs completed.
Stima Mashinani phase I	Rural Electrification	60,000,000	6	1	60,000,000	0	95	Metering ongoing in 5 wards
Angaza Mashinani	Supply, installation, and commissioning of 60 street lighting networks	48,000,000	18	10	48,000,000	0	90	Installation in 8 wards ongoing

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
	and 6 high masts							
ICT, E-government and Innovation								
CCTV System Installed	CCTV installation works at the County Offices and streets	25,000,000	100	0	0	0	0	Given the constrained resource envelope, funding was directed towards priority projects
Digitalization of county departmental services	Digitization of services in the department	50,000,000	1	0	0	0	0	Given the constrained resource envelope, funding was directed toward priority projects
Internet Connectivity	Installation of Internet services in the county offices	80,000,000	30	25	4,000,000	3,098,324	100	Out of the targeted 30 public offices earmarked for Wi-Fi connectivity, 25 were successfully connected
System Security	Installation and configuration of Security Software	15,000,000	15	0	0	0	0	Given the constrained resource envelope, funding was directed toward priority projects

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Cloud Computing and Storage	Hosting of county systems on the cloud storage	10,000,000	20	1	5,000,000	5,088,384	1	The county successfully initiated cloud migration by hosting one core system on cloud storage infrastructure
Disaster Recovery and Business Continuity System developed	Supply, Installation, Configuration and Commissioning	25,000,000	1	1	47,800,000	42,800,000	0	The supply, installation, configuration, and commissioning of the county's revenue collection system—Sisibo Pay—was successfully completed
ICT Capacity Building	Training of Youth, and general citizens on digital space	12,000,000	600	0	00	0	0	Given the constrained resource envelope, funding was directed toward priority projects
ICT Innovation hubs and	Supply and delivery and installation	40,000,000	1	0	1,000,000	999,995	0	The establishment of the ICT

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
training Centres								Innovation Hub at Kapteldon is currently at the procurement stage
Health Sector								
Ziwa level V Phase II	Construction of sections of ground, 1st, 2nd and 3rd floor, slabs, columns, Ramps and roofing.	806,562,179	1	1	806,562,179	311,445,626	45	At roofing trusses. Slowed progress due to non-payment to contractor
Ziwa level V Phase III	Construction of chapel, kitchen, mortuary, laundry, boundary wall and equipping	415,317,248	1	1	415,317,248	147,068,408	65	Ongoing, at internal finishes work.
Construction of Kesses level 4 Hospital Phase II	Completion of main hospital to 2nd floor and laundry, kitchen, morgue, incinerator,	450,567,250	1	1	450,567,250	427,491,496	84	Ongoing, work at internal plastering, Flooring and painting.
Construction of Turbo level IV Hospital	Construction of main hospital block, laundry, kitchen, morgue and incinerator,	705,710,330	1	1	705,710,330	111,051,894	21	Ongoing at ground floor walling level and 2 nd floor slabs.
Proposed Erection and	Proposed Erection and completion	60,000,000	1	1	60,000,000	57,537,740	100	Complete to be furnished

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
completion of outpatient unit, ICU & HDU block Burnt Forest Hospital	of outpatient unit, ICU & HDU block Burnt Forest Hospital							and equipped.
Proposed Moiben Sub County hospital	Construction and equipping of the hospital	205,000,000	1	1	205,000,000	0	0	Handed over on June 2025, ongoing at foundation bases.
	Construction of X-Ray block	4,490,318	1	1	4,490,318	2,281,266	90	Mutually terminated. New requisition awarded
Proposed Construction and completion works of X-Ray at Kapteldon Hospital	Construction and completion of X-Ray block.	4,490,318	1	1	4,900,000	4,884,745	100	Complete. Awaiting installation of Transformer and Imaging machines by supplier prior to commissioning.
Proposed construction of Diagnostic Centre at UGDH	Construction of 4 storey block at UGDH.	500,000,000	1	1	436,413,802	0	05	Ongoing. At foundation bases.
Education and Social Protection Sector								
VTCs - Kiwato, Sergeok, Mugundoi, Kanetik, Ngenyilel,	Purchase of workshop tools	25,000,000	13	13	15,000,000	14,804,442	Completed	Target achieved due to timely allocation

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Megun, Lainguse, Eldoret, Sogorik, Sesia, Kwenet, Ainabkoi and Rescue Centre Across the county								of resources
Ngenyilel VTC- Ngenyile Ward	Construction of Administration block	40,000,000	1	1	40,000,000	40,000,000	95	Ongoing. Additional resources required for completion
Special Needs Assessment and Training centre - Chebolol, Cheptiret/Kipchamo	Construction of assessment block, ablution block, Sentry box, transformator/ Generator house, boarding wall, and chain link fence	1,400,000	1	1	172,814,642	175,000,000	15	Discussion ongoing on contract extension
Car shades for Gender, Social Protection and Culture	Construction of Canopy car parking shades	5,000,000	1	1	4,998,359,227	5,000,000	100	Project completed and handed over to the department
Kitchen and furniture equipment at Homecraft Hall	Equipping Hall and Kitchen with furniture & equipment's	3,000,000	1	1	2,994,500	3,000,000	100	Tools and equipment supplied

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Supply and delivery of gas cylinders	Procurement of gas cylinders for Megun and Moi's Bridge wards	3,000,000	1	1	2,999,200	3,000,000	100	Gas cylinders supplied and disbursed
Procurement of PWD assistive devices	Procurement of assistive devices for Ziwa and Sergoit wards	1,000,000	1	1	994,120	1,000,000		Tools and equipment delivered and disbursed
Chagaiya High Altitude Training Camp - Tarakwa Ward	Construction of hostel, conference facilities, gymnasium and catering facilities.	150,000,000	100	67	150,965,570	32,869,030	67	Work in progress
Youth Empowerment Centre - Race Course Ward	Construction of Youth Multipurpose Hall, gate and gate house, ablution block and boundary wall	70,000,000	100	50	70,379,410	13,030,990	50	Work is ongoing
Agriculture, Rural and Urban Development Sector								
Agriculture and Agri-business								
Coffee Processing Plant - Kamagut	Construction and equipping	90,000,000	1	1	95,000,000	0	10	Site Handed over. Construction works ongoing
Potato processing Plant - Ainabkoi/Olare	Construction and equipping	65,000,000	1	1	65,000,000	21,200,000	98	Main structure of the cold room completed with

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
								equipping ongoing
Livestock Development and Fisheries								
Rehabilitation of Eldoret main slaughter house - Kuinet/ Kapsuswa	Rehabilitation of slaughter house	2,023,590	1	1	2,023,590	581,130	100	Installation of new doors, tilling, trippary works, contamination pit, base water tank and contamination box done
Chicken abattoir - Soy	Construction of specialized plant chicken abattoir	35,000,000	1	1	34,619,300	5,061,150	65	Construction of the main structure completed (walling); Installation of steel truces and construction of perimeter wall ongoing
Animal feed milling and packaging plant - Cheptiret/ Kipchamo	Construction of Animal feed milling and packaging plant	30,000,000	1	1	56,333,411	0	49	Main structure (walling) ongoing
Milk packing machine - Simat Kasperet	Construction of specialized milk packing plant	35,000,000	1	0	285,740,604	0	0	Contract awarded, contractor not on site
Housing and Urban Development								

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Construction of Governor's Residence in Eldoret Municipality	Civil, Structural, Mechanical & Electrical Works	70,000,000	1	0	-	-	-	Land issue
Construction of Deputy Governor's Residence in Eldoret Municipality	Civil, Structural, Mechanical & Electrical Works	50,000,000	1	0	65,000,000	34,666,470	70	The project is ongoing
Upgrading of a road to bitumen standards Racecourse Ward	Civil, Structural & Mechanical Works	20,000,000	0.3km	0.3km	17,947,000	14,800,200	100	Completed
City of Eldoret								
Proposed Upgrading of 64 Stadium in Municipal of Eldoret	Civil works	435,000,000	1	0	1,163,563,925.50	754,620,331	74	Ongoing
General Economic and Commercial Affairs Sector								
Department of Trade, Industry, Investment and Tourism								
County Aggregation and Industrial Park (CAIP. Moiben Ward	Construction of the County aggregation and industrial park (Warehouses, office block, perimeter wall, gate house, power house,	500,000,000	60%	57%	535,000,000	238,500,000	57.9	Construction ongoing

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
	mechanical works)							
Snake Park Arboretum	Development of a snake park.	5,000,000	1	1	4,880,000	-	15	Ongoing
County Museum	Development of a county Museum	25,000,000	1	0	-	0	0	Construction to commence in the FY 25/26
	ESIA	3,000,000	1	1	2,798,400	2,798,400	100	Completed
	Feasibility study for the County Museum	5,000,000	1	1	4,495,000	4,495,000	100	Completed
	Temporary exhibition	2,000,000	1	0	-	0	0	Procurement stage.
Kimumu/Bahati Market Kimumu ward	Construction of sheds.	4,000,000	1	1	3,999,980	3,999,980	100	Completed
Ziwa Sirikwa market. Ziwa ward	Construction of stalls	2,000,000	1	0	1,997,780	0	50	Ongoing
Kahoya market Huruma Ward	Construction of Boundary Wall	2,000,000	1	1	1,999,475	1,999,475	100	Completed
Ziwa machine Market Ziwa Ward	Construction of Market sheds	4,000,000	1	0	3,992,400	0	40	Ongoing
Ziwa machine Market Ziwa Ward	Construction of Pit Latrine	800,000	1	6	798,930,000	0	60	Ongoing
Cheptiret Market Cheptiret/Kipchamo Ward	Mechanical and electrical works.	1,000,000	1	1	999,450	999,450	100	Completed

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Moiben Market	Construction of Market stalls	2,500,000	1	4	2,497,200	0	40	Ongoing
Kapsaret Market Simat/ Kapsaret Ward.	Demolition of market.	1,000,000	1	1	999,940	999,940	100	Completed
Kerita Market Cheptiret/ Kipchamo Ward.	Market completion	1,500,000	1	0	-	0	0	Procurement stage
Kahoya market Huruma ward	Construction of Market sheds	2,000,000	1	1	2,106,600	2,106,600	100	Completed
Rehema Cheptiret/Kipchamo Ward	Construction of Market shed	1,500,000	1	3	1,498,000	0	30	Ongoing
Kipkorgot Market Kapsoya ward	Construction of Market sheds	2,000,000	1	4	1,994,280	0	40	Ongoing
Kapsoya Market Kapsoya ward	Installation of High mast	2,500,000	1	6	2,499,086	0	60	Ongoing
Kesses dam Tulwet/Chuiyat Ward.	Procurement of motor boats and live Jackets	2,900,000	1	0	2,698,600	0	0	Awaiting delivery
Cooperatives and Enterprise Development								
Construction of store and office Tembelio ward	Construction of store and office	3,500,000	1	0	3,500,000	0	50	Work in progress
Construction of Multi-purpose Store	Construction of Multi-purpose Store	3,000,000	1	0	3,000,000	0	60	Work in progress

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2025.

Project Name and Location	Description of activities	Estimated cost (KSh in) M)	Target	Achievements	Contract sum	Actual Cumulative Cost	Status (%)	Remarks
Ngeria ward								
Construction of Multi-purpose Store Megun ward	Construction of Multi-purpose Store	2,000,000	1	0	2,000,000	0	50	Work in progress

5.4 Challenges faced during implementation of the previous plan

- Delayed and unpredictable disbursement of funds by the National Treasury hindered timely implementation of programmes and projects
- Failure to meet Own Source Revenue (OSR) targets has resulted in resource shortfalls, thereby constraining the county's ability to finance planned programmes
- Damage to infrastructure due to intense rainfall during the reporting period inflated maintenance costs, and delayed service delivery across affected regions
- Rising incidents of vandalism targeting street lighting and other county installations increased maintenance costs, and disrupted essential services, particularly in urban and peri-urban areas
- Inadequate mobility adversely affected the efficiency of service delivery and operations, resulting in delayed response times
- Inadequate technical personnel in key areas impeded effective implementation of programs
- Lack of proper coordination between county departments affected planning and led to duplication of efforts, delaying project implementation
- Inadequate office space constrained operational efficiency and hindered optimal service delivery across departments
- Delays in the maintenance and servicing of county machinery and equipment adversely impacted the timely execution of planned projects
- Inadequate project planning by departments led to delays in implementation, primarily due to the absence of critical documentation such as feasibility studies, title deeds, and other prerequisite approvals

5.5 Emerging Issues

- Lack of meaningful opportunities for youths contributing to rising unemployment and social disenfranchisement
- Inadequate supervision of county projects has contributed to poor workmanship and non-compliance with technical specifications eroding value for public investment
- Impacts of climate change continue to affect agricultural productivity and strain water resources further increasing the vulnerability of households across the county
- Scope and volume of planned projects exceeded the available financial resources, resulting in implementation delays and partial fulfilment of development objectives across sectors.
- Dwindling donor funds and changing donor priorities has significantly impacted the effectiveness and sustainability of development initiatives

5.6 Way forward

- Timely disbursement of project funds
- Need for prompt development of BoQ
- Need for routine capacity building
- Need for collaboration among the PIC, PMC and stakeholders

6. Environmental and Sustainability Reporting

The County, is a critical agricultural hub in Kenya, has made significant strides in environmental and sustainability reporting to promote transparency, accountability, and progress toward sustainable development. These efforts align with national policies and global sustainability goals, focusing on climate resilience, resource management, and community engagement.

a) Sustainability strategy and profile

Uasin Gishu County's sustainability strategy is multifaceted, addressing climate change, agricultural resilience, and community empowerment. Through initiatives like the Climate Change Action Plan, reforestation, and innovative agricultural projects, the county is working towards a resilient and sustainable future, leveraging its agricultural strengths to combat environmental challenges and foster economic growth.

b) Environmental performance

County's environmental performance reflects a strong commitment to sustainability through climate adaptation, reforestation, and sustainable agriculture. While challenges like climate variability and urban pollution persist, the county's proactive policies and community engagement provide a solid foundation for continued environmental improvement. Ongoing investment and collaboration will be key to sustaining and scaling these efforts.

c) Employee welfare

County has made significant strides in improving employee welfare through promotions, health insurance, inclusive employment, and robust HR policies. These efforts align with Governor Bii's commitment to creating a fair, transparent, and supportive work environment. Continued investment in training, safety, and timely benefits will be crucial to sustaining these gains and addressing remaining challenges.

d) Marketplace practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Significant progress in fostering responsible supply chain practices and supplier relations through green procurement, e-tendering, and inclusive policies has been made within the last three years. Effective communication and strategic alliances with suppliers enhance performance, though challenges like payment delays and limited resources persist. Continued investment in ethical procurement, supplier development, and timely payments will strengthen the county's supply chain ecosystem, supporting sustainable development and economic growth

b) Responsible ethical practices-

We have made significant strides in embedding responsible ethical practices across governance, procurement, and community engagement. By prioritizing transparency, inclusivity, and sustainability, the county aligns with national and ethical standards, fostering trust and development. Addressing challenges like payment delays and corruption risks through continued investment and enforcement will further strengthen these practices, ensuring equitable and sustainable growth

c) Stewardship of goods and services

Uasin Gishu has demonstrates robust stewardship of goods and services through transparent procurement, inclusive policies, and sustainable practices. By prioritizing accountability, environmental responsibility, and community engagement, the county ensures efficient resource use and equitable service delivery. Addressing challenges like payment delays and resource constraints will further strengthen stewardship, supporting sustainable development and economic growth

e) Community Engagements

We have demonstrated robust community engagement through participatory policy development, inclusive procurement, agricultural empowerment, and environmental initiatives. By involving residents in decision-making and project implementation, the county fosters ownership, transparency, and sustainability. Addressing challenges like resource constraints and payment delays will further enhance community participation, ensuring equitable and impactful development.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

7. Management Discussion and Analysis

7.1. Key Programs, Projects, and Investment Decisions

- **Healthcare:** Completion of stalled projects like Ziwa Level 5, Kesses Level 4, and Turbo Level 4 hospitals, plus health insurance for county employees via Resolution Insurance.
- **Water and Sanitation:** Over KSh 1 billion invested for 65% piped water coverage
- **Agriculture:** Dairy Improvement programmes and Coffee boost farmer incomes.
- **Infrastructure and Education:** Sub- County offices, 64 Stadium, and Ngenyilel VTC development.
- **Housing and Economic Zones:** Affordable housing in Kidiwa (220 units) and Kapseret (2,261 units), plus Special Economic Zones in Eldoret.
- **Community Projects:** Kenya Informal Settlements Improvement Project (KISIP) in Kipkaren, Maili Nne and Mwanzo settlements.

7.2. Compliance with Statutory Requirements

- **Budget Transparency:** Improved from 8 to 25 points in the 2023 County Budget Transparency Survey; key budget documents uploaded after advocacy.
- **Financial Reporting:** Complies with Public Finance Management Act via County Budget Review and Outlook Paper (CBROP) and quarterly reports.
- **Procurement:** Uses IFMIS and e-tendering; 30% of tenders reserved for youth, women, and PWDs.
- **Audits:** 2020 Auditor-General's report issued a qualified opinion, noting gaps in asset and liability documentation.

7.3. Major Risks

- **Financial Constraints:** Limited funding stalls mega projects.
- **Climate Change:** Flooding and drought threaten agriculture (80% of rural income).
- **Payment Delays:** Suppliers wait 3–4 months, straining relations.
- **Corruption:** Fraudulent job and procurement scams undermine trust.
- **Urbanization:** Increased waste and pollution in Eldoret challenge sustainability.

7.4. Material Arrears

- **Supplier Payments:** 3–4-month delays for local suppliers.
- **Audit Gaps:** 2024 report flagged incomplete asset and liability records, suggesting possible unresolved obligations.

7.5. Review of Economy and Sector

- **Economy:** Agriculture-driven (90% arable land, 80% rural income from maize, wheat, dairy). Vulnerable to climate shocks.
- **Sectors:**

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

- **Agriculture:** Value chains enhance resilience but face climate risks.
- **Healthcare:** Improved facilities though funding gaps persist.
- **Infrastructure/Education:** Investments in roads, water, and vocational training drive growth.

Challenges: Climate variability, urbanization, and funding constraints.

7.6. Future Developments

- **Stalled Projects:** National government support to complete KSh 5 billion projects by 2027.
- **Water Access:** Expand piped water coverage beyond 60% by 2027.
- **Reforestation:** Target 30% forest cover by 2032 with ongoing planting of over 1 million seedlings.
- **Economic Growth:** Expand SEZs and housing to boost economic activity.

7.7. Other Relevant Information

- **Community Engagement:** Extensive public participation in all Policy development.
- **Employee Welfare:** Promotion of 1,423–1,425 staff in February 2025, addressing career stagnation.
- **Environmental Reporting:** Transparent reporting on reforestation, waste management, and CSA via digital platforms and public forums.
- **Inclusivity:** Over 40 PWDs employed; 30% tenders for marginalized groups.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

8. Statement of Management Responsibilities

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

The 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, 2025. 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/assembly; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county 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 Accrual 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, 2025, 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.

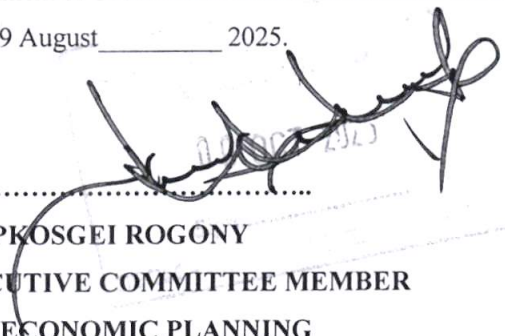
The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for 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.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025.

Approval of the financial statements

The County Government of Uasin Gishu financial statements were approved and signed by the CEC member for finance on ___29 August_____ 2025.



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

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 transitional IPSAS financial statements of the County Executive of Uasin Gishu set out on pages 1 to 51, which comprise of the statement of the financial position as at 30 June, 2025 and the statement of financial performance,

statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters discussed in the Basis of Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Uasin Gishu as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33, and comply with the Public Finance Management Act, 2012, Uasin Gishu County Executive Act, 2018 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unaccounted and Unsupported for Domestic Travel Expenditure

The statement of financial performance and Note 10 to the financial statements reflects use of goods and services amounting to Kshs.3,589,591,311, which includes domestic travel and subsistence expenses of Kshs.148,457,575. However, payment vouchers and expenditure records supporting Kshs.9,368,272 were not provided for audit. In addition, expenditure totalling Kshs.6,215,077 were not supported with appropriate documentation such as attendance registers, signed acknowledgements by beneficiaries, invitation letters, work tickets and certificates of participation.

In the circumstances, the accuracy and completeness of domestic travel and subsistence expenditure of 15,583,349 could not be confirmed.

2. Unrecorded and Unverified Legal Expenses

The statement of financial performance reflects use of goods and services expenses of Kshs.3,589,591,311 which according to Note 10 to the financial statements includes Kshs.367,856,314 in respect of other operating expenses. Included in this amount is a payment of Kshs.26,437,700 being settlement of the remaining balance payable to a local contractor in respect to court order compelling the County Executive to pay Kshs.29,437,700 as amount owed to the contractor in respect to construction of a building. In addition, review of the case file revealed that the Court, fined the County Government Kshs.1,000,000,000 (tabulation not provided) through a Judgement of the High Court of Kenya at Eldoret dated 9 May, 2025 as penalties, damages, costs of suits and interests at the rate of 3% above the Central Bank Rate for breach of contract and exemplary damages equivalent to the contract fee. This amount had neither been paid nor reflected in the financial statements as a payable. Further, a representation from the Management indicated that they challenged the decision of the Court through an appeal.

However, no evidence was provided to confirm the state of the legal matter including evidence of appeal. The County Government risks losing funds through high penalties awarded due to delayed payments.

In the circumstances, the accuracy and completeness of the legal expenses of Kshs.26,437,700 could not be confirmed.

3. Lack of Land Ownership Documents

The statement of financial position reflects property, plant and equipment of Kshs.2,093,130,709 which according to Note 26 to the financial statements, includes additions of land amounting to Kshs.27,550,000. Review of expenditure relating to acquisition of land revealed that out of the reported balance, Kshs.4,850,000 was accrued from the previous year and was still pending or unpaid. In addition, no documentary evidence was provided to indicate successful registration of all the parcels of land in favour of the County Government. Further, it was not clear why the amount of Kshs.4,850,000 had remained unpaid to date.

In the circumstances, rights and obligations to the land with a value of Kshs.27,550,000 could not be confirmed.

4. Lack of Ownership Documents on Grounded Motor Vehicles

The statement of financial position and Note 26 to the financial statements reflects property, plant and equipment amounting to Kshs.2,093,130,709 which includes motor vehicles balance of Kshs.7,976,181. However, physical inspection at the County garage in the month of September, 2025 revealed that fifty (50) motor vehicles with undetermined value were grounded due to various mechanical defects. In addition, as at the time of the audit, the vehicles were parked in the open, exposing them to further deterioration. Physical assessment of the motor vehicles indicated that some had missing spare parts such as; side mirrors, bumpers and other internal parts, suggesting possible vandalism or unauthorised removal of parts.

Further, scrutiny of the fixed asset register at the Executive revealed that none of the grounded motor vehicles were captured with their registration details against their historical cost of acquisition and their current net book value.

In the circumstances, the ownership of the grounded motor vehicles balance and the completeness and accuracy of Kshs.7,976,181 could not be confirmed.

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 the 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 qualified my opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budgeted receipts and actual amount on a comparable basis of Kshs.15,179,791,110 and Kshs.11,355,195,626 respectively, resulting to revenue shortfall of Kshs.3,824,595,484 or 25% of the budget. Similarly, the County Executive spent Kshs.10,058,548,112 against actual revenue of Kshs.11,355,195,626 resulting to under-expenditure of Kshs.1,296,647,514 or 11% of the actual revenue.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on the delivery of services to the residents of Uasin Gishu County.

My opinion is not modified in respect of this matter.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under report on Financial Statements, Report on Lawfulness and Effectiveness in the use of Public Resources and Report on effectiveness of Internal Controls, Risk management and Governance. However, the prior year issues remain unresolved contrary to Section 149(2)(I) of the Public Finance Management Act, 2012 which require Accounting Officers designated for a County Government entity to try to resolve any issues resulting from an audit that remain outstanding. See **Appendix I**

Other Information

Management is responsible for the Other Information set out on page iii to lxxxi which comprise of Key Entity Information and Management, Governance Statement, Forward by the CECM Finance and Economic Planning, Statement of Performance Against the County Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work

I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Budget Classification and Standard Chart of Accounts

The final approved budget estimates reflect expenditure appropriation of Kshs.15,179,791,110. Included in the expenditure budget are votes totalling Kshs.560,838,319 under other recurrent, other creditors, other current transfers and other capital transfers items which do not clearly disclose the nature of the intended expenditure or give a clear description in the budget which is in breach of Regulation 31(e)(ii) of the Public Finance Management (County Governments) Regulations, 2025 which requires appropriation to be for a specific purpose/ programme or item of expenditure.

In the circumstances, the budget items as presented in the financial statements do not comply with the law.

2. Unprocedural Procurement of a City Manager

The statement of financial performance reflects employee costs amount of Kshs.4,822,286,696. Review of recruitment records for employees hired during the year, revealed that the County Executive through the County Public Service Board advertised for the position of City Manager out of which one hundred and fifty-eight (158) applications were received and twelve candidates shortlisted for interviews. However, the following observations were made in the recruitment process;

The position of City Manager was an elevation from Municipal Manager role and therefore not an authorised vacancy within the approved establishment. Moreover, the creation of the new office was not approved by the County Assembly contrary to Section 62(2) of the County Government Act, 2012 which stipulates that if the Board intends to establish or

abolish an office, it shall submit its proposal to the County Assembly for approval through the County Executive Committee Member responsible for the County Public Service.

In addition, twenty-five (25) qualified candidates who expressed interest in the advertised positions including the then Municipal Manager were not considered for shortlisting. Evidence justifying the shortlisting criteria applied to arrive at the twelve (12) candidates interviewed was not provided.

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

3. Unsustainable Wage Bill

The statement of financial performance and Note 9 to the financial statements reflects employee costs of Kshs.4,822,286,696. This is equivalent to 47% of the reported revenue of Kshs.10,311,261,450 and is in excess of the threshold of 35% prescribed in Regulation 25(1)(b) of the Public Finance Management Act, (County Government) Regulations, 2015 which states that the limit set for the County Government's expenditure on wages and benefits for its public officers pursuant to Section 107(2) of the Act, shall not exceed thirty-five percent (35%) of the County Government's total revenue. In addition, there was no evidence that the County Executive Committee Member for Finance and Economic Planning tabled a bill in the County Assembly to control the wage bill.

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

4. Irregular Payments to Council of Governors

The statement of financial performance and Note 10 to the financial statements reflects use of goods and services expenses of Kshs.3,589,591,311. Included in these expenses were two payments; one of Kshs.200,000 made through payment voucher. No.82812 of 30 June, 2025 charged to 'other operating expenses' and the other of Kshs.2,800,000 made through the same payment voucher number, charged to hospitality vote all totalling Kshs.3,000,000 which was paid to Council of Governors as contribution to the Council. This was contrary to Section 37 of Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the structures and institutions established in this Act, shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

5. Unprocedural Outsourcing of Legal Services

The statement of financial performance reflects use of goods and services expenses amounting to Kshs.3,589,591,311 which according to Note 10 to the financial statements, includes other operating expenses amount of Kshs.367,856,314. Included in other operating expenses is legal costs of Kshs.24,160,570 out of which Kshs.18,162,833 was accrued expenditure payable to seven (7) private law firms. Examination of records

revealed that the engagement of the external legal services was not approved by the County Executive Committee Member contrary to Section 16(1) of the Office of the County Attorney Act, 2020 which provides that a department or public entity established within a County Executive shall not engage the services of a consultant to render any legal services relating to the functions of the County Attorney without the approval of the County Executive Committee Member.

In addition, procurement of the legal consultants was not competitively sourced. The law firms were directly selected from the list of registered prequalified legal firms and there was no evidence that all listed firms were given equal opportunity to participate. This was contrary to Section 95(3) of the Public Procurement and Asset Disposal Act, 2015, which provides that a procuring entity shall invite tenders from only the approved persons who have been pre-qualified.

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

6. Unsupported Acquisition of Land

As previously reported, the County Government purchased ten (10) parcels of land at a cost of Kshs.129,150,000. However, review of assets registers, records held and other supporting documents relating to land ownership revealed the following anomalies:

- i. No documentary evidence was provided to show successful registration of all the parcels of land in favour of the County Government.
- ii. All requisitions by the Accounting Officer/User Department were not accompanied by feasibility studies, surveys and reports; environmental and social impact assessment reports and reasonable expected date of delivery.
- iii. No evidence was provided to confirm that the estimated value of the parcels of land as recorded in user department requisition and professional opinion were realistic and based on the prevailing market rates.
- iv. The procurement method used for all land purchases was indicated as open tendering. However, there was no evidence that the County Executive advertised the tenders for purchase of land in the dedicated Government tender's portal; in its own website, or in at least one daily newspaper with a national circulation. In addition, it was doubtful that open tender was the method of procurement used given that all the parcels of land purchased had initially been earmarked for purchase even prior to the initiation of procurement process. There were inconsistencies in the number of bids received as recorded in the professional opinion, tender opening minutes and tender evaluation minutes for all the ten (10) parcels of land procured.
- v. All the parcels of land purchased were not demarcated hence it was not possible to differentiate the actual portion purchased by the County Government and the portion still belonging to the original owners. In addition, the parcels of land purchased for the purpose of link roads were not supported by maps indicating the said parcels are public roads.

In the circumstances, value for money on purchase of land of Kshs.129,150,000 could not be confirmed.

7. Anomalies in Consultancy Services for the Preparation of Local Physical and Land Use Development Plans

The statement of financial performance reflects use of goods and services of Kshs.3,589,591,311 which according to Note 10 to the financial statements includes other operating expenses of Kshs.367,856,314. Included in this expenditure is an amount of Kshs.2,920,462 paid to two (2) consultants for the preparation of local physical and land use development plans. However, verification of records revealed that there was no inspection and acceptance certificates for the service rendered and that the developed plans had not been delivered.

Further, it was noted that the contract duration had elapsed and not all deliverables had been met. Further, final plans and report had not been submitted as agreed in the contract agreement.

In the circumstances, value for money on amount of Kshs.2,920,462 spent could not be confirmed.

8. Irregularities in Budget Process

8.1 Recurrent Expenditure Budgeted for under Uasin Gishu Equitable Development Act, 2019

Review of the approved budget for seven (7) sampled Wards revealed that various recurrent expenditure totaling Kshs.42,300,000 were budgeted for under development funds – ward projects contrary to Public Finance Management Act, 2012 section 1 which states that “development expenditure” means the expenditure for the creation or renewal of assets;

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

8.2 Excessive Budgetary Allocation to the County Assembly

Review of budget documents revealed that the County Assembly of Uasin Gishu was allocated Kshs.1,002,232,711 which is equivalent to 6.6% of the County government's total revenue of Kshs.15,164,122,628. However, amount allocated exceeds the limit provided in Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditure of a County Assembly shall not exceed seven (7) % per cent of the total revenue of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower. Based on the Regulation above the calculations made revealed that 7% of the total revenue is Kshs.1,061,488,584 and twice the personnel emolument of the County Assembly is

Kshs.806,164,828. The allocation to County Assembly of Kshs.1,002,232,711 exceeded twice personnel emoluments amounting to Kshs.806,164,828 by Kshs.196,067,883

Further, excessive allocation of funds to the County Assembly may have constrained the capacity of the County Executive to fund services and development projects in the year under review.

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

9. Irregular Implementation of Youth Empowerment Program - Business Start-Up Kit

Statement of financial performance reflects other grants and subsidies expenses of Kshs.406,321,284 which according to Note 13 to the financial statements includes other current grants and payments totalling Kshs.108,921,530. Review of expenditure records revealed that the County Executive through the Department of Youth Affairs and Sports made purchases of tools and equipment totalling Kshs.9,574,600 from a supplier through payment voucher No.10015073 dated 25 October, 2024 for distribution to various groups/individuals within the County as business start-up kit. However, records of distribution and how the beneficiaries were identified were not provided. Further, review of the program revealed the following unsatisfactory matters:

9.1 Conceptual Framework of the Program

The program was implemented without analyzing and documenting how it would be implemented. There was no document detailing strategic objectives of the program, activities to be conducted, when, how and by who, resources needed, expected output and outcome, performance indicators, stakeholders to be involved, their roles and responsibilities.

9.2 Projects Assessment

There was no evidence that there was Project Assessment Committee and an Approval Committee for the funded projects. In addition, it was not clear whether the beneficiaries' project proposals/business plans were analyzed to confirm whether they were feasible.

9.3 Capacity Building for Beneficiaries

There was no evidence that beneficiaries received training prior to the project initiation on how to start and manage projects effectively. This critical step was overlooked by Management.

9.4 Monitoring and Evaluation Framework

There were no clear structures and detailed monitoring mechanisms that were regularly conducted to monitor and evaluate the program activities to establish the program's

progress, achievements and failures hence lacking a solid basis for quantifying the program's success or failure.

9.5 Lack of Business Start Up Follow Up

There was no evidence that the beneficiaries were followed up to check on the progress and impact of the program.

In the circumstances, the regularity and value of money could not be confirmed.

10. Irregularities in the Purchase and Supply of Chicks

The statement of financial performance reflects other grants and subsidies expenses of Kshs.406,321,284 which according to Note 13 to the financial statements includes other current grants and payments totaling Kshs.108,921,530. Review of expenditure records revealed payment totaling to Kshs.13,649,220 was made to a supplier through payment voucher for the supply of chicks for distribution to various farmers within the County. However, user needs assessment report from farmers' groups, criteria for identifying the beneficiaries of the project, list of prequalified suppliers, list of farmers groups or beneficiaries, and report on trainings done to the farmers on the chicken management were not provided. In addition, there was no evidence that monitoring and evaluation had been subsequently undertaken by the County Agricultural Officers to assess the progress and provide assurance on the success and sustainability of the project.

In the circumstances, the regularity and value for money could not be confirmed.

11. Unsupported Supply and Delivery of General Streetlighting Spares

The statement of financial performance reflects other grants and subsidies expenses of Kshs.406,321,284 which according to Note 13 to the financial statements includes other current grants and payments totaling to Kshs.108,921,530. Review of expenditure records relating to street lighting project under the Department of Roads revealed that the County entered into contract with various contractors at a total cost of Kshs.21,873,050 for the supply and delivery of general streetlighting spares.

Review of documents in support of the expenditure revealed the following: -

- i. Lack of stores records to confirm that the items were taken on charge and/or delivered.
- ii. Pre-inspection reports from the Public Works Department justifying the need for repairs of the streetlight as supported by defect report detailing the items required were not provided.
- iii. Lack of post inspection report to certify works done by the acquired items.
- iv. Job cards for the repair works conducted were not provided.
- v. Inspection and Acceptance Committee Report on verification of the spares was not provided.

In the circumstances, the regularity and value for money for Kshs.21,873,050 spent on purchase and supply of general streetlighting spares could not be confirmed.

12. Unsupported Expenditure on Borehole Drilling Materials

The statement of financial performance reflects use of goods and services expenses of Kshs.3,589,591,311 which according to Note 10 to the financial statement, includes specialized material supplies expenditure of Kshs.558,894,776. Review of expenditure records relating to specialized material supplies revealed that the Department of Water, Irrigation & Sanitation entered into a contract with a local Company for the supply and delivery of borehole drilling materials at a contract sum of Kshs.18,300,000. However, review of records revealed the following matters: -

- i. Evidence justifying that, purchasing of materials was more cost effective than drilling boreholes and equipping through a contracts was not provided.
- ii. No evidence was provided to support that the Department had officers executing the drilling services who are technically qualified to discharge the function.
- iii. Hydrological assessment report outlining the aquifers parameters, water quality evaluation, recharge impacts and geotechnical analysis of the proposed boreholes was not provided.
- iv. Approved list of boreholes to be drilled and how they were identified was not provided.
- v. Authorization letter to drill a borehole from the Water Resources Authority (WRA) for the proposed boreholes to be drilled was not provided.
- vi. A requisition form dated 13 February, 2024 provided did not indicate boreholes that were to be drilled using the materials being procured to justify the need for the materials and as supported by the bills of quantities supporting the drilling works to be performed.
- vii. Stores records (S3 cards or stores ledgers) and stores requisition and issue vouchers (S11/S12) were not provided to confirm that the items were taken on charge and/or delivered.
- viii. Post Inspection report to certify that the works done by the acquired materials as supported by job cards indicating the names and personal numbers of the Officers who carried out the drilling works was not provided.

In the circumstances, value for money of drilling contract of Kshs.18,300,000 incurred could not be confirmed.

13. Irregular Payment of Salaries Outside IPPD

The statement of financial performance and Note 9 to the financial statements reflects employee costs of Kshs.4,822,286,696. Review of expenditure records for compensation of employees revealed that the County Executive uses both Integrated Payroll and Personnel Database (IPPD) and Manual excel sheet in processing of payroll. Review of

monthly manual payrolls indicated that two (2) Chief Officers, Intergovernmental Relations Officer, Deputy Governor, three hundred and eighty-two (382) permanent staffs, one hundred and eighty-one (181) ECDE teachers and seven hundred and sixty-five (765) casuals were paid gross salaries amounting to Kshs.313,987,992 outside IPPD system. This was contrary to Section 1.5.1 of the Treasury Guidelines through the Financial Accounting Recording and Reporting Manual which requires that each County Government Department is responsible for populating the IPPD with the information contained in these documents, issuing each appointee with a unique payroll number from the system, and providing the appointee with a letter of appointment. In addition, the manual payroll is prone to calculation errors as it involves manual entry of data into an excel sheet.

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

14. Failure to Observe Ethnic Balance in Staff Composition

The statement of financial performance and Note 9 to the financial statements reflects employee costs of Kshs.4,822,286,696. Review of payroll records provided in support of the expenditure revealed that the County Government had a total of five thousand one hundred and forty seven (5,147) employees out of which four thousand seven hundred and forty seven (4,747) or approximately 92% were from the dominant ethnic community as analysed below This was contrary to Section 65(1)(e) of the County Government Act, 2012, which requires that at least thirty percent (30%) of the vacant posts at entry level should be filled by candidates who are not from the dominant ethnic community in the County.

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

15. Irregular Appointment of Staff

The statement of financial performance and Note 9 to the financial statements reflects employee costs of Kshs.4,822,286,696. Review of expenditure records relating to compensation of employees' costs revealed that the County Executive incurred Ksh.156,783,450 on basic salary and other allowances on three hundred and seventy-seven (377) staff who were recruited during the year. Scrutiny of the recruitment records revealed that vacancies for the three hundred and sixty-nine (369) staff were declared for application running from 29 December, 2023 to 12 January, 2024 (15 days) in a daily newspaper. However, this was less than the twenty-one days threshold as required under Section B.4(1) of Public Service Human Resource Manual, May, 2016 which states that Ministries/State Department shall advertise all vacant posts in a manner that reaches the widest pool of applicant for at least twenty-one (21) days before closing the advertisement.

Further, the staff recruited were not inducted within three (3) months after their appointment contrary to requirement by Section H.1(4) of Public Service Human Resource Manual, May, 2016 which states that public officers shall be eligible for at least five [5] days training in a year on newly recruited or transferred and must be inducted within three (3) months of joining public organizations.

In addition, among the staff appointed are three hundred and sixty-one (361) officers or ninety six percent (96%) of the total recruited staff originating from the dominant ethnic community. This was contrary to Section 65(1)(e) of County Government Act, 2012 which requires that in selecting candidates for appointment, the county Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community.

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

16. Non-Remittance of Training Levy to National Industrial Training Authority (NITA)

The statement of financial performance reflects use of goods and services expenses of Kshs.3,589,591,311 which according to Note 10 to the financial statement, includes training expenses of Kshs.81,192,795. Review of expenditure records provided in support of training expenses revealed that Management did not pay training levy of Kshs.50 per employee or make training costs claims from the National Industrial Training Authority (NITA) which was contrary to Section 5B (2) of the Industrial Training Act, 2022.

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

17. Exaggerated Construction Cost of County Aggregated Industrial Park

The statement of financial position reflects property, plants and equipment balance of Kshs.2,093,130,709 which according to Note 26 to the financial statement, includes work-in-progress balance of Kshs.1,968,122,237. Review of expenditure records relating to work-In-progress revealed an award of a tender for construction of County Aggregation and Industrial Park (CAIP) to a local firm at a contract sum of Kshs.535,317,419. The contract period was one hundred and forty-four (144) weeks, with a commencement date of 24 November, 2023 and expected completion date of 29 August, 2026. During the year, Kshs.78,601,490 was paid to the contractor as payment of Interim Payment Certificate (IPC) No.3. The amount was paid in two instalments of Kshs.52,631,578 through payment Voucher No.01 CAIPS dated 17 January, 2025 and Kshs.25,969,912 through payment Voucher No.02 CAIPS dated 28 May, 2025. However, the following observations were made:

- i. The contract amount of Kshs.535,317,419 exceeded the total allocation budget of Kshs.500,000,000 by an amount of Kshs.35,317,419 contrary to the Intergovernmental Agreement on the establishment of County Aggregation and Industrial Parks. No justification was provided on the decision to award the contract at an amount above the total allocation without prioritizing the cost effectiveness.
- ii. No documentation was provided indicating that detailed feasibility study was conducted before commencement of the project including an environmental impact assessment.
- iii. Ownership of the land could not be confirmed as ownership documents were not provided for audit confirmation.

- iv. IPC No 3. included builder's work certified amount of Kshs.23,344,080 relating to boundary wall which exceeded the Bill of Quantities amount of Kshs.22,150,880 resulting to extra works of Kshs.1,193,200. However, there was no evidence to indicate that the cost variation was varied by the Project Implementation Team and submitted through the Head of the Procurement Function to the Accounting Officer for approval as required under Section 151(42)(e) of the Public Procurement and Asset Disposal Act, 2015.
- v. The total value of works measured as per IPC No 3 is 238,452,379 out of which Kshs.94,640,390 was for materials on site and not actual measured works. In addition, the existence of materials on site was not confirmed during physical verification conducted in the month of June, 2025 neither were they confirmed by an Inspection and Acceptance and/or Project Committee. Some of the materials were not physically available and were explained to be in Nairobi. Further, the value of the materials could not be confirmed since the various unit prices used in costing were not supported by any approved tender document from the Tender Evaluation Committee as the Bills of Quantities were priced for works and not materials.
- vi. As at 30 June, 2025, a total of Kshs.238,451,379 had been paid to the contractor representing 44.5% of the contract sum.
- vii. Physical verification carried out revealed that walling of one value addition warehouse was ongoing, substructure works had been completed for two (2) aggregation warehouses, two (2) cold storage warehouses and four (4) value addition warehouses.

In the circumstances, the regularity and value for money for the certified works could not be confirmed.

18. Delayed Construction of the Governor's House

The County Government entered into a contract agreement for the construction of Governor's House with a local contractor on 10 July, 2023 at a contract sum of Kshs.91,886,920 through Contract No: CGU/H&UD/T/01/2022-2023 with an agreed contract period of 72 weeks. However, the project has not started to date due to land dispute and the matter is in court.

Further, the contract sum of Kshs.91,886,920 exceeded the limit of Kshs.45,000,000 allowed for the construction of the Governors house as contained in Salaries and Remuneration Commission Circular Ref no: SRC/TS/COG/6/61/48 VOL. II (64).

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

19. Delayed Construction of the Deputy Governor's House

Statement of financial position reflects property, plants and equipment balance of Kshs.2,095,141,645 which according to Note 26 to the financial statement, includes work-In-progress balance of Kshs.1,968,122,237. Review of expenditure records relating to

work-in-progress revealed that the County Government entered into a contract agreement with a local firm through contract number CGU/H&U/T/02/2022-2023 on 19 May, 2023 for the construction of the Deputy Governor's residence at a cost of Kshs.62,148,910 for a contract period of 36 Weeks. However, it was noted that the contract sum of Kshs.62,148,910 exceeded the allowable limit of Kshs.40,000,000 as guided by the Salaries and Remuneration Commission (SRC). Further, review of the project records revealed the following anomalies:

- i. The agreed Contract period was 36 weeks from the date of site handing over and later, the contract was extended from 17 May, 2024 to 17 November, 2024. The performance security bond expired on 18 May, 2024 and was renewed on 18 October, 2024 indicating that the contractor operated for 5 months without an active performance bond.
- ii. As at 30 June, 2025, the contractor had been paid a total of Kshs.44,666,470 or 72% of the total tender sum which included Kshs.20,000,000 paid in the current year through Interim Payment Certificate No.3 and No.4.
- iii. Physical verification conducted in the month of May, 2025 revealed that substructure and superstructure had been completed and finishes which included doors, mechanical works, electrical and plastering were in progress at various stages.
- iv. The title deed for the land was not provided for audit verification.

In the circumstances, value for money for the Kshs.44,666,470 paid to the contractor may not be realized from the project.

20. Delayed Completion of Upgrade of 64 Stadium in the City of Eldoret

The statement of financial position reflects property, plant and equipment balance of Kshs.2,095,141,645 which according to Note 26 to the financial statement, includes work-in-progress balance of Kshs.1,968,122,237. Review of expenditure records relating to work-in-progress revealed that the County Government entered into a contract agreement with a local firm through contract number CGU/ME/KUSP/001/2020-2021 for Upgrading of 64 Stadium in the City of Eldoret at a contract sum of Kshs.1,163,563,926 with the contractor having been paid a sum of Kshs.699,571,028 or 60% of the contract sum up to the period ending 30 June, 2024.

The contract commenced on 12 May, 2021 with estimated completion date of 9 August, 2022. As at the time of audit, three extensions had so far been made with the latest granted up to 8 December, 2025. During the year, the contractor was paid a total of Kshs.40,789,500 through payment voucher No.01.D.EMB dated 8 April, 2025 as part payment of Interim Payment Certificate (IPC) No.6. of Kshs.120,697,044 with the total measured works so far being Kshs.820,268,072. Examination of the project documents however, revealed the following anomalies:

- i. The then Municipal Manager was appointed in the Project Implementation Team (PIT) to monitor the project performance. However, there were no reports to show the team was effective and discharged its mandate.

- ii. The performance bond expired on 1 April, 2025 and no renewal was done.
- iii. Examination of the payment document and Payment Certificate No.6 dated 25 January 2024 revealed that variation in price and works amounting to Kshs.363,397,474 had been effected and fully paid for. However, there was no evidence that the variation of price and works was approved by an Evaluation Committee before they were submitted, through the Head of Procurement Function, to the Accounting Officer for approval, as required by Regulation 132(2)(b) of Public Procurement and Asset Disposal Regulations, 2020.
- iv. In addition, the extra works/variations were made without budgetary allocation contrary to Regulation 50 of the Public Finance Management (County Governments) Regulations, 2015. Further, Management did not explain the circumstances under which some-contracted works were omitted as summarized in the table below at the execution stage.
- v. Review of the payment certificates and measurement sheets revealed tendered items provided for in the submitted priced Bills of Quantities and bonded by the Contract Agreement amounting to Kshs.513,649,505 were not executed. This implied that the contract price was Kshs.1,333,917,577 yet there was no revised bills of quantities and addendum to the contract agreement in place to effect the changes.
- vi. IPC No. 6 indicates total measured works of Kshs.820,268,071.98 which includes materials on site of Kshs.9,207,7000 whose inclusion in the payment certificate is not clear. This was contrary to clause 21.1 of the tender document which states that contractor will be paid for the quantity of work done at the rate in the Bills of Quantities for each item.
- vii. Physical verification carried out in the month of October, 2025 revealed that the contractor was not on site and there was no activity going on except for one employee found on site providing security.
- viii. No documentary evidence was provided to show plans by Management to ensure completion of the project.
- ix. The Contractor's ability to complete the project in good time is doubtful and it is not clear if any formal notices had been issued as provided for under clause 18 of the tender document.
- x. There is no evidence to show that Management has claimed any liquidated damages for the delay from the contractor as per the terms of the contract.

In the circumstances, value for money may not be realized from the project due to irregular variations, stalling and no works going on and substandard works. The works done are also deteriorating due to weather conditions.

21. Delayed Completion of Chagaiya High Altitude Training Camp

The statement of financial position reflects property, plants and equipment balance of Kshs.2,093,130,709 which according to Note 26 to the financial statement, includes work-

In-progress balance of Kshs.1,968,122,237. Examination of expenditure records relating to work-in-progress revealed that the County Government entered into a contract agreement with a local firm through contract number CGU/Y&S/T/001/2022/2023 on 28 April, 2023 for the construction of Chagaiya High Altitude Training Camp at a contract sum of Kshs.117,139,770. The contract commencement date was 2 May, 2023 with estimated completion date of 28 April, 2024.

A one-year contract extension was however granted on 25 March, 2024 by the tender evaluation team to 29 April, 2025. However, no justification was provided for the extension of the contract period.

Review of interim payment certificate No.1 revealed the certified works to date amounted to Kshs.38,427,169 out of which Kshs.29,000,000 was paid in the previous year and the remaining balance of Kshs.9,427,169 paid in February, 2025 as full settlement of IPC 1. Further review of the project documents revealed the following: -

- i. An environmental impact assessment was not done before commencement of the project on the waste management as required by Section 58 of the Environmental Management and Coordination Act, 1999 (Amended 2015) and Regulations 10 of the Environmental (Impact Assessment and Audit) Regulations, 2003.
- ii. There was no evidence of the existence of a contract implementation team appointed by the accounting officer to oversee the implementation of the project.
- iii. The paid Interim certificate No. 1 dated 14 August, 2023 amounting to Kshs.38,427,169 was not supported by actual measured works.
- iv. The performance bond expired on 24 April 2025 and was not renewed.
- v. The project is at 32% completion stage and the contractor is not on site. In addition, there was no documentary evidence of requisition and approval of extension of the contract period.
- vi. There was no documentary evidence to show ownership of the land where the project is being constructed.
- vii. No document was provided to show plans by Management to ensure completion of project.
- viii. There was no evidence to show that the Management had claimed any liquidated damages for the delay from the contractor as per the terms of the contract.

In the circumstances, value for money may not be realized on the project.

22. Irregularities in Construction of Nabkoi-Cherber Water Project

The statement of financial position reflects property, plants and equipment balance of Kshs.2,093,130,709 which according to Note 26 to the financial statement, includes work-In-progress balance of Kshs.1,968,122,237. Examination of expenditure records relating to work-in-progress revealed that the County Government entered into a contract agreement with a local firm on 22 May, 2024 through contract number

CGU/WI&S/T/008/2023-2024 for construction of water infrastructure at Nabkoi-Cherber and Nabkoi – Burnt Forest Water project at a contract sum of Kshs.62,565,547.50. The contract period was thirty-six (36) weeks, with a commencement date of 22 May, 2024 and expected completion date of 23 January, 2025. During the year, full amount of Kshs.62,565,547.50 was paid to the contractor through Interim Payment Certificates (IPC) Nos.1 and 2.

However, review of the payment records and project records revealed the following unsatisfactory matters.

- i. An environmental impact assessment was not done before commencement of the project as required by Section 58 of the Environmental Management and Coordination Act, 1999 (Amended 2015) and Regulations 10 of the Environmental (Impact Assessment and Audit) Regulations, 2003.
- ii. Provisional sum amounting to Kshs.10,585,547 was made in the Bills of Quantities to allow for various works. However, utilization of the same was not supported with detailed schedules of payment and other supporting documents including fully approved payment vouchers justifying the payments. Further, there was no evidence confirming that the utilization of provisional sum was requested and approved by Tender Evaluation Committee as required by Section 139(2)(e) of Public Procurement and Asset Disposal Act, 2015.
- iii. Bill No 1.6 and 1.7 was for the supply of two (2) laptops and supply of two (2) office chairs totalling Kshs.900,000 and Kshs.300,000 respectively. However, the inclusion of these items in the bill of quantity and not in the Departmental budget thereby increasing the project cost was not justified.
- iv. Bill No.6 on repairs on Nabkoi – Kondoo - Burnt Forest water pipeline amounting to Kshs.13,469,500 had not been supported by an inspection report confirming the repairs. Six Hundred (600) units of water meters purchased under this component had not been installed.
- v. The works executed were not supported with testing reports to include pipeline hydrostatic testing to confirm the pipeline works done.

In the circumstances, value for money may not have been fully realized on the contract of Kshs.62,565,548 incurred.

23. Irregularities in Construction of Ziwa Machine Water Project

The statement of financial position reflects property, plants and equipment balance of Kshs.2,093,130,709 which according to Note 26 to the financial statement includes Work-In-Progress balance of Kshs.1,968,122,237. Examination of expenditure records relating to Work-In-Progress revealed that the County Government entered into a contract agreement with a local firm through contract number CGU/WI&S/T/038/2023-2024 for Construction of Ziwa Machine Water Project at a contract sum of Kshs.28,943,180. The contract period was thirty-six (36) weeks, with a commencement date of 22 May, 2024 and expected completion date of 23 January, 2025. During the year, an amount of

Kshs.10,487,763 was paid to the contractor through payment voucher No.10015294 dated 27 January, 2025 being Interim Payment Certificate (IPC) No.2.

However, review of the payment records and project documents revealed the following irregularities:

- i. The contractor had been paid the total Contract sum of Kshs.28,943,180 through first (1) and second (2) payment certificates dated 12 June, 2024 and 24 October, 2024 respectively. However, actual work measurement was not provided to support the payments.
- ii. Provisional sum amounting to Kshs.3,337,880 was made in the Bills of Quantities to allow various works towards the water project. However, utilization of the amount was not supported with payment vouchers and other supporting documents and quantifications verified and approved making justification for the payments. There was no documented evidence confirming that the utilization of provisional sum was requested and approved by Tender Evaluation Committee as required by Section 139(2)(e) of Public Procurement and Asset Disposal Act, 2015.
- iii. Bill No 1.4 and 1.5 was for supply of office furniture and supply of office chairs totalling Kshs.130,000 and Kshs.140,000 respectively. However, the inclusion of the items in the water project has not been justified and it is not clear why the same was not budgeted for in the departmental budget. Further, how these items were procured could not be confirmed.
- iv. The works executed were not supported with testing reports to include pipeline hydrostatic testing to confirm the pipeline works done.

In the circumstances, value for money may not have been realized from the project cost incurred.

24. Irregularities in Construction of Bombo Water Project

Statement of financial position reflects property, plants and equipment balance of Kshs.2,093,130,709 which according to Note 26 to the financial statement, includes work-In-progress balance of Kshs.1,968,122,237. Examination of expenditure records relating to Work-In-Progress revealed that the County Government entered into a contract agreement with a local firm for Construction of water Infrastructure at Bombo Forest Water Project at a contract sum of Kshs.18,306,705. The contract period was twenty-four (24) weeks, with a commencement date of 22 May 2024 and expected completion date of 7 December, 2024. During the year under review, an amount of Kshs.10,522,212 was paid to the contractor through payment voucher no. 10014855 dated 27 January, 2025 as Interim Payment Certificate (IPC) No.2.

However, review of the payment records and project file revealed the following: -

- i. Provisional sums amounting to Kshs.3,601,703 were made in the Bills of Quantities to allow various works towards the water project. However, utilization of the same was not supported with detailed payment vouchers duly approved and other

supporting documents justifying the payment and there was no documented evidence to confirm that the utilization of provisional sum was requested and approved by tender evaluation committee as required by Section 139(2)(e) of Public Procurement and Asset Disposal Act, 2015.

- ii. Bill No 1.5, 1.6, and 1.7 was for supply of office furniture, laptops and office chairs at Kshs.80,000, Kshs.400,000 and Kshs.150,000 respectively. However, the inclusion of these items in the project bill of quantity was not justified and increases the project cost. It is not also clear why these items were not budgeted for and procured competitively by the department.
- iii. The works executed were not supported with testing reports to include pipeline hydrostatic testing to confirm the pipeline works done.

In the circumstances, value for money for money may not have been realized from the project cost incurred.

25. Irregularities in Construction of Meibeki Gravity Water Project

The statement of financial position reflects property, plants and equipment balance of Kshs.2,093,130,709 which according to Note 26 to the financial statement, includes work-In-progress balance of Kshs.1,968,122,237. Examination of expenditure records relating to work-in-progress revealed that the County Government entered into a contract agreement with a local firm through contract number CGU/WI&S/T/005/2023-2024 for construction of water infrastructure at Meibeki Gravity Water Project at a contract sum of Kshs.61,187,150. The contract period was thirty-six (36) weeks, with a commencement date of 22 May, 2024 and expected completion date of 13 January, 2025. During the year, an amount of Kshs.25,156,000 was paid to the contractor through payment voucher No.100515470 dated 14 March, 2025 being Interim Payment Certificate (IPC) No.1.

Review of the payment records and project file revealed the following issues:

- i. Provisional sum amounting to Kshs.5,922,150 was made in the Bills of Quantities to allow various works towards the water project. However, utilization of the same was not supported with duly approved payment vouchers and other supporting documents or priced and quantified items giving detailed break downs making justification for the payment. There was no evidence documented to confirm that the utilization of provisional sum was requested and approved by Tender Evaluation Committee as required by Section 139(2)(e) of Public Procurement and Asset Disposal Act, 2015.
- ii. Bill No 1.5 relates to supply of two laptops. However, the function of the items in the water project had not been justified.
- iii. Bill No 1.6 covers the provision and maintenance of various survey equipment of Kshs.5,000,000. However, the function and inclusion of the equipment in a water project had not been justified. In addition, there was no evidence to show delivery of the equipment.

iv. The works executed were not supported with testing reports such as pipeline hydrostatic testing to confirm the quality and integrity of the pipeline works done.

In the circumstances, value for money for money may not have been realized from the project cost incurred.

26. Anomalies in Maintenance of Roads within the County

The statement of financial performance reflects use of goods and services expenses of Kshs.3,589,591,311 which according to Note 10 to the financial statements includes expenditure of Kshs.862,248,105 in respect of routine maintenance of other assets. The Executive through the Department of Roads, Transport and Public Works engaged various contractors for roads maintenance works within the County through hiring of selected equipment. However, review of records for sixteen (16) sampled roads with expenditure totalling Kshs.51,513,124 revealed the following shortcomings:

- i. The County Executive had not formulated a Policy on Transport to guide on the equipment hire services.
- ii. There were no need assessment reports showing the equipment required for every road works for each of the roads.
- iii. Detailed scope of work to be carried out in each of the roads and their estimated cost (work plan) was not provided for audit review.
- iv. There was no information indicating the number of kilometers done. Instead, the supporting documents only indicated the specific roads done and not the length or kilometers repaired.
- v. There were no daily machine utilization sheets showing the daily machine hours worked and the out-put achieved.
- vi. There was also no evidence of performance monitoring of the service provider i.e. daily machine utilization sheets signed by the plant operators and the road inspector to ensure that all delivery or performance obligations were met as required by Section 151(2) (a) of the Public Procurement and Asset Disposal Act, 2015.
- vii. There was no evidence to show that cost benefit analysis between hiring of equipment and fully contracting for road works was done.
- viii. The breakdown of the payment had a component for fuel, however, work tickets were not provided to confirm consumption.
- ix. Records of all County machineries and the planned and actual roads works performed by the Department through force account (in house) including scope of works planned and achieved were not provided for audit verification to confirm that the equipment did not do similar works contracted.
- x. The Department of Roads did not maintain an inventory of public roads under the County Government specifying the roads in respect of roads names and length by surface (Km) and their conditions including any records of works done on the roads.

Further, analysis of tender document of the sampled successful bidders revealed that they all leased equipment from the Mechanical and Transport Fund (MTF) - Ministry of Transport & Infrastructure – Eldoret Office. However, it is not clear why Management of could not procure the services directly from the Mechanical and Transport Fund (MTF) whose hire rates are more cost effective.

In the circumstances, value for money for hire of the equipment for expenditure totalling Kshs.51,513,124 could not be confirmed.

27. Anomalies in the Construction of Jackson Mandago Special Needs Assessment and Training Centre Chebolol (Phase I)

The statement of financial position reflects property, plants and equipment balance of Kshs.2,093,130,709 which according to Note 26 to the financial statement includes work-In-progress balance of Kshs.1,968,122,237. Examination of expenditure records relating to work-in-progress revealed that the County Government entered into a contract agreement on 29 June, 2022 with a local firm for the construction of Jackson Mandago Special Needs Assessment and Training Centre at Chebolol at a contract sum of Kshs.172,814,642. The contract was to take seventy-eight weeks (78) weeks and the commencement date was 29 June, 2022 with estimated completion date of 29 December, 2023.

Review of interim payment certificates Nos. 1 and No. 2 revealed that the contractor had been paid accumulated amount of Kshs.24,108,044. In the current year, an amount of Kshs.13,692,234 was paid to the contractor in January, 2025. However, review of the project documents revealed the following anomalies: -

- i. The project is a National Government function as per the Fourth Schedule of the Constitution and for the County Government to have undertaken this function, an intergovernmental agreement to transfer the function in accordance Article 187 of the Constitution should have been entered into by the two levels of Government which was not done.
- ii. There was no evidence of the existence of a contract implementation team appointed by the Accounting Officer to oversee the implementation of the project.
- iii. The performance bond expired on 23 June, 2024 and had not been renewed.
- iv. Review of the progress report dated 15 May, 2025 revealed that the project was at 13% completion level.
- v. There was no documentary evidence to support ownership of the land. According to the project progress report dated 15 May, 2025, there was land boundary dispute with a neighbour however, no evidence was provided to indicate measures taken to solve the land boundary dispute.
- vi. The project was still incomplete as at June, 2025 and there was no evidence of requisition and approval of extension of the contract period which had elapsed. Management indicated that the project stalled due to lack of funding and also delay in identification and placement of land beacons since a section of the boundary

was being disputed by a neighbor however, a proper funding arrangement for the completion of the project was not in place.

- vii. The contractor wrote two notices for termination of contract citing delayed payment of Interim payment certificate number two (2) in 8 August, 2023, the County Attorney approved the termination but Management did not issue the termination letter. On 12 September, 2024, the contractor through his advocate, submitted a demand for contractual claim amounting Kshs.77,285,776.

In the circumstances, Management was in breach of the law and the County Government may not get value for money spent on the project.

28. Anomalies in Construction of Koisaga - Kapsabul Bridge in Segero -Barsombe Ward

The statement of financial position reflects property, plants and equipment balance of Kshs.2,093,130,709 which according to Note 26 to the financial statement includes work-In-progress balance of Kshs.1,968,122,237. Examination of expenditure records relating to work-in-progress revealed that the County Government entered into a contract agreement on 15 May, 2023 with a local firm for the construction of Koisagat-Kapsabul Bridge at a contract sum of Kshs.36,009,416. The contract was to take one hundred and eighty (180) days commencing 15 May, 2023 with expected completion date of 16 November, 2023.

Review of the project file revealed that the contractor had been paid the full contract sum of Kshs.36,009,416 with an amount of Kshs.24,597,927.37 (IPC No 2) which included retention money being paid to the contractor in the current year. However, review of the project documents revealed the following: -

28.1 Environmental Impact Assessment

An Environmental Impact Assessment was not done before commencement of the project on the waste management as required by Section 58 of the Environmental Management and Coordination Act, 1999 (Amended 2015) and Regulations 10 of the Environmental (Impact Assessment and Audit) Regulations, 2003.

28.2 Irregular Variation of Works Specified in the Contract

Examination of the payment documents and payment certificate No.2 dated 28 February, 2024 revealed a variation in price and works amounting to Kshs.10,925,760 which had been effected and paid in full. However, there was no evidence that the variation of price and works was approved by an Evaluation Committee before submission through the Head of a Procurement Function, to the Accounting Officer for approval, as per Regulation 132(2)(b) of Public Procurement and Asset Disposal Regulations, 2020.

28.3 Unaccounted for Provisional Sums

Examination of payment vouchers revealed that provisional sums amounting to Kshs.1,030,000 were made in the Bills of Quantities and certified for payment in the

IPC 2. However, expenditure for the provisional sum were not supported with detailed schedules of payments and other supporting documents. Further, there was no documented evidence to confirm that the utilization of provisional sum was requested and approved by Tender Evaluation Committee as required by Section 139(2) of the PPADA, 2015.

28.4 Incomplete Works

Review of the payment certificate and measurement sheet revealed that tendered items provided for in the submitted priced Bills of Quantities and binding as per the contract agreement amounting to Kshs.10,695,664 was not fully executed yet the contractor was fully paid and the retention money released. In addition, the payment was not supported by completion certificate.

In the circumstances, value for money may not be realized on the amount incurred.

29. Stalled and Delayed Implementation of Health Projects

Physical inspection of projects carried out in the month of June, 2025 and review of project progress reports revealed that five (5) projects awarded at a total contract sum of Kshs.2,476,403,248 by the County Executive in the previous financial years had stalled or were yet to be completed as detailed **Appendix II:**

In the circumstances, value for money was not realized on the expenditure of Kshs.1,036,115,802 so far incurred.

30. Lack of Land Ownership Documentation for Level 4 Health Facilities

Review of land ownership documents for Level 4 health facilities under Uasin Gishu County Government revealed that five (5) health facilities are situated on parcels of land for which the County Government did not possess valid ownership documents, such as title deeds or allotment letters as detailed below;

- i. Turbo Sub- County Hospital had no title deed or lease documentation provided.
- ii. Huruma Sub-County Hospital had no title deed or lease documentation provided. EMC block 15/326, 15/328 & 15/329 should have been amalgamated to 15/327 in 2009. However, the plot amalgamation had not been done.
- iii. Mama Rachel Ruto Maternity Hospital: had no title deed or lease documentation provided.
- iv. Burnt Forest Sub - County Hospital: The facility has an allotment letter but had no title deed processed for amalgamation of the plots Nos. (80,81,84,85,86,87,88,89,90,91,92-98).
- v. Uasin Gishu Sub- County Hospital: Title deed provided however map sheet was not provided.

In the circumstances, ownership of facilities could not be confirmed.

31. Delayed Supply of Drugs from Kenya Medical Supplies Authority (KEMSA)

The statement of financial performance reflects use of goods and services expenses of Kshs.3,589,591,311 which according to Note 10 to the financial statements includes expenditure of Kshs.558,894,776 in respect of specialized materials and services. Examination of expenditure records relating to specialized materials and services revealed that Kenya Medical Supplies Authority (KEMSA) was paid Kshs.55,526,111 in the month of January, 2025 for supply of drugs. Out of this amount, Kshs.12,161,406 related to back-orders for the following health facilities;

i. Burnt Forest Sub County Hospital	Kshs.2,043,137
ii. Huruma District Hospital	Kshs.1,830,995
iii. Kapteldon Health Center	Kshs.1,998,514
iv. Kesses Health Center	Kshs.1,740,480
v. Uasin Gishu District Hospital	Kshs.2,272,625
vi. Ziwa Sirikwa Sub District Hospital	Kshs.2,275,655

The orders temporarily out of stock (back orders) were delayed and were not received in time as per the requisitions and portends to poor service delivery. Further, it was not clear whether the deliveries were made, alternatives had been obtained or the drugs were still needed.

In the circumstances, value for money for ordered drugs of Kshs.12,161,406 could not be confirmed.

32. Anomalies in Execution of Ward Projects

32.1 Unsupported Supply and Delivery of Lighting Equipment

The statement of financial performance reflects other grants and subsidies expenses of Kshs.406,321,284 which according to Note 13 to the financial statements includes other capital grants and payments of Kshs.295,852,806. Included in this expenditure is a payment of Kshs.44,500,000 made to a company for the supply and delivery of materials and accessories for the installation of six (6) low-cost high mast and sixty (60) units of streetlighting networks at a contract sum of Kshs.47,998,000. However, examination of documents in support of the expenditure revealed the following anomalies: -

- i. Lack of stores records to confirm that the items were taken on charge and/or delivered.
- ii. Lack of pre-inspection reports from the Public Works Department justifying the need for items as supported by Bills of Quantities and also highlighting the specific locations for the final installations.
- iii. Job cards for the works done were not provided for review.
- iv. Lack of post inspection report to certify the works done.

In the circumstances, the County Executive may not get value for money from the purchase and supply of the lighting equipment costing Kshs.44,500,000.

33. Project Inspection

Audit inspection was undertaken in the Month of September, 2025 for the sampled projects which were implemented at a cost of Kshs.1,856,784,189 and amounts paid to date of Kshs.499,737,974. No explanation was given for failure to complete the seven (7) projects on time. The various observations were noted as disclosed in **Appendix III**.

In the circumstances, value for money was not realized on the expenditure of Kshs.499,737,974 so far incurred.

34. Long Outstanding Trade Payables

The trade and other payables balance of Kshs.1,438,182,484 included long outstanding payables amounting to Kshs.436,741,152 from financial years 2019/2020 to 2023/2024, for which no explanation was provided regarding non-payment as required by Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015. Further, the Entity did not maintain updated creditors movement ledgers or schedules showing opening balances, payments during the year, additions, and closing balances.

In addition, expenditures totaling Kshs.424,898,249 were committed in June, 2025, contrary to Regulation 50(1) of the same Regulations, which stipulates those commitments for goods and services should be made no later than 31 May each year unless expressly approved in writing by the Accounting Officer.

In the circumstances, Management was in breach of the law

35. Incomplete Integrated Revenue Management System (IRMS)

The County Executive made payments of Kshs.14,340,000 to a local firm in respect of supply and delivery, installation testing and commissioning of Integrated Revenue Management System (IRMS) which brings the total payments to date to Kshs.43,020,000 which is 90% of the contract sum of Kshs.47,800,000. According to the original contract agreement, scheduled payments were to be made where 30% was to be paid upon submission and acceptance of inception report, 30% on submission and acceptance of implementation report with at least 12 system modules implemented and 40% upon submission and acceptance of final report having implemented all the system modules in the terms of reference.

Review of documents in support of the payment revealed that the payment was not supported with terms of reference indicating what was to be delivered, progress reports indicating the deliverables achieved and whether a corresponding inspection and acceptance and/or technical inspection had been done to ascertain the efficacy of what

was delivered. It was not clear whether the payments were made in adherence to the agreed schedule. Verification done on the system revealed that 18 modules had been completed, 4 modules partially completed and 2 modules had not been done completely. Further, the performance security bond provided from a microfinance bank expired on 26 May, 2025.

In the circumstances, value for money on Integrated Revenue Management System could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 effect of the matters described in the Basis for Conclusion on the 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 governance were not effective

Basis for Conclusion

1. Failure to Maintain an Updated Imprest Register

Examination of the imprest registers for different departments revealed cases where the imprest register was not updated. It was observed that details relating to date of surrender were not recorded in the imprest register. It was therefore not possible to confirm that surrender of imprests was done within seven (7) working days after returning to duty station as required by Regulations 93(5) of the Public Finance Management Regulations, (County Governments), 2015.

In the circumstances, control of issuance and surrender of imprest could not be confirmed.

2. Understaffed Legal Department

Review of the County Government records revealed that the County Executive had an established Office of the County Attorney which is tasked with representing the County Executive in court or any other legal matters. Review of the County Government Staff Establishment revealed authorized staff establishment for Legal Department was forty-two (42) staff out of which only eleven (11) had been filled resulting to a deficit of thirty (30) staff. This however, impacts negatively on service delivery of the legal department

and contributes to County Government incurring heavy legal costs through outsourcing of legal services.

Further, physical case files in the registry were kept in manual format and there was no electronic copy or back up of the files, or fireproof cabinets to protect the files from fire or any other damages. Therefore, the office was at risk of loss of files and vital County information therein.

In the circumstances, the effectiveness and efficiency of operations in legal department could not be confirmed.

3. Inadequate Composition of Audit Committee

Review of the governance structure revealed that there were five (5) appointed members of the Audit Committee out of which one member declined the appointment and another member stepped down after being appointed to act as the Secretary to County Public Service Board (CPSB) in 2022. As at the time of audit, the Audit Committee Members were three (3) in number which was below the threshold as stipulated in the Gazette Notice No.40 which states that the County Executive shall competitively source for 4 members of its Audit Committee from suitably qualified persons, one of whom shall be the Chair.

In addition, it was noted that the Audit Committee Members were all Certified Public Accounts(K) and had master's degree in Finance and Business Administration. However, diversity of skills was not considered in the appointment of the Audit Committee Members.

Further review of the Audit Committee records revealed that there was no nominated senior officer by the County Governor during the year. This was contrary to requirement by section 4.2.1.5. of the Gazette Notice Vol. CXVILT— No.40 on Audit Committee Guidelines for County Governments dated 15th April, 2016 which states that the County Governor shall nominate one senior officer to sit in the Audit Committee.

In the circumstances, the Audit Committee was inadequately constituted.

4. Ineffective Internal Audit Unit

Review of the Internal Audit Annual Work Plan revealed that the Audit Committee approved the plan on 22 April, 2024, three (3) months after the required timeline the work plan ought to have been submitted to the Audit Committee for approval. This was contrary to regulation 163(1)(a) of Public Finance Management (County Governments) Regulations, 2015. Further, minutes of Audit Committee for quarter three were not provided for review.

In addition, the Internal Audit Unit had limited access/rights to Information Technology (IT) Systems including IFMIS, IPPD Payroll and Revenue system (Sisibo) operated by the County Government and therefore, could not audit the systems efficiently and no audit reports covering these areas were provided.

Further, review of Internal Audit Department staffing level revealed that there were only six (6) staff in place discharging the Internal Audit Function. Review of the August, 2023 authorized staff establishment revealed an approved staffing of thirty (30) therefore, leading to a shortage of twenty-four (24) staff.

In the circumstances, operational effectiveness of internal audit department could not be confirmed.

5. Deficiencies in Operations of Audit Committee and Internal Audit

As previously reported, review of the Audit Committee and internal audit operations revealed the following significant deficiencies undermining their effectiveness;

- i. The Audit Committee and the Internal Audit Department did not undergo professional external assessments of their effectiveness by a professionally recognized body or institution within the past three years contrary to Regulation 159(3) of the Public Finance Management (County Governments) Regulations, 2015.
- ii. Management had not developed policies, guidelines, or capacity-building initiatives for the Audit Committee contrary to Regulation 175 of the Public Finance Management (County Governments) Regulations, 2015. Guided by Gazette Notice Vol. CXVILTI— No.40 on Audit Committee Guidelines for County Governments dated 15th April, 2016, Audit Committee charter and Public Finance Management (County Governments) Regulations, 2015 and Customized internal audit manual/policy not provided.
- iii. The personal files of Audit Committee Members were not provided for audit; therefore, it was not possible to confirm whether the members possessed the relevant qualifications, experience, attitudes and skills-set required for oversight of the County Executive and met the requirements of Chapter Six of the Constitution.
- iv. The County Executive Appointed Audit Committee comprising of three (3) members in 2016 and the chairperson who had been appointed and was in office during the first term had his appointment renewed in November, 2021. This contravened Regulation 170(2) of Public Finance Management (County Governments) Regulations, 2015 which requires that after expiry of every term, at least one third of the Committee to retire and not be eligible for reappointment.
- v. The Audit Committee failed to fulfil its critical oversight responsibilities, including monitoring the internal financial controls of the County Executive, reviewing the effectiveness of the internal audit function, and failed to issue the required periodic and annual reports.
- vi. In addition, both the Internal Audit Unit and the Audit Committee lacked independent budgets or authority to incur expenditure. This deprives the head of the Internal Audit unit and the Audit Committee of operational independence, in contravention of Regulation 155 of Public Finance Management (County Governments) Regulations, 2015 which gives the Head of the Internal Audit unit in a County Government entity operational independence by requiring the Head of

Internal Audit unit to report administratively to the Accounting Officer and functionally to the Audit Committee.

In the circumstances, the operational independence and effectiveness of the Internal Audit Unit and the Audit Committee could not be confirmed.

6. Weakness in Management of Fixed Assets

Review of the Management System of the County assets revealed the following anomalies:

6.1 Incomplete Assets Register

The asset register provided for audit did not include all the assets owned by the County as most categories were left blank with no data. This was in breach of Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to maintain a register of assets under his or her control or possession that is accurate and complete.

In the circumstances, effective internal controls on assets could not be confirmed.

6.2 Failure to Tag Assets

The County Executive's assets were not tagged as a mechanism of tracking them and Management had not established policies and procedures on assets management as required by Section 132(2) of Public Finance Management (County Governments) Regulations, 2015 which provides that an Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the County Government entity's assets.

In the circumstances, controls over asset management could not be confirmed.

6.3 Non-Disposal of Obsolete and Unserviceable Assets

Defective and unserviceable motor vehicles have been grounded in parking yards in the County for a long period of time. However, no explanation was given to why the unserviceable motor vehicles and transport equipment had not been boarded and earmarked for disposal in line with Section 163(1) of the Public Procurement and Asset Disposal Act, 2015 which requires that an Accounting Officer shall establish a Disposal Committee as and when prescribed for the purpose of disposal.

In the circumstances, the internal controls on management of fixed assets could not be confirmed.

7. Weaknesses in ICT Internal Control Environment

Review of Information Communication Technology (ICT) environment revealed the following anomalies;

- (i) Failure to carry out annual audit of software and applications run by the County Executive contrary to Government ICT Standards (Systems and Applications Standard). In addition, no evidence was provided to show that the Department of ICT, E-Government and Innovation undertook quarterly preventive maintenance for IT Equipment in the County Executive.
- (ii) The Department of ICT, E-Government and Innovation through a letter dated 3 February, 2025 appointed an ICT Steering and ICT Strategic Committee. However, no evidence was provided indicating that the Committees held regular meetings to advise on ICT initiatives and direct the development of IT services and operational plans.
- (iii) The ICT Policy provided for audit review was not approved. Further, the County Executive did not have in place a Disaster Recovery Plan and Information Security Management Framework.
- (iv) Majority of staff used personal emails for Official Government Business. Enquiries with Management revealed that approximately thirty percent (30%) of County Executive staff, had been set up on the county mail system. However, some were still using personal emails for official Government business despite being provided with official email addresses. In addition, the remaining seventy percent (70%) of County Executive staff who had not been set up on the county Mail System and continued transacting official business through their personal emails.

In the circumstances, controls over ICT governance could not be confirmed.

8. Information and Communication Technology (ICT) Assets Register

Review of the ICT register provided for audit verification revealed the following issues;

- i. The ICT asset register was not maintained properly, missing key disclosures such as source of funds, depreciation and net book values.
- ii. The ICT register was not regularly updated and lacked pertinent information especially regarding newly acquired equipment as well as any that had been damaged or lost.
- iii. No evidence was provided indicating that the assets were regularly inspected to confirm existence, condition and location of the assets.
- iv. Physical verification of ICT equipment such as laptops and mobile phones from various departments revealed that newly acquired equipment were not captured in the ICT asset register raising concerns as to the ownership of the assets.

In the circumstances, the effectiveness of internal controls over the management of fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 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


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 November, 2025

Appendix I: Prior Year Audit Matters 2023/2024

No	Matters Raised
	Report on the Financial Statements
1.	Variance between financial statement balances and data in IFMIS reports
2.	Domestic travel and subsistence payment vouchers not provided or and others not supported
3.	Unsupported expenses for commissioning of Mama Rachel hospital
4.	Unsupported fuel, Oil and lubricants
5.	Unsupported and misclassified expenditure on foreign travel
6.	Anomalies in pending bills-unexplained increase, lack of ageing, delayed payments
	Report on the Lawfulness and Effectiveness in the Use of Public Resources
7.	Budgetary control and performance
8.	Failure to Observe Ethnic Balance on Staff Composition
9.	Irregularities in Recruitment of Employees
10.	Irregular Payment of Special House Allowance
11.	Irregular Payment of Acting Allowance
12.	Non-compliance with a third rule on salary deductions
13.	Payment of ECD teachers outside IPPD
14.	Irregular procurement of staff employee insurance covers
15.	Unsupported payment of staff medical insurance cover
16.	ICT equipment purchased- not in use, not tagged
17.	Failure to adhere to DANIDA Fund agreements
18.	Late disbursement of funds to Health Facilities
19.	Failure to disburse funds to health facilities
20.	DANIDA special purpose account with three-year funds not disbursed
21.	Failure to prepare facility returns
22.	Irregular outsourcing of consultancy services
23.	Construction of hospitals-stalled hospitals,
24.	Irregularities on road projects construction
25.	Irregularities in rehabilitation of civil works
26.	Prolonged delays in construction of 64 stadium
27.	Irregularities in procurement of mobile phones and laptops
28.	Irregular extension of consultancy services in the upgrading of 64 stadium
29.	Misstatements, irregularities and illegalities in the acquisition of land
30.	Stalled construction of Chebororwa Agricultural training Centre
31.	Irregularities in issuance of certificates of completion of works
32.	Equipping of call Centre
33.	Irregularities purchase and distribution of certified seeds
34.	Office of the County Attorney
35.	Lack of operational and secondary power back-up

No	Matters Raised
	Report on the Effectiveness of Internal Controls, Risk Management and Governance
36.	Control weaknesses in asset management
37.	Lack of human resource policy, procedures manual, risk management policy and employee code of conduct
38.	Weaknesses in ICT internal control environment
39.	Deficiencies in operations of audit committee and Internal audit
40.	Department of ICT Assets

Appendix II: Stalled and Delayed Health Projects

No.	Project Name	Contract No.	Contract Sum (Kshs.)	Amount Paid as at the time of Audit (Kshs)	Observation
1	Proposed erection and completion of model Sub County Hospital Phase II (OPD Block, Maternity Block, Family Planning block, ANCBLOCK, Dental Block, Incinerator, Kitchen, Laundry and Morgue) at Kesses Health Centre	CGU/HL TH/T/00 2/2019/2 020	450,567,251	417,112,170	IPC 14 of Kshs.10,379,326 with total works measured of Kshs.427,491,497 had not been paid. The project was estimated to be at 95%. Initial completion date was May, 2022 and was extended to February, 2026. Financial appraisal was done revising the contract sum to Kshs.540,608,459t ranslating to upward variation of Kshs.90,041,208 it is no clear how this variation will be funded. Works not complete include: Finishing works, Fencing, fitting of covers and rainwater goods and pump for

No.	Project Name	Contract No.	Contract Sum (Kshs.)	Amount Paid as at the time of Audit (Kshs)	Observation
					underground water tank, electrical and mechanical works. Contractor on site
2	Proposed Construction of Model Sub County Hospital (OPD Block, Maternity Block, Family Planning Block, ANC Block, Dental Block, Incenerator, Kitchen, Laundry, Chapel, External works and Morgue at Turbo Health Centre	CGU/HL TH/T/00 1/2022-2023	705,710,330	111,051,894	The project is at 32% completion. The contractor not on site. The project commenced on 27 April, 2023 with estimated completion date of 29 January, 2026.
3	Proposed Construction of Ziwa Level 5 Hospital (OPD Block, X-Ray Block, Records Block, Pharmacy Block & Maternity Block	CGU/HL TH/T/00 1/2019-2020	806,562,179	331,445,630	The project is at 41% completion. The project commenced in January, 2020 with estimated 1st completion date of 31 August, 2022. The project was extended for 20 months to 31 December 2025 and no justification provided for extension. Progress on works done: the frame of the building has reached roofing level with beams

No.	Project Name	Contract No.	Contract Sum (Kshs.)	Amount Paid as at the time of Audit (Kshs)	Observation
					installed, Walling done on the ground and first floor with partial plastering on the first floor. The contractor has not been on site for over one year.
4	Proposed Construction and Equiping of Ziwa level 5 Hospital - Phase III	CGU/HL TH/T/00 1/2021/2 022	415,317,248	147,068,408	The project was at 35% completion. The project commenced in month of March, 2022 with estimated first completion in the month of March, 2022. The project was extended to the month of January, 2026 and no justification provided for extension. Only main structure works were done with no finishes works done. The contractor was not been on site for over one year.
5	Proposed Model Sub-County Hospital Phase I (Ground Floor - OPD Block, Maternity Block, Family Planning Block) Moiben Health Centre	Zedka Technica I Services	98,246,241	29,437,700	Amount paid during the year under review Kshs.29,437,700 for IPC No. 1 and No. 2. The project was 30% complete. The contractor was not on site. On 7 April 2016 the contractor issued

No.	Project Name	Contract No.	Contract Sum (Kshs.)	Amount Paid as at the time of Audit (Kshs)	Observation
					<p>Notice for stoppage of works citing that they were closing site on 8 April, 2016 till the 1st and 2nd interim payment Certificate were paid plus 3% penalty due to late payment. The contractor later proceeded to file a court case number: HCC/9/2016 for late payment and on 9 May, 2025 a judgement was made in his favour and the County Executive was ordered to pay him Kshs.1,000,000,000</p>
	Total		2,476,403,248	1,036,115,802	

Appendix III: Project Inspection

Description	Contract Sum (Kshs)	Amount Paid during the financial year under review (Kshs)	Estimated Original Completion date	Observation
Construction of Potato Store at Ainabkoi	25,493,954	21,376,977	8 July 2024	-Builders work complete. -Fencing and gate and gate house complete -Septic tank and ablution block complete. -Underground water tank not done. -Elevated steel tank not done instead a pre-existing tank painted. -Mechanical Installations including cooling units done. - Tests runs not yet done. -Works done estimated at 86% complete.
Construction and Completion of Custer 4 ward offices	164,904,152	29,781,520	17 February, 2023	Work not complete, 51 % Complete. Performance Bond Guarantee expired on 22 February 2024
Construction of roads, footpaths, stormwater, public lighting, water & sanitation and social amenities in selected informal settlement of Maili nne, Mwanzo, Shauri, Kipkaren, Segero, KK and Kasarani in the county of Uasin Gishu.	1,299,477,116	342,625,893	4 July, 2025	Work 51% complete, Advance payment of Kshs.259,895,423.17 made Recovered 205,824,414.56

Description	Contract Sum (Kshs)	Amount Paid during the financial year under review (Kshs)	Estimated Original Completion date	Observation
Supply, installation, testing and commission of Traffic Control Equipment at Eldoret CBD	48,695,176	35,486,766	28 November, 2025	-Work not complete, 73 % Complete. -Only functional in two areas out of the five marked areas. -Performance Bond guarantee expired on 28 May 2025
Construction of Administration Block at Ngenyiliel Vocational Training Centre	99,530,535	12,251,655	24 July, 2024	-Work not complete, 93 % Complete. -Amount paid to date is Kshs.92,376,901 which includes fluctuation amount of Kshs.2,149,308 and materials on site of Kshs.137,000. -Performance Bond guarantee of 5% of the contract sum not provided. -Bills of Quantities not provided to enable evaluation of works not done.
Erection and Completion of a social hall, ablution block, boundary wall and gate house at racecourse social hall	70,379,410	13,030,990	4 February, 2025	-Work at 19% completion level. -Performance bond guarantee expired on 12 May 2025 but not replaced.
Construction Equipping, Installation and Commissioning of Modern Chicken Abattoir in Uasin Gishu County	34,619,300	5,061,150	30 November, 2025	-Borehole drilling, substructure works and roofing of the reinforced concrete superstructure had been done.
Supply, delivery and installation of Complete unit of New Stationary	139,178,500	61,500,000	2 March, 2027	Plant supplied and verified awaiting installation.

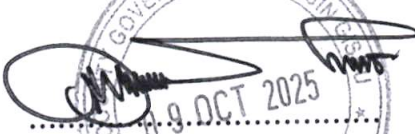
Description	Contract Sum (Kshs)	Amount Paid during the financial year under review (Kshs)	Estimated Original Completion date	Observation
Asphalt Drum Mix Plant in Turbo Sub-County				
Total	1,856,784,189	499,737,974		

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30, 2025.

10. Statement of Financial Performance for the year ended 30 June 2025

	Notes	FY 2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	8,266,146,481
Miscellaneous Revenue	7	-
Total		8,266,146,481
Revenue from exchange transactions		
Other income	8	-
Total revenue		-
Expenses		
Employee costs	9	4,822,286,696
Use of goods and services	10	3,589,591,311
Transfers to other Government Entities	11	525,556,127
Depreciation and amortization expense	12	21,246,040
Other Grants and Subsidies	13	406,321,284
Finance costs	14	-
Social Benefits	15	-
Total expenses		9,365,001,459
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Deficit for the year		(1,098,854,978)
Taxation	20	-
Net Deficit		(1,098,854,978)

The Financial Statements were signed by:


 Name: Mr. Eliud Chemaget
 Chief Officer Finance


 Name: Koehn Martin Mutai
 Director Accounting Services
 ICPAK No. 065814

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30, 2025.

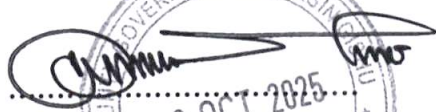
11. Statement of Financial Position as at 30 June 2025

	Notes	FY 2024-2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	1,152,903,227	1,043,934,175
Receivables from Exchange Transactions	22	-	
Receivables from Non-Exchange Transactions	23	2,868,650	1,319,900
Inventories	24		
Current portion of investments	25		
Total Current Assets		1,155,771,877	1,045,254,075
Non-Current Assets			
Receivables from Exchange Transactions	22(b)		
Non- Current portion of investments	25		
Property, Plant and Equipment	26	2,093,130,709	-
Intangible Assets	27	37,395,085	-
Investment Property	28		
Right-of-use assets	29	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		2,130,525,794	0
Total Assets (A)		3,286,297,670	1,045,254,075
Liabilities			
Current Liabilities			
Trade and Other Payables	32	1,438,182,484	-
Refundable Deposits and Prepayments	33	357,550,378	-
Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
Total Current Liabilities		1,795,732,862	-
Non-Current Liabilities			
Non-Current Provisions	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Non-Current Employee Benefit Obligation	37	-	-
Borrowings – Non-Current Portion	38	-	-
Service Concession Liability	39	-	-
Total Non- Current Liabilities			
Total Liabilities (B)			
Net Assets(A-B)		1,490,564,808	1,045,254,075


County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30, 2025.

	Notes	FY 2024-2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Represented By:			
Reserves		-	-
Accumulated Surplus		(554,550,162)	-
Capital Fund		2,045,114,970	-
Net Assets		1,490,564,808	1,045,254,075

The financial statements were signed by:



Name: Mr. Eliud Chemaget
 Chief Officer Finance




Name: Koech Martin Mutai
 Director Accounting Services.
 ICPAK M/N/No. 6814
 DIRECTOR



County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30, 2025.

12. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	544,367,221		0	544,367,221.0
Adjustments:	0		0	0
Recognition of assets	0		0	0
Recognition of liabilities	0		0	0
As at July 1, 2024	544,367,221	-	0	544,367,221.0
Return to CRF	(62,405)		0	(62,405)
Surplus/ deficit for the year	(1,098,854,978)			(1,098,854,978)
Additions during the period	-	-	2,045,114,970	2,045,114,970
As at June 30, 2025	(554,550,162)	-	2,045,114,970	1,490,564,808

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30, 2025.

13. Statement of Cash Flows for the year ended 30 June 2025

		FY 2024-2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		8,266,146,481
Miscellaneous Revenue		-
Other income		-
Total receipts		8,266,146,481
Payments		
Employee costs		4,276,416,909
Use of goods and services		2,989,878,661
Transfers to other Government Entities		348,556,127
Other Grants and Subsidies		398,581,445
Finance costs		-
Social Benefits		-
Total payments		8,013,433,142
Net cash flows from/(used in) operating activities	40	252,713,338
Cash flows from investing activities		
Purchase of PPE		(2,023,722,970)
Purchase Intangible assets		(21,392,000)
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Purchase of investments		-
Sale of investments		-
Net cash flows from/(used in) investing activities		(2,045,114,970)
Cash flows from financing activities		
Returns to CRF		(62,405)
Return to donors account		(1,309,490)
Adjustment of Flocca A/c balances		(224,725,685)
Transfers to capital fund		2,045,114,970
Increase in Deposits		82,353,293
Net cash flows from financing Activities		1,901,370,683
Net increase/(decrease) in cash &Cash equivalents		108,969,052
Cash and cash equivalents at 1 July 2024	21	1,043,934,175
Cash and cash equivalents at 30 June 2025	21	1,152,903,227

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Recurrent and Development Budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Revenues						
Opening balance (Non-refundable special purpose accounts)	-	1,043,934,175	1,043,934,175	1,043,934,175	-	100
Transfers from CRF	14,135,856,935		14,135,856,935	10,311,261,451	3,824,595,484	73
Miscellaneous Revenue			-	-	-	
Other income			-	-	-	
Total revenues	14,135,856,935	1,043,934,175	15,179,791,110	11,355,195,626	3,824,595,484	
Expenses						
Employee costs	4,418,532,194	-	4,418,532,194	4,276,416,909	142,115,285	97
Use of goods and services	3,015,240,346		3,015,240,346	2,989,878,661	25,361,685	99
Transfers to other Government Entities	914,614,350		914,614,350	348,556,127	566,058,223	38
Other Grants and Subsidies	472,354,698		472,354,698	398,581,445	73,773,253	84
Social Benefits	-		-	-	-	
Total	8,820,741,588	-	8,820,741,588	8,013,433,142	807,308,446	
Capital items						
Acquisition of PPE	4,028,912,467	1,043,934,175	5,072,846,642	2,045,114,970	3,027,731,672	40
Capital Transfers to govt Agencies	1,201,707,544		1,201,707,544	-	1,201,707,544	-
Non-Financial Assets	-		-	-	-	
Other development	84,495,336		84,495,336	-	84,495,336	-
Total expenses Development	5,315,115,347	1,043,934,175	6,359,049,522	2,045,114,970	4,313,934,552	
Total Expenses	14,135,856,935		15,179,791,110	10,058,548,112	5,121,242,998	
Surplus/ deficit	-	-	-	1,296,647,514	(1,296,647,514)	

1. There was delay in exchequer releases hence the County Government of Uasin Gishu could not transfer all the budgeted transfers from County Revenue Fund to County Executive for expenditure.
2. The difference in the performance is caused by the budget which is in cash basis and the financial statement which is prepared in IPSAS Accrual basis

Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	1,296,647,514
1	Increase in deposits amount in cash flow	82,353,293
2	Flocca opening balances adjustment in cashflow	(224,725,685)
3	Return to donors a/c adjustment in cashflow	(1,371,895)
	Closing Cash and Cash Equivalent as per the statement of Cash flows	1,152,903,227

14. Notes to the Financial Statements

1. General Information

Uasin Gishu County Executive is established by and derives its authority and accountability from the Constitution of Kenya 2010. The Entity is domiciled in Kenya.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (Entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorised for issue by the accounting officer on 29/8/2025

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

Notes to the financial statements

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *entity* pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *entity* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *entity* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *entity's* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

Standard Effective date and impact:

IPSAS 43 Applicable 1st January 2025

The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.

IPSAS 44: Applicable 1st January 2025

Non- Current The Standard requires,

Assets Held Assets that meet the criteria to be classified as held for sale to be measured at the lower for Sale and of carrying amount and fair value less costs to sell and the depreciation of such assets to Discontinued cease and: Assets that meet the criteria to be classified as held for sale to be presented Operations separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

IPSAS 45- Applicable 1st January 2025

Property The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has Plant and additional guidance/ new guidance for heritage assets, infrastructure assets and Equipment measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.

IPSAS 46 Applicable 1st January 2025

Measurement The objective of this standard was to improve measurement guidance across IPSAS by:

- i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.
- ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Standard	Effective date and impact:
	<ul style="list-style-type: none"> iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025	
Standard	Effective date and impact:
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Standard

Effective date and impact:

- iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)

4. Summary of Significant Accounting Policies

a) **Revenue recognition**

i) **Revenue from non-exchange transactions**

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) **Revenue from exchange transactions**

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) **Budget information**

The original budget for FY 2024/25 was approved by the County Assembly on 28/5/2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity

The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfer's ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will

obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note xx.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

Notes to the Financial Statements (Continued)

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

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

Notes to the Financial Statements (Continued)

m) Contingent assets

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

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

different from those at which they were initially reported are recognized in surplus or deficit in the period.

Notes to the Financial Statements (Continued)

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The Entity regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers.

t) Service concession arrangements.

The *Entity* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

Notes to the Financial Statements (Continued)

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount recognised in Capital fund	Total transfers 2024/2025
			Kshs
Recurrent	6,967,371,157	0	6,967,371,157
Development	1,298,775,323	2,045,114,970	3,343,890,293
Special purpose transfers	0	0	0
Total	8,266,146,481	2,045,114,970	10,311,261,450

7. Miscellaneous Revenue

Nature of Revenue	2024-205
	Kshs
In kind grants and donations	0
Refunds & Reimbursements	0
Revenues not classified anywhere else	0
Total	0

8. Other Incomes

Description	2024-2025
	Kshs
Insurance recoveries	0
Sale of tender documents	0
Services concession income	0
Other incomes not specified elsewhere	0
Total other income	0

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

9. Employee Costs

Description	2024-2025
	Kshs
Basic salaries of permanent employees	3,748,14,000
Basic wages of temporary employees	0
Personal allowances – part of salary	2,525,000
Pension and other social security contributions	744,268,205
Employer contributions to compulsory national social security schemes	252,212,484
Employer contributions to compulsory national health insurance schemes	75,097,007
Employer contribution to compulsory housing scheme	0
Other social benefit schemes	0
Other personnel costs	0
Total Employee costs	4,822,286,696

10. Use of Goods and Services

Description	2024-2025
	Kshs
Utilities, supplies and services	199,547,299
Communication, supplies and services	38,556,580
Domestic travel and subsistence	148,457,575
Foreign travel and subsistence	3,882,563
Printing, advertising, and information supplies & services	53,133,191
Rentals of produced assets	21,004,379
Training expenses	81,192,795
Hospitality supplies and services	375,125,361
Insurance costs	483,694,591
Specialized materials and services	558,894,776
Other operating expenses <i>including bank Charges</i>	367,856,314
Office and general supplies and services	24,181,495
Fuel Oil and Lubricants	221,371,365
Routine maintenance – vehicles and other transport equipment	95,504,810
Routine maintenance – other assets	862,248,105
Purchase of Certified Seeds ,Breeding Stock	54,940,111
Total	3,589,591,311

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

11. Transfers to Other Government Entities

Description	2024-2025
	Kshs
Transfers to other County Government entities	525,556,127
Transfers to self-reporting projects	-
Transfers to car loan and mortgage schemes	-
Others (specify)	-
Total	525,556,127

12. Depreciation and Amortization Expense

Description	2024-2025
	Kshs
Property, plant and equipment	21,246,040
Intangible assets	-
Investment property carried at cost	-
Total	21,246,040

13. Other Grants and Subsidies

Description	2024-2025
	Kshs
Membership dues and subscriptions to international organizations	0
Scholarships and other educational benefits	1,546,948
Emergency relief and refugee assistance	0
Grants to small businesses, cooperatives, and self employed	0
Other Capital Grants& Payments	295,852,806
Other Current Grants & Payments	108,921,530
Total Grants and Subsidies	406,321,284

14. Finance Costs

Description	2024-2025
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	0
Interest on Domestic Borrowings (Non-Govt)	0
Interest on Borrowings from Other Government Units	0
Interest on bank overdrafts	0
Interest on loans from commercial banks	0
Total finance costs	0

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

15. Social Benefits

Description	2024-2025
	Kshs
Transfers to the elderly	0
Transfers to orphans	0
Transfers to the physically challenged	0
Total social benefit expenses	0

16. Gain/Loss on Sale of Assets

Description	2024-2025
	Kshs
Property, plant and equipment	0
Intangible assets	0
Other assets not capitalised	0
Total gain on sale of assets	0

17. Gain/Loss on Foreign Exchange

Description	2024-2025
	Kshs
Gain or loss on foreign exchange transactions	0
Gain or loss on balances in foreign exchanges	0
Total	0

18. Gain/Loss on Fair Value Investments

Description	2024-2025
	Kshs
	0

19. Impairment Loss

Description	2024-2025
	Kshs
Property, Plant and Equipment	0
Intangible Assets	0
Total Impairment Loss	0

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

20. Taxation

Description	2024-2025
	Kshs
Current income tax charge	0
Tax charged on rental income	0
Tax charged on interest income	0
Original and reversal of temporary differences	0
Income tax expense reported in the statement of financial performance	0

21. Cash and Cash Equivalents

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	7,920,009	2,707
Development Account	3,637,614	59,699
Deposits Account	357,550,378	275,197,085
Special Purpose Accounts	281,602,507	279,294,419.00
Other operating commercial accounts (<i>Specify</i>)	502,192,719.35	489,380,265
Total	1,152,903,227	1,043,934,175

21 (a) Detailed Analysis of the Cash and Cash Equivalents

	Account number	Period ended	Opening Statement
		Jun-25	1 st July 2024
Financial Institution		Kshs	Kshs
Recurrent Accounts			
RECURRENT CBK-1000171316	1000171294	7,920,009	2,707
Development Accounts			
DEVELOPMENT CBK-100171294	1000171294	3,637,614	59,699
Special Purpose Accounts			
ROAD FUEL LEVY CBK-1000248475	1000248475	86,453,528	2,162,215
HEALTH CONDITIONAL GRANT CBK-	1000248483	-	-
HEALTH SPECIAL PURPOSE ACCOUNT CBK-	1000335556	-	1,261,964
DEVELOPMENT GRANT AC.CBK	1000372068	-	-
UASIN GISHU COUNTY CLIMATE SMT.AG A/C CBK	1000366214	-	-
UASIN GISHU COUNTY AGRICULTURE.S.DEV.S.PR A/C	1000366222	-	-
UASIN GISHU COUNTY KENYA DEVOLUTION SUPPORT PROGRAM GRANT	1000444193	6,498,723	22,501,753
VILLAGE POLY PROJECT FUND-CBK	1000369318	6,942	6,942

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

UASIN GISHU CONTY URBAN INST.GRANT CBK AC NO:1000372044	1000372044	-	-
UASIN GISHU COVID 19-EMERGENCY CBK AC NO:1000465751	1000465751	-	-
UG COUNTY PRIMARY ACCOUNT -1000571877	1000571877	11,377,894	2,896,449
UG NAT AGRI VAL A/C	1000719378	42,216,801	23,089,300
UG COUNTY CLIMATE CHANGE FUND	1000583018	-	224,725,685
UG AGGREG &INDUSTRIAL PARK	1000724889	135,048,619	2,650,111
Deposit Accounts			
DEPOSIT CBK-1000248467	1000248467	357,550,378	275,197,085
Other operating commercial accounts (Specify)			
IMPREST KCB-	1167279476	4,982	8
PWD ACCOUNT-KCB-	1211782794	556	556
PROJECT FORCE KCB-	1182110363	29,036	29,036
VILLAGE POLYTECHNIC(Paramount bank)	60002062015	(8,724)	(2,976)
UG World Bank F UNDS A/C(paramount BANK)	60002062012	21,251	24,701
UG-PROJECT BANK-KCB A/C	1238916880	8,776	10,849
ASDSP A/C NO.01141761835700-COOP BANK		-	47,526
KUSP-UIG A/C NO.1258437260	1258437260	-	339
SPA UASIN GISHU COUNTY URBAN DEV GRANT(udg)	1141957681100	2,877,019	2,876,828
UG COUNTY KISIP	85000098702	492,388,224	317,015,771
UG COUNTY NAVCDP	82000028971	6,871,600	169,377,627
Total		1,152,903,227	1,043,934,175

Notes to the Financial Statements (Continued)

22. Receivables from Exchange Transactions

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (Specify)	0	0
Less: impairment allowance	0	0
Total receivables	0	0
a) Current receivables	0	0
b) Non-current receivables	0	0
Total Receivables (a+b)	0	0

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

i) Ageing analysis for Receivables

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	0	%	0	%
Between 1- 2 years	0	%	0	
Between 2-3 years	0	%	0	
Over 3 years	0	%	0	
Total (a+b)	0	%	0	

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	2024-2025
	Kshs
At the beginning of the year	0
Additional allowance during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

Notes to the Financial Statements (Continued)

23. Receivables from Non-Exchange Transactions

Description	Insert Current FY		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	2,868,650.00		1,319,900.00	
Less: impairment allowance	0		0	
Total receivables from non- exchange transactions	2,868,650.00		1,319,900.00	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current 2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	2,868,650	%		100 %
Between 1-2 years		%		%
Over 3 years		%		%
Total	2,868,650	%		%

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	2024-25
	Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

Notes to the Financial Statements (Continued)

24. Inventories

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Spare parts	0	0
Goods held for distribution	0	0
Less: allowance for impairment	0	0
Total	0	0

Detailed disclosure on inventories

2024-2025

Opening balance

Additional Inventory in the year

Inventory expensed in the year

Write-downs in the year

Others specify

Closing balance

25. Investments

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds	0	0
Financial institution	0	0
CBK	0	0
CBK	0	0
Sub- total		
b) Investment with Financial Institutions/ Banks		
Bank x	0	0

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Bank y	0	0
Sub- total		
c) Equity investments (specify)		
Equity/ shares in Entity xxx	0	0
Sub- total	0	0
Grand total	0	0
Analysed as:		
Current portion of Investment	0	0
Non-current portion of investment	0	0

d) Movement of Equity Investments

	2024-2025
	Kshs
At the beginning of the year	0
Purchase of investments in the year	0
Sale of investments during the year	0
Increase /(decrease) in fair value of investments	0
At the end of the year	0

Notes to the Financial Statements (Continued)

e) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investments is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholdin g	Indirect shareholding	Effective shareholdin g			
	%	%	%	Kshs	Kshs	Kshs
					2024-25	Opening Statement 1 st July 2024
Entity A	0	0	0	0	0	0
Entity B	0	0	0	0	0	0
Entity C	0	0	0	0	0	0

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

26. Property, Plant and Equipment

	Land	Plant & Machinery	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate		5%	16.67%	12.50%	33.30%	%			
Cost	Kshs	kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	0	0	0	0	0	0	0	0	-
Additions	27,550,000	44,687,470	9,571,800	7,798,921	49,372,921	7,273,400	1,968,122,237		2,114,376,749.
Disposals			-	-	-	-	0	-	-
Transfer/Adjustments			-	-	-	-	0	-	-
As At Jun 2025	27,550,000	44,687,470	9,571,800	7,798,921	49,372,921	7,273,400	1,968,122,23	-	2,114,376,74
Depreciation And Impairment									
Depreciation	-	2,234,374	1,595,619	974,865	16,441,183	-	0	-	21,246,040
Disposals	-		-	-	-	-	-	-	0
Impairment	-		-	-	-	-	-	-	0
Transfer/Adjustment	-		-	-	-	-	-	-	0
As At Jun 2025	-	2,234,374	1,595,619	974,865	16,441,183	-	0	-	21,246,040
Net Book Values		42,453,097	7,976,181	6,824,056	32,931,738	7,273,400	1,968,122,23	-	2,093,130,709
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-	-	0
As At 30 June, 2025	27,550,000	42,453,097	7,976,181	6,824,056	32,931,738	7,273,400	1,968,122,237	-	2,093,130,709

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	2024-2025
	Kshs
Cost/Opening balance at the beginning of the year	0
Additions	37,395,085
Disposal	
At end of the year	37,395,085
Additions-internal development	0
Disposal	0
At end of the year	0
Amortization and impairment	0
At beginning of the year	0
Amortization	0
At end of the year	0
Impairment loss	0
At end of the year	37,395,085
NBV	37,395,085

28. Investment Property

Description	2024-2025
	Kshs
Cost/Opening balance at the beginning of the year	0
Additions	0
Disposal during the year	0
Depreciation	0
Impairment	0
At end of the year	0

Notes to the Financial Statements (Continued)

29. Right-of-use assets

	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	0	0	0	0
Additions				
As at June 2025	0	0	0	0

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Accumulated Depreciation				
As at 1 July 2024	0	0	0	0
Charge for the year	0	0	0	0
As at June 2025	0	0	0	
Carrying Amount				
As at June 2025	0	0	0	0

30. Biological Assets

Description	2024-2025	Opening Statement
	Kshs	1 st July 2025 Kshs
Specify	0	0
Specify	0	0
Total	0	0

31. Tangible Natural Resources

	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	0	0	0	0
Additions			0	0
As at June 2025	0	0	0	0
Accumulated Depreciation				
As at 1 July 2024	0	0	0	0
Charge for the year	0	0	0	0
As at June 2025	0	0	0	0
Carrying Amount				
As at June 2025	0	0	0	0

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

32. Trade and Other Payables

Description	2024-2025		Opening Statement 1 st July 2025	
	Kshs		Kshs	
Trade payables	1,438,182,484.18		650,905,433.90	
Payments received in advance	0			
Employee payables	0		0	
Third-party payments	0		0	
Other payables	0		0	
Total trade and other payables	1,438,182,484.18		650,905,433.90	
Ageing analysis: (Trade and other payables)	2024-25	%	Opening balance	% of the Total
Under one year	775,334,972.00	%		53.90 %
1-2 years	226,106,359.92	%		15.72 %
2-3 years	403,677,637.21	%		28.1%
Over 3 years	33,063,515.00	%		2.30%
Total (tie to above total)	1,438,182,484.18			

33. Refundable Deposits and Prepayments

Description	2024-2025		Opening Statement 1 st July 2025	
	Kshs		Kshs	
Customer deposits	357,550,378		275,197,085	
Prepayments	0		0	
Other deposits	0		0	
Total deposits	357,550,378		275,197,085	
Ageing analysis: (Refundable deposits)		% of the Total	Opening Balance	% of the Total
Under one year	81,542,634.35	%		22.80 %
1-2 years	121,727,836.05	%		34.04 %
2-3 years	144,301,271	%		40.36 %
Over 3 years	9,978,636.65	%		2.79%
Total	357,550,378.05			100

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	0	0	0	0
Additional provisions	0	0	0	0
Provision utilised	0	0	0	0
Change due to discount and time value for money		0		0
Total provisions year end	0	0	0	0
Current Provisions		0	0	0
Non-Current Provisions	0	0	0	0

35. Lease Liabilities

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Balance at the beginning of the year	0	0
Discount interest on lease liability	0	0
Paid during the year	0	0
At end of the year	0	0

Maturity Analysis

Period	Amount
Year 1	
Year 2	
Year 3	
Year 4	
Year 5 and onwards	
Less: unearned Interest	

Analysed as:

Description	Amount
Current	
Non- Current	
Total	

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

36. Deferred Income

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
National Government	0	0
International Funders	0	0
Public Contributions and Donations	0	0
Total Deferred Income	0	0

The deferred income movement is as follows:

	National government	Internation al funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	0	0	0	0
Additions	0	0	0	0
Transfers To Capital Fund	0	0	0	0
Transfers To Income Statement	0	0	0	0
Other Transfers	0	0	0	0
Balance Carried Forward	0	0	0	0

Analysed as:

Description	Amount
Current	
Non- Current	
Total	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	0	0	0	0	0
Non-Current Benefit Obligation	0	0	0	0	0
Total Employee Benefits Obligation	0	0	0	0	0

Retirement benefit Asset/ Liability

The Entity operates a defined benefit scheme for all full-time employees from July 1, 2024. The scheme is based on percentage of salary of an employee at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out by actuarial valuers. On this basis the present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

	2024-2025	Opening Statement 1 st July 2025
Discount Rates	0	0
Future Salary Increases	0	
Future Pension Increases	0	0
Mortality (Pre- Retirement)	0	0
Mortality (post-retirement)	0	0
Withdrawals	0	0
Ill Health	0	0
Retirement	0	0

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	2024-2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
The return on defined plan assets	0	0
Actuarial gains/ losses arising from changes in demographic assumptions	0	0
Actuarial gains/ losses arising from changes in financial assumptions	0	0
Actuarial gains and losses arising from experience adjustments	0	0
Others (specify)	0	0
Adjustments for restrictions on the defined benefit asset	0	0
Remeasurement of the net defined benefit liability (asset)	0	0

b) Amounts recognized in the Statement of Financial Position

	2024-2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
Present value of defined benefit obligations(a)	0	0
Fair value of plan assets(b)	0	0
Funded status(=a-b)	0	0
Restrictions on asset recognised	0	0
Others	0	0
Net asset or liability arising from defined benefit obligation	0	0

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by Pension Fund. Employees contribute 12% while employers contribute 15% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

38. Borrowings

Description	2024-2025
	Kshs
a) External borrowings	
Balance at beginning of the year	0
External borrowings during the year	0
Repayments of during the year	0
Balance at end of the year	0
b) Domestic borrowings	
Balance at beginning of the year	0
Domestic borrowings during the year	0
Repayments during the year	0
Balance at end of the year	0
Balance at end of the period- domestic and External borrowings c = (a+b)	0

The analyses of both external and domestic borrowings are as follows:

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
External Borrowings	0	0
Dollar Denominated Loan From 'X Organization'	0	0
Sterling Pound Denominated Loan From 'Y Organization'	0	0
Euro Denominated Loan from Z Organization'	0	0
Domestic Borrowings	0	0
Kenya Shilling Loan From KCB	0	0
Kenya Shilling Loan from Barclays Bank	0	0
Kenya Shilling Loan from Consolidated Bank	0	0
Total /Balance at end of The Year	0	0

Notes to the Financial Statements (Continued)

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	0	0
Long Term Borrowings	0	0
Total	0	0

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

39. Service Concession Arrangements Liability

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	0	0
Accumulated depreciation to date	0	0
Net carrying amount	<u>0</u>	<u>0</u>
Service concession liability at beginning of the year	0	0
Service concession revenue recognized	0	0
Service concession liability at end of the year	<u>0</u>	<u>0</u>

40. Cash Generated from Operations

	2024-2025
	Kshs
Surplus for the year before tax	(1,098,854,978)
Adjusted for:	
Depreciation	21,246,040
Non-cash grants received	0
Contributed assets	0
Impairment	0
Gains and losses on disposal of assets	0
Contribution to provisions	0
Contribution to impairment allowance	0
Working capital adjustments	
Increase in inventory	0
Increase in receivables	0
Increase in deferred income	0
Increase in payables	1,330,322,276
Increase in payments received in advance	0
Net cash flow from operating activities	252,713,338

Notes to the Financial Statements (Continued)

41. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Receivables from exchange transactions	0	0	0	0
Receivables from non-exchange transactions	0	0		0
Bank balances	0	0	0	0
Total	0	0	0	0

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has no significant concentration of credit risk on amounts due. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Trade payables	0	0	0	0
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
Total	0	0	0	0

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025**

Notes to the Financial Statements (Continued)

Financial Risk Management

The carrying amount of the Entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Current 2024-2025

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 2025			
Financial Assets			
Investments	0	0	0
Cash	0	0	0
Debtors	0	0	0
Total Financial Assets			
Financial Liabilities			
Trade And Other Payables	0	0	0
Borrowings	0	0	0
Total Financial Liabilities			
Net Foreign Currency Asset/(Liability)	0	0	0

Financial Risk Management

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2024			
Euro	10%	0	0
USD	10%	0	0
2025			
Euro	10%	0	0
USD	10%	0	0

Notes to the Financial Statements (Continued)

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs xxx (20xx: KShs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs xxx (20xx – KShs xxx)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets	0	0	0	0
Quoted Equity Investments	0	0	0	0
Non- Financial Assets	0	0	0	0
Investment Property	0	0	0	0
Land And Buildings	0	0	0	0
	0	0	0	

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	0	0
Retained Earnings	0	0
Capital Reserve	0	0
Total Funds	0	0
Total Borrowings	0	0
Less: Cash And Bank Balances	0	0
Net Debt/(Excess Cash And Cash Equivalents)	0	0
Gearing	0	0

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025**

Notes to the Financial Statements (Continued)

42. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *Entity* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *Entity*, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Entity*, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

2024-2025

Kshs

Transactions with related parties

a) Sales to related parties

Others (specify) e.g. interest and bank charges

Total

B) purchases from related parties

Purchases of electricity from KPLC

Purchase of water from govt service providers

Rent expenses paid to govt agencies

Training and conference fees paid to govt. Agencies

Others (specify)

Total

b) Grants /transfers from the government

Grants from national govt

Grants from county government

Donations in kind

Total

c) Expenses incurred on behalf of related party

Payments of salaries and wages for employees

Payments for goods and services

Total

d) Key management compensation

Compensation to key management

Total

**County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025**

43. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

44. Contingent Assets and Contingent Liabilities

Contingent Assets

	2024-2025
	Kshs
Contingent Assets	
Insurance Reimbursements	
Assets Arising from Determination Of Court Cases	
Reimbursable Indemnities and Guarantees	
Receivables From Other Government Entities	
Others (Specify)	
Total	

Contingent Liabilities

	2024-2025
	Kshs
Contingent Liabilities	568,824,860.38
Court Case against the Entity	0
Bank Guarantees in Favour of Subsidiary	0
Contingent Liabilities arising from Contracts Including PPPs	0
Others (Specify)	
Total	568,824,860.38

45. Capital Commitments

	2024-2025
	Kshs
Capital Commitments	
Authorised for	
Authorised and contracted for	
Total	

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Notes to the Financial Statements (Continued)

46. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR: xxxxxx			Name of Financing Partners: xxx and xxx			
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	xx	xx	xx	xx	xx	xx

Expenditure Details - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

47. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

48. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

49. Currency

The financial statements are presented in Kenya Shillings (Kshs).

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

15. Appendix

Appendix 1: Implementation Status of Auditor-General'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.	Variance Between Financial Statements Balances and Data in IFMIS Reports	Reconciliation of the variances between the IFMIS statement and the financial statement was done	Not Resolved	Waiting for direction from senate PAC
2.	Irregularity in Domestic and Travel Subsistence	Irregularity was rectified	Resolved	
3.	Unsupported Health Expenses for Commissioning of Mama Rachel Maternity Hospital	The expenditure related to the commissioning of Mama Rachel Maternity Hospital amounting to Kshs. 5,465,500, which were flagged as unsupported, are fully documented, and the relevant supporting documents are available to the auditors for review	Not resolved	Waiting for direction from senate PAC
4.	Unsupported Fuel, Oil and Lubricants	The management has put in place departmental independent fuel registers to enhance accountability	Ongoing	30 th June 2025
5.	Unsupported and Misclassified Expenditure on Foreign Travel	There was as an amendment of the financial statements and the anomaly was rectified and supporting documents availed for audit.	Resolved	
6.	Anomalies in Pending Bills	There is still ongoing reconciliation	Not resolved	31 st Dec 2025
7	Budgetary Control and Performance	The underperformance was due to delays of the exchequer	Not resolved	On going
1.1	Failure to Observe Ethnic Balance on Staff Composition	The County is progressively working towards achieving the	Not resolved	On going

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

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)
		30% requirement and is currently at 21% compliance		
1.2	Irregularities in Recruitment of Employees	Induction of employees was done	resolved	31 st December
1.3	Irregular Payment of Special House Allowance	The management is working on changing terms of Service of the said employees	Not resolved	On going
1.4	Irregular Payment of Acting Allowance	Vacancies were advertised	resolved	
1.5	Non-Compliance with a Third Rule on Salary Deductions	Increase in taxation and statutory deductions has immensely contributed to employees' net salaries not complying with a 1/3 rule.	Not Resolved	On going
1.6	Payment of Early Childhood Development (ECD) Teachers Outside IPPD	There has been progress in reduction of the ECDE staff that are being paid manually	Not Resolved	On going
2.1	Procurement of Staff Insurance Covers	Contract was terminated	Resolved	
2.2	Unsupported Payment of Staff Medical Insurance Cover	All employees were covered	Resolved	
3	Information Communication Technology(ICT) Equipment	The ICT officer has been deployed to the ICT Centre Moiben Sub County Offices.	resolved	25 th September 24
4	Failure to Adhere to the Danida Funds Agreement	All the money that were not disbursed at the time of audit has now been credited to Dispensaries accounts	resolved	

.....

 CECEM FINANCE AND ECONOMIC PLANNING

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Appendix II: Projects implemented by Uasin Gishu County Executive

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidat ed in these financial statements (Yes/No)
NAVCDP		World Bank	2Years		YES	YES
FLO-CA		IDA -World Bank	2years		YES	NO
DANIDA		World Bank	yearly		YES	YES

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement Financial Performance	Deferred Income	Receivables	Others - must be specific	Total Transfers during the Year
CAIPS	05-Sep-24	Development	52,631,579	yes	-	-	-	52,631,579
CAIPS	12-May-25	Development	76,923,076	yes		-	-	76,923,076
CAIPS	01-Jul-25	Development	56,445,345	yes		-	-	56,445,345
RMLF	18-Jun-25	Development	86,288,947	yes		-	-	86,288,947
NAVCDP	4-Jul-25	Development	42,216,802	yes		-	-	42,216,802
FLOCCA	17-Jul-25	Development	12,084,500	yes		-	-	12,084,500
KISIP	07-Jul-25	Development	170,000,000	yes		-	-	170,000,000
KISIP	07-Jul-25	Development	320,000,000	yes		-	-	320,000,000
DANIDA	10-Jul-25	Recurrent	9,750,000	yes		-	-	9,750,000
KUSP	4-Jul-25	Development	32,309,300	yes		-	-	32,309,300

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
FLOCCA		To enhance climate resilience through sustainable food production		9,209,270	16,193,346	59,666,993	116,324,789	IDA,	County Government of Uasin Gishu
				-	-	-	-		
				-	-	-	-		
				-	-	-	-		
				9,209,270	16,193,346	59,666,993	116,324,789		

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2025

Appendix VII: Disaster Expenditure Reporting Template

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 (Ksh s.)	Comments
-	-	-	-	0	0	-
-	-	-	-	0	0	-

County Government of Uasin Gishu
 County Executive of Uasin Gishu
 Annual Report and Financial Statements for the year ended June 30 2025

Appendix VIII: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land	-	27,550,000	0	0	27,550,000
Buildings and structures	-	0	0	0	0
Transport equipment	-	9,571,800	0		9,571,800
Office equipment, furniture and fittings	-	7,798,921	0	0	7,798,921
ICT Equipment	-	49,372,921	0	0	49,372,921
Machinery and Equipment	-	44,687,470	0	0	44,687,470
Biological assets	-	0	0	0	0
Infrastructure Assets- Roads, Rails	-	0	0	0	0
Heritage and cultural assets	-	7,273,400	0	0	7,273,400
Intangible assets	-	37,395,085	0	0	37,395,085
Work in Progress	-	1,968,122,237	0	0	1,968,122,237
Total	-	2,151,771,834		0	2,151,771,834