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**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

# REPORT

OF

## THE AUDITOR-GENERAL

PAPERS LAID	
DATE	13/10/22
TABLED BY	Senate Majority Leader
COMMITTEE	—
CLERK AT THE TABLE	Abdirahman, M.

ON

## COUNTY EXECUTIVE OF UASIN GISHU

### FOR THE YEAR ENDED 30 JUNE, 2021



OFFICE OF THE AUDITOR-GENERAL  
NORTH RIFT REGIONAL OFFICE

27 MAY 2022

**RECEIVED**

P O Box 2774-30100, ELDORET



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**UASIN GISHU COUNTY EXECUTIVE**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2021**

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

**UASIN GISHU COUNTY EXECUTIVE  
Report and Financial Statements  
For the year ended June 30, 2021.**

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# UASIN GISHU COUNTY EXECUTIVE

## Report and Financial Statements

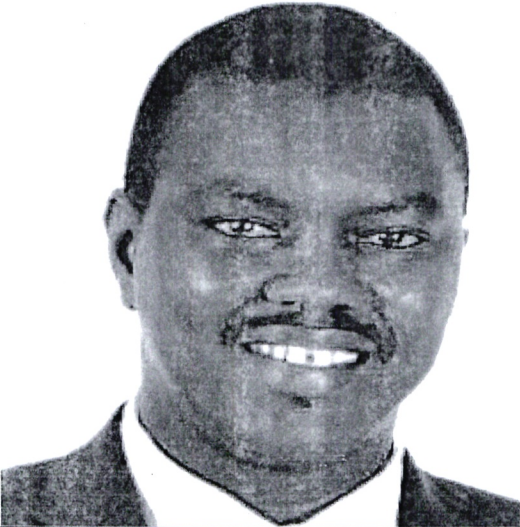

For the year ended June 30, 2021.

### 1. KEY ENTITY INFORMATION AND MANAGEMENT

#### a) Background information

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

#### b) Key Management

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

**UASIN GISHU COUNTY EXECUTIVE**

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**For the year ended June 30, 2021.**

Mr. Barnabas . Tarus



Currently the County Executive Committee Member for Devolution, Administration and Public Service Management. Bachelor of Arts from Egerton university and a former principal of Uasin Gishu high school and Koiwarusen secondary school and a high teacher in various schools

CPA . Julius K Rutto .



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

Dr. Emily J. Kogos.



Currently the County Executive Committee Member ICT, Trade & Industrialization – County Government of Uasin Gishu.

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

**UASIN GISHU COUNTY EXECUTIVE  
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Mrs Esther C. Mutai



Currently the County Executive Committee Member for Cooperatives and Enterprise Development at Uasin Gishu County. Holds a master's degree In Business Administration Strategic Management and Bachelor's Degree In Commerce Business Administration from University of Nairobi.

Worked in various fields such as;

- Relation manager – CPf financial services ltd
- Head of Marketing, Research and Communications- Women Enterprise Fund (WEF)
- Public Relations and Communications Manager – CIC Insurance Group
- Business Development and Marketing Manager – (KUSCCO ltd)
- Regional Manager – Rift Valley (KUSCCO Ltd)

She has over 15 years' experience at senior management level in various financial institutions gaining wide knowledge and expertise in marketing and enterprise development as well as building networks and profitable strategic partnerships.

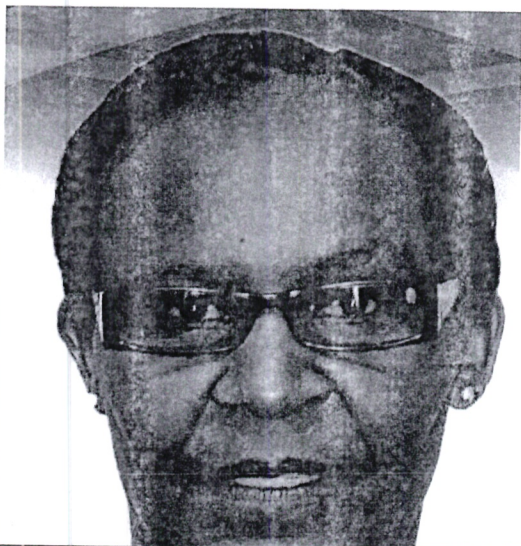
Mrs Everlyne c. Nyangwaria



Currently the County Executive Committee Member for Health Services Uasin Gishu Government. Master of Science in Nursing (Obstetric Nursing/ Midwifery)-University of Nairobi. Bachelor Of Science, Nursing – University of Eastern Africa Baraton, strategic leadership development programme Kenya school of Government. Sub –Saharan Africa Foundation in advancement in medical education and research fellowship , commonwealth research fellowship , commonwealth research fellow at university of Manitoba Canada and strengthening midwifery education , research and leadership at Karolinska institute Sweden.

**UASIN GISHU COUNTY EXECUTIVE  
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Mrs. Mary W. Njogu .



Currently the County Executive Committee Member for Water, Environment, Natural Resources, Tourism & Wildlife Management – Uasin Gishu county government.

Master of Philosophy, Guidance and Counselling from Moi University BED (art) second class honors, upper division Kiswahili, Guidance Counselling from Moi University. Diploma In Education –Kiswahili and English From Siriba Teachers College.

Mr. Gideon K Birir



Currently The County Executive Committee Member for Roads, Transport, Energy & Public Works. Member of The Engineers Board of Kenya and a professional member of institute of engineers of Kenya. Holder Of Bachelor Of Science In Civil Engineering From University Of Nairobi with a post Graduate Diploma In Transport Planning, Development And Management From Galilee International Management Institute (Israel)

Mr. Samuel K Yego



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

**UASIN GISHU COUNTY EXECUTIVE  
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Eng .Nelson K , Maritim



Currently the County Executive Committee Member Lands Housing Physical Planning and Urban Development, Uasin Gishu County, MSc Civil Engineering (JKUAT), BSc Hons Civil Engineering University Of Nairobi And Diploma, Project Management (KIM). Registered engineer graduate, EBK and graduate member IEK Kenya  
 Worked various organisations as;  
 Assistant engineer –ministry of roads and public works  
 Assistant lecturer – Western University of Science and Technology, Department of Civil and Structural Engineering  
 Lecturer Masinde Muliro University of Science and Technology, Department of Civil and Structural Engineering  
 Chief Officer Roads Transport and Public Works Uasin Gishu County  
 Chief Officer Lands Housing and Physical Planning, Uasin Gishu  
 Member Board of Directors of Eldoret Water and Sanitation Company Eldowas

Mr .Joseph k kurgat



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

# UASIN GISHU COUNTY EXECUTIVE

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For the year ended June 30, 2021.

### c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

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

### d) Fiduciary Oversight Arrangements

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

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

#### Budget and Appropriation Committee

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

#### Public Accounts and Investment Committee

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

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**e) County Executive Headquarters**

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

**f) County Executive Contacts**

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

**g) County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
  
2. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
  
3. Kenya Commercial Bank  
P.O Box 560-30100  
Eldoret
  
3. SBM Bank (k) Ltd  
PO Box 2926- 30100  
Eldoret  
Family Bank Ltd  
PO Box 629- 30100  
Eldoret
  
4. National Bank of Kenya

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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  
Nairobi

**h) Independent Auditors**

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The County Attorney

County Hall Office

P.O. Box 40,

Eldoret, Kenya

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**For the year ended June 30, 2021.**

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

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

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

Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs (slaughterhouses), plant and animal disease control, and fisheries. County health services, including, in particular – county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession which is a national government function), cemeteries, funeral parlours and crematoria, and refuse removal, refuse dumps and solid waste disposal. Control of air pollution, noise pollution, other public nuisances, and outdoor advertising. Cultural activities, public entertainment and public amenities, including – betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities, and county parks, beaches and recreation facilities. County transport, including – County roads (Class D, E and Unclassified Roads), street lighting, traffic and parking, public road transport, and ferries and harbours (excluding the regulation of international and national shipping and matters related thereto). Animal control and welfare, including – licensing of dogs, and facilities for the accommodation, care, and burial of animals. Trade development and regulation, including – markets, trade licences (excluding regulation of professions), fair trading practices, local tourism, and cooperative societies.

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

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

It is my pleasure to present the County Government of Uasin Gishu financial statements which presents the financial performance for the year ended 30th June 2021. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Article 183 provides for the functions of the county executive committee in Kenya being, implementation of county legislation, implementation of national legislation within the county if the legislation so requires, management and coordination of the functions of the county administration and its departments and performance of any other functions conferred on it by the Constitution or national legislation. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution. The financial reports are utilized in informing policy decisions regarding operations, management and service delivery and also ensure the most effective and efficient use of resources. It further reviews the performance of county departments and agencies in regard to budget allocations and execution as outlined in their annual work plans. This consolidated report presents only key achievements in the period under review; the County also finances its operations through own generated revenues. The key local revenue sources for County Government of Uasin Gishu includes business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

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

# UASIN GISHU COUNTY EXECUTIVE

## Report and Financial Statements

For the year ended June 30, 2021.

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

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

During the period under review, the county total county budget was Kshs,12,013,240,315 comprising of development Kshs.5,894,276,023 and recurrent Kshs. 6,118,964,292 with a cumulative expenditure of Kshs. 8,242,628,167 which translates to an absorption rate of 69%. The county managed to collect own source revenue totaling KSh.1,105,676,540 against a target of KSh.991,000,000 translating to a 112 % percent increase and an improvement of 42 percent compared to the previous year.

### Summary of Outcomes/Outputs Indicators – Finance

Output/Outcome	Indicator	Baseline FY2019/20	Target FY 2020/21	Actual FY 2020/21	Remarks
Improved revenue collection and Administration	Annual Increment on OSR at a rate of 3%	KSh. 779,330,751	KSh. 991,000,000	KSh. 1,105,676,540	Surpassed the target
Improved expenditure performance	Absorption rate	-	100	69	Recurrent – 94% Development -42%

The County government received equitable share disbursement and other grants totaling to Kshs 7,756,759,388.20, while rollover funds were Kshs 1,947,715,099 exclusive of retention fund of Kshs. 160,517,070.

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

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

County Flagship Projects included the following;

1. Sixty Four (64) Stadium upgrade
2. 70 bed maternity hospital - West Maternity
3. Kesses Level 4 Hospital
4. County referral hospital (Ziwa LV)

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

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

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



**MR SAMUEL K YEGO**  
**AG COUNTY EXECUTIVE COMMITTEE MEMBER**  
**FINANCE AND ECONOMIC PLANNING**  
**COUNTY GOVERNMENT OF UASIN GISHU**

**UASIN GISHU COUNTY EXECUTIVE  
Report and Financial Statements  
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**3 STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

**Introduction**

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

**Strategic development objectives**

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

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

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

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

**Progress on Attainment of Development Objectives from Annual Development Plan (*Adopted from UASIN GISHU County ADP*)**

**2.1 DEVOLUTION AND PUBLIC ADMINISTRATION DEPARTMENT**

**Achievements:**

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

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

<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (2019/20FY)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020/21 FY)</b>	<b>Remarks</b>
Government buildings	Functional ward offices	9	24	13	In the process of connecting electricity

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Output /Outcome	Key performance Indicators	Baseline (2019/20FY)	Target at end of CIDP Period(2022)	Target in review period(2020/21 FY)	Remarks
constructed at wards and the sub-counties	Functional sub-county offices	3	6	3	Kapseret - ongoing at the roofing level. Above 95% completion rate.
					Moiben - ongoing at 95% completion rate.
					Ainabkoi - ongoing at above 95% completion rate.
Field administrative services	No. of meetings for coordination of disaster management	-	-	30	Sensitized the public on MoH measures to mitigate the spread of COVID 19
Public participation on project prioritization	No. of public participation meetings held on prioritization of projects	-	30	30	Held in all wards as per the CIDP

**Challenges**

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

**Way forward**

- Ensure clarity of project contracts
- Engage local communities in project implementation
- Secure all public land
- Allocate funds to operationalize ward offices

**2.2 FINANCE**

**Achievements:**

During the period under review, the county managed to collect own source revenue totaling KSh.1,105,676,540 against a target of KSh.991,000,000 translating to a 12 percent increase and an improvement of 42 percent compared to

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the previous year. On the other hand, actual expenditure totaled KSh. 8,264,985,002 against the budget amount KSh. 11,067,225,369 representing an absorption rate of 75 percent as shown in Table 2.

Table 2: Summary of Outcomes/Outputs Indicators – Finance

Output/Outcome	Indicator	Baseline FY2019/20	Target FY 2020/21	Actual FY 2020/21	Remarks
Improved revenue collection and Administration	Annual Increment on OSR at a rate of 3%	KSh. 779,330,751	KSh. 991,000,000	KSh. 1,105,676,540	Surpassed the target
Improved expenditure performance	Absorption rate	-	100	75	Recurrent – 94% Development -45%

**Challenges**

- Lack of internet connectivity to run satellite offices
- Systemic issues – Integration challenges with M-pesa and Banks
- Centralization of land rates billing
- Non-equipped ward offices
- Lack of Legislations to support revenue collection
- Lack of revenue collection involvement of Technical departments
- Inadequate office space
- Covid-19 pandemic slowed operations in the section because staff had to work on rotational basis
- Instability of network connectivity to run IFMIS
- Late project initialization by department hence lower development absorption

**2.3 PUBLIC SERVICE MANAGEMENT**

**Achievements:**

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

Table 6: Summary of Outcomes/Outputs Indicators - Public Service Management

Output /Outcome	Key performance Indicators	Baseline (2019/20FY)	Target at end of CIDP Period(2022)	Target in review period(2020/21 FY)	Achievements for 2020/21 FY	Remarks
Revamped Knowledge Management System	Completion rate of County Archives	0	100	75	50	Containers purchased
	Completion rate of legal Library	0	100	75	80	Reference materials purchased from Kenya National

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Output /Outcome	Key performance Indicators	Baseline (2019/20FY)	Target at end of CIDP Period(2022)	Target in review period(2020/21 FY)	Achievements for 2020/21 FY	Remarks
						Law Reporting & ICT equipment
	No. of bulk filers installed	9	4	2	0	Moved to the next FY
Increased effectiveness and efficiency in service delivery	Operational HR Policy Manuals & Guidelines in place	0	7	1	1	HR, Records Management & Staff Benevolent policies developed awaiting submission to CEC
	Levels of PCs signed	4	4	4	4	All CECs, Chief Officers and Directors signed their PCs
	% Completion of harmonization of schemes of service	50	100	100	0	
	% Completion of automation of records management	0	100	100	70	System developed awaiting commissioning
	No of files opened for new staff	-	-	-	41	New employees engaged on need basis
	No. of files rebranded	-	-	3457	3457	Personal files were all rebranded
	No of staff exited from service	-	-	-	105	Files are closed on case basis

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<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (2019/20FY)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020/21 FY)</b>	<b>Achievements for 2020/21 FY</b>	<b>Remarks</b>
	No. of promotions effected	29	-	2484	663	Target not achieved due to financial constraints
	No. of employees trained	-	5,000	1,000	255	Target unmet due to budgetary constraints hence the TNA was not fully implemented
	No. of interns recruited	-	-	700	0	Internship programme for FY 2020/2021 not initiated due to roll-over of previous year internship contract due to Covid-19 pandemic
	No. of attaches engaged	864	-	320	1,062	Target surpassed
	No. of filled leave forms	972	1602	3449	2,356	Target not achieved due to exigency of work.
	No. of staff under medical cover	2450	3000	2450	2276	Some employees are yet to fill the forms. The remaining

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Output /Outcome	Key performance Indicators	Baseline (2019/20FY)	Target at end of CIDP Period(2022)	Target in review period(2020/21 FY)	Achievements for 2020/21 FY	Remarks
						slots is for new staff. Cover runs through two FYs
	No. of staff under WIBA	4221	5500	5180	5180	All employees are covered. Cases of injuries were processed and forwarded to the insurance as reported. It runs through two FYs
	No. of staff under Group Life	650	1000	650	226	Geminia Insurance is the new service provider
	Amount in KSh. of employees Personal Emolument	2,987,799,235.00	-	3,437,408,206.00	3,399,719,839.69	During the period PE fell short due to stoppage of salaries for health workers on strike. This will be reinstated in FY 2021/2022
	No. of new plot files opened	-	100%	100%	90%	Quite a number of clients registered for new

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Output /Outcome	Key performance Indicators	Baseline (2019/20FY)	Target at end of CIDP Period(2022)	Target in review period(2020/21 FY)	Achievements for 2020/21 FY	Remarks
						plots as compared to previous year.
<b>Legal Services</b>						
Revamped Knowledge Management System	% Completion of library	0	100	100	80	All statutes have been acquired awaiting office space
Increased effectiveness and efficiency in handling of litigations	% of judgements in favour	-	70	100	60	906 active files. Inadequate budget & personnel
Improved liaison with relevant departments	% of efficient and timely responses	100	100	100	100	Liaison with all 10 departments for timely response and follow-ups/ reminders on delays
Increased efficiency on representation in court	% reduction of external law firms in favour of appointments of in-house advocates	-	90	50	40	3 active law firms. Some issues don't require

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Output /Outcome	Key performance Indicators	Baseline (2019/20FY)	Target at end of CIDP Period(2022)	Target in review period(2020/21 FY)	Achievements for 2020/21 FY	Remarks
						court action or putting in of a defense
Improved defense in courts	% of evidence supplied by departments	50	100	100	55	Cooperation with department on supply of documents and witnesses - 10 departments and over 800 files
Improved representation in court	Rate of court attendance in all matters	100	100	100	100	Because of early preparation, this is often achieved without difficulty
Revamped case management	No. of digital case management system	-	1	1	1	Database has assisted to ascertain status of all ongoing cases
Improved employment and labour relations	% of advisory given on disciplinary cases and legal matters	60	100	100	90	Widely consulted by department

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Output /Outcome	Key performance Indicators	Baseline (2019/20FY)	Target at end of CIDP Period(2022)	Target in review period(2020/21 FY)	Achievements for 2020/21 FY	Remarks
						nts
Improved association with external agencies and entities	Rate of response of contracts, agreements and MoUs	-	100	100	90	
Improved formulation of policies and legislation	Completion rate	50	100	50	60	Inadequate funds to conduct public participation affecting formulation. Drafts from KLRC on all laws done
Improved public ethics	% of collaboration with all oversight agencies numbering 50	30	100	40	40	Collaboration with NLC and EACC very active

**Challenges**

- Lack of storage facility for intern files
- Outbreak of Covid-19 pandemic affected internship and student attachment programmes
- Some staff were not able to utilize their leave days in the course of the year due to exigency of work. Such un-utilized leave days were forfeited as per the policy.
- Varied scheme of services posed challenge in appropriating promotions
- Accessibility challenges to government buildings by Persons Living with Disability (PWDs)
- Budget constraints for training and promotions
- Medical cover limits were downgraded by the insurer

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- Delays in procuring new medical cover affected access to medical services by staff

**Way Forward**

- Provide adequate storage facilities for records
- County to harmonize schemes of service
- Re-align medical cover, WIBA and Group life contracts to financial year and not the calendar year
- Conduct training on IPPD
- Install lifts at the County headquarters to enable the physically impaired access all floors
- Ensure proper staff placement
- Recruit more legal officers and a legal clerk
- Create space for a Legal library

**2.4 ECONOMIC PLANNING**

**Achievements:**

During the period under review, the department implemented programmes and projects as indicted in table 7.

Table 7: Summary of Outcomes/Outputs Indicators - Economic Planning

<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (2019/20FY)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020/21 FY)</b>	<b>Achievements for 2020/21 FY</b>	<b>Remarks</b>
Improved evidence-based planning and budgeting	No. of policy documents developed	7	35	5	5	ADP FY 2020/21, CBROP 2020, CFSP 2021, CDMSP 2020, Budget Estimates FY 2020/21 were prepared and approved
	No. of progress reports prepared	8	10	8	17	Quarterly Progress Reports (3), APR (1), UGCED Reports (4), Project Implementation Status Reports (9)

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<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (2019/20FY)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020/21 FY)</b>	<b>Achievements for 2020/21 FY</b>	<b>Remarks</b>
	No. of M&E reports generated	8	-	4	11	Annual (1), Quarterly (3) & Monthly (7) M&E reports
	No. of dissemination materials prepared	0	-	1	1	Documentary on impact of devolution under the administration of H.E. J. Mandago
	No. of rounds of public participation conducted for budget process	3	-	3	2	Round 1 – ward projects identification conducted in all 30 wards Round 2 – validation of CFSP 2020 and prioritization of ward projects conducted in all wards Round 3 – validation of budget estimates FY 2020/21 conducted in all wards
	No. of CSA produced	0	5	1		Process initiated with a breakfast meeting held at Sirikwa on 17 <sup>th</sup> June 2021.

**Challenges**

- Inadequate office space

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- Delays in reporting by departments
- Non-compliance on prescribed reporting formats

**Way forward**

- Avail more office space to the department
- Build capacities of technical staff on reporting, budgeting and M&E
- Ensure strict adherence to PFM timelines

**2.5 ROADS, TRANSPORT, ENERGY & PUBLIC WORKS**

**Achievements:**

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

Table 8: Summary of Outcome/Output Indicators – Roads, Transport, Energy & Public Works

<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (FY 2019/20)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020/21 FY)</b>	<b>Achievements for 2020/21 FY</b>	<b>Remarks</b>
Roads Graded	No. of Km Graded	2948.72	8100	1200	1069.5	Grading & Graveling programmes still ongoing
Roads Graveled	No. of Km Gravelled	482.16	2600	300	411.2	
Roads Opened	No. of Km of roads opened by dozing	178.20	-	-	162.1	
Culverts Installed	M of culverts Installed	7572.5	6810	1050	221.7	Completed
Bridges/box culverts constructed	No. bridges/box culverts	39	35	9	1	1 bridge completed and 9 ongoing
Roads surveyed	No. of Km roads demarcated	Nil	-	90	25.3	
Roads maintained	No. of Km of roads Maintained	1712.42	2500	566	212.42	
<i>Boda boda</i> shades constructed	No of <i>Boda Boda</i> shades	62	60	30	32	Completed
Street lights Installed	No. of Street lights poles	3946	4350	307		

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<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (FY 2019/20)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020/21 FY)</b>	<b>Achievements for 2020/21 FY</b>	<b>Remarks</b>
New Fire stations constructed and equipped	No. of fire stations constructed and equipped	4	4	1	1	
Government buildings maintained	No. of government buildings rehabilitated and maintained	204	435	126	143	143No completed; 45No ongoing 3No stalled; 13No terminated.

**Challenges**

- Inadequate or Congestion and unsustainable infrastructure in Eldoret CBD and peri-urban areas
- Heavy rainfall witnessed in the country slowed down development activities leading to delayed works.
- Lack of capacity by the fuel suppliers leading to delayed rollout of programs due to inconsistent Fuel Supply.
- Delay in servicing of equipment by service providers.
- Breakout of Covid-19 pandemic posing a health challenge on the recourses and human capital.

**Way Forward**

- The department in collaboration with development partners and other stakeholder will exploring ways of utilizing the available resources to attain maximum benefits.
- Develop an accelerated program for grading and gravelling through hire of additional equipment so as to supplement county equipment.
- Procure more vehicles to enhance supervision.
- The suppliers should be paid promptly to ensure timely supply of spare parts.

**2.6 WATER, ENVIRONMENT, NATURAL RESOURCES, TOURISM & WILDLIFE MANAGEMENT**

**Achievements:**

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

Table 9: Summary of Outcome/Output Indicators - Water, Environment, Natural Resources, Tourism & Wildlife Management

<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (2019/20 FY)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020 /21 FY)</b>	<b>Achievements for 2020/21 FY</b>	<b>Remarks</b>
Community	No. of	362	383	122	66	A total of 66 projects

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Output /Outcome	Key performance Indicators	Baseline (2019/20 FY)	Target at end of CIDP Period(2022)	Target in review period(2020 /21 FY)	Achievements for 2020/21 FY	Remarks
water projects developed	community water projects					were completed; 14 water projects completed in Moiben, 5 in Ainapkoi, 3 in Kesses, 6 in Kapseret, 17 in Soy, 21 projects in Turbo.
Boreholes drilled and equipped	No. of boreholes drilled and equipped	71	164	36	13	13No boreholes were drilled; equipping planned in the new FY(Moiben-2; Soy-4; Kesses-2; Turbo-3; Kapseret-2)
Water supplies rehabilitated	No. of water supplies rehabilitated	7	8	7	7	Routine maintenance and repairs activities were carried out in six water supplies (B/Forest, Turbo, M/Bridge, Kipkabus, Ngeria and Sosiani)
Intake and treatment works constructed	No. of intake and treatment works constructed	8	44	12	1	Intake works completed and T-works ongoing in Ziwa Machine water project.
Dams /water pans desilted and rehabilitated	No. of dams/water pans desilted and rehabilitated	46	138	8	3	3 dams (Ndemu, Cheboywa and Tenden) were completed. Desilting/construction was ongoing in 3 dams (Sugoi, Sasitwa, Chelabal and Kerita).
Solar powered water points installed	No. of solar powered water installed	22	124	30	32	A total of 32 water supply systems were equipped with solar systems (Moiben – 6 Kesses -1; Kapseret-6; Ainapkoi – 4; Soy – 7; and Turbo-8.
Sewer lines extended	Km of sewer lines extended	190	25	5	5	Sewer line extensions done by ELDOWAS
Tourists	No. of	380,000	2,600,000	550,000	1175	Due to Covid-19

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Output /Outcome	Key performance Indicators	Baseline (2019/20 FY)	Target at end of CIDP Period(2022)	Target in review period(2020 /21 FY)	Achievements for 2020/21 FY	Remarks
arrivals	international tourist arrivals					pandemic the number of international tourists reduced drastically
Hotel occupancy	No. of bed nights occupied	350	6,300	1400	800	Bed occupancy reduced due to travel restrictions
Regional, national and international tourism trade fairs hosted	No. of meetings and events hosted	8	100	25	1	Meetings were restricted due to Ministry of Health protocols
MICE tourism development increased	No. of conferences held	260	1300	270	80	Due to Health protocols, MICE development was affected
Profile of tourism resources in Uasin Gishu County	No. of guide books	0	0	0	1	Guide books were distributed to various tourism facilities for marketing purposes
Tourist attraction sites developed	No of tourist attraction sites developed	2	14	7	2	Few tourism attraction sites were developed due to low budgetary allocation
Riparian protected and conserved	No. of hectares of riparian protected and conserved	0	23	6	3	
Forest cover increased	No. of hectares under tree plantation	0	600	120	23	There was prolonged drought.
	No. of seedlings planted	437,000	600,000	120,000	23,000	
Arboretum established.	No. of trees species planted.	0	1,500,000	357,500	3,000	

**Challenges:**

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- COVID-19 pandemic – departmental operations slowed down as some staff were affected and had to be on isolation while others had to go on leave in order to reduce the number of staff in the office.
- Inconsistent supply of fuel affected implementation of department’s activities e.g. drilling of borehole, desilting of dams and waste collection.
- Delay in payment of water supply electricity bills, leading to disconnection of power connection in water supplies.
- Projects located in private land slowed down/delayed implementation of water project; as land issues had to be first resolved before contractors could be allowed to the sites.
- Lean staff in the department.
- Delay in servicing of refuse trucks. Most of the service providers declined to service the trucks due to pending payments.
- Poor road network to the tourism sites.
- Lack of basic amenities in tourist attraction sites.
- The tourism and hospitality industry was affected by Covid-19 pandemic leading to low tourist arrivals.
- Low budgetary allocation in tourism section.

#### Way Forward

- Departmental staff to be encouraged to take COVID19 vaccine.
- Request for fuel allocation for the department.
- Allocate budget for solarizing the main water supply systems. The department to adopt the use of solar pumps to reduce on electricity cost.
- The County Government of Uasin Gishu to legislate on the acquisition of water catchment areas within the county and invest in protection.
- The County government of Uasin Gishu to come up with climate change adaptation measures and have 10% of its budget on this climate change mitigation and adaptation.
- Fill in vacant positions and train staff (interviews currently ongoing)
- Enforcement officers should be posted to the department to check on illegal dumping and payment of service providers by the waste generators.
- Priority to be given to servicing of refuses trucks and have consistent supply of fuel.
- Multi-sectoral approach to catchment conservation & enactment of relevant legislation to deal with encroachment to public land, mapping, repossessing and fencing of encroached areas.
- Increase budgetary allocation for tourism projects to facilitate improvement of infrastructure.

#### 2.7 AGRICULTURE

##### **Achievements:**

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

Table 10: Summary of Outputs/Outcomes Indicators - Agriculture

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<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (2019/20FY)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020/21 FY)</b>	<b>Achievements for 2020/21 FY</b>	<b>Remarks</b>
Modern buildings constructed and furnished	No. of cereal stores constructed	2	6	2	2	Target achieved
Avocado farming promoted	No. of seedlings purchased	40,000	1,500,000	75,000	75,000	Target achieved
Tissue Culture banana farming promoted	No. of seedlings purchased	20,000	100,000	20,000	20,000	Target achieved
Macadamia farming promoted	No. of seedlings purchased	4,000	20,000	8000	8000	Target achieved
Coffee farming revived	No. of coffee seedlings distributed	150,000	265,000	700000	700,000	Target surpassed. Coffee farming adoption increased drastically
	No. of motorized coffee pulpers purchased	3	6	3	4	Target achieved.
Farmers trainings conducted	No. of farmers trained	100,000	500,000	10,000	10,000	Target achieved
Soil testing conducted  Soil conservation structures constructed	No. of soil samples analyzed	1,000	5,000	1,000	500	Target not achieved. Inadequacy of staff
	No. of soil conservation structures laid and constructed	400	2450	400	400	Target achieved
Agricultural trade shows and exhibitions held	No. of exhibitions done	4	20	4	0	Target not achieved due Covid 19 restrictions

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<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (2019/20FY)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020/21 FY)</b>	<b>Achievements for 2020/21 FY</b>	<b>Remarks</b>
Farmer exchange tours conducted	No. of Farmer exchange tours conducted	2	10	2	2	Target achieved
Field days conducted	No. of field days conducted	8	40	8	8	Target achieved
Demonstration plots established	No. of demo plots established	6	30	6	6	Target achieved
Potato multiplication sites established	No. of potato multiplication sites	10	50	10	10	Target achieved
AMS administration block constructed	No. of buildings constructed	1	1	1	1	Target achieved
Water works at Usalama dam	No. of steel tanks completed	0	3	1	0	Ongoing
Youth in agribusiness Programme promoted	No. of youth groups supported	100	500	100	120	Target surpassed
Workshop constructed and equipped	Functional workshop	0	1	1	1	Target achieved. Work ongoing
Machinery shed	Functional Machinery shed	0	1	1	1	Target achieved. Work ongoing
AMS land fenced	Length of AMS land fenced	0	5	5	5	Target achieved. Work ongoing
Climate Smart Agriculture	No. of direct project beneficiaries	369	54,410	369	369	Target achieved

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<b>Output /Outcome</b>	<b>Key performance Indicators</b>	<b>Baseline (2019/20FY)</b>	<b>Target at end of CIDP Period(2022)</b>	<b>Target in review period(2020/21 FY)</b>	<b>Achievements for 2020/21 FY</b>	<b>Remarks</b>
practices promoted	No. of vulnerable and marginalized groups (VMG's) supported	68	74	8	8	Target achieved
	No. of investment projects supported	8	4	2	2	Target achieved
ATC Modern buildings constructed and furnished	No. of hostels constructed and furnished	0	2	1	1	Target achieved
	Multipurpose Hall constructed	0	1	0	0	Target achieved
Water and Sanitation services provided	No. of Boreholes drilled and operational	0	2	1	1	Target achieved

**Challenges**

- Formulation and development of Bills of Quantities from department of Roads take a bit long delaying project implementation
- Border dispute at ATC Chebororwa has delayed construction of perimeter wall
- Some contractors are slow in their work causing projects to take longer than expected
- Transfer of funds to project account and donor funding have delayed implementation of KCSAP and ASDSP
- Covid 19 pandemic

**Way Forward**

- Preparation of Bill of Quantities (BQs) should be prompt
- Border disputes at ATC Chebororwa should be resolved
- More budgetary allocation to allow achievement of CIDP targets
- Adherence to Covid 19 guidelines from MOH

**2.8 LIVESTOCK DEVELOPMENT AND FISHERIES**

**Achievements:**

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

Table 11: Summary of Outcomes/Outputs Indicators – Livestock Development and Fisheries

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Output/Outcome	Indicator	Baseline (2019/20FY)	Target at end of the CIDP period (2022)	Target in review period (2020/21 FY)	Achievement for 2020/21FY	Remarks
AI kits acquired	Number of A.I Kits, Gloves and plastic sheaths	A.I Fee Set -800 packets	A.I Fee Set -4000 packets	A.I Fee Set - 800 packets	A.I Fee Set - 950 packets	Target surpassed
		Arm Length Gloves - 500 packets	Arm Length Gloves - 2500 packets	Arm Length Gloves - 500 packets	Arm Length Gloves - 522 packets	
		Plastic Sheaths - 800 packets	Plastic Sheaths - 4000 packets	Plastic Sheaths - 800 packets	Plastic Sheaths - 950 packets	
Subsidized AI inseminations provided	No. of cattle inseminated	17,500	89,500	18,500	20,000	Target surpassed
Vaccination services offered	No. of heads of animals vaccinated	210,000	1,105,000	220,000	227,800	Target surpassed
Vaccines purchased	Doses supplied	0	0	Blanthax Vaccines - 50000 doses	Blanthax Vaccines - 0	Shortage of BQ Vaccines countrywide
				Lumpy Skin Disease Vaccines- 100000 doses	Lumpy Skin Disease Vaccines- 100000 doses	Rest of the vaccines purchased
				Rabies Vaccines- 3000 doses	Rabies Vaccines- 3000 doses	
				Foot and Mouth Disease Vaccines – 108000 doses	Foot and Mouth Disease Vaccines – 108000 doses	
Cattle dips rehabilitated	No. of cattle dips renovated	14	25	5	32	Target surpassed.

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Output/Outcome	Indicator	Baseline (2019/20FY)	Target at end of the CIDP period (2022)	Target in review period (2020/21 FY)	Achievement for 2020/21FY	Remarks
Liquid nitrogen purchased	Liters delivered	4,000	20,000	4,000 liters	7,600 liters	Target surpassed.
Breeding stock purchased (ordinary, sexed and conventional semen)	No. of breeding stock delivered	0		Ayrshire Semen - 16500 straws	Ayrshire Semen - 16500 straws	Target achieved
				Friesian Semen - 13500 straws	Friesian Semen - 13500 straws	
Human health safeguard against zoonotic diseases	No. of animals vaccinated against anthrax	100,000	570,000	110,000	44,500	Target not achieved
	No. of animals vaccinated against rabies	4,000	22,500	4,500	2,050	Target not achieved
Slaughter houses constructed	No. Slaughter houses rehabilitated	4	8	1	2	Target achieved.
Apiculture promotion	No. of hives issued	120	450	120	190	Target surpassed
	No. of groups benefiting	12	45	12	19	Target Surpassed
<i>Inua mama na Kuku</i> programme enhanced	No. of Women groups benefiting	4,000	15,500	3,800	2,200	Target achieved.
	No. of incubators distributed	6	24	6	63	Target surpassed
Dorper ram rotation/exchange programme operationalized	No. of dopers distributed	200	900	250	150	Target not achieved
	No. of vulnerable and marginalized groups	20	90	20	15	Target not achieved.

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Output/Outcome	Indicator	Baseline (2019/20FY)	Target at end of the CIDP period (2022)	Target in review period (2020/21 FY)	Achievement for 2020/21FY	Remarks
	benefiting					
Dairy goats distributed	No. of dairy goats distributed	100	390	90	0	Target not achieved. Budget constraints
Milk coolers connected to electricity	No. of coolers connected	0	46	46	24	KPLC Paid to complete connections in the remaining coolers
Fingerlings subsidy provided	No. of fingerlings distributed	100,000	500,000	100,000	170,000	Target surpassed
Eat-more-fish campaign conducted to increase per capita fish consumption	Per capita fish consumption (Kgs)	2	15.5	3	3	Target achieved
Predator control nets purchased	No. of nets purchased	60	300	60	125	Target surpassed
Fish feeds subsidy provided	No. of 20kg bags distributed	3,000	15,000	3,000	3,320	Target achieved

**Challenges**

- Formulation and development of Bills of Quantities from department of Roads take a bit long delaying project implementation
- Identification of projects sites taking long due to issues of land ownership causing delays in project implementation
- Limited budgetary allocation
- Covid 19 pandemic

**Way Forward**

- Preparation of Bill of Quantities (BQs) should be prompt

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- Preparation of requisitions be done earlier to fast-track procurement processes
- Project sites identification should be fastened to enable fast implementation of projects
- Budgetary allocation should be increased to allow implementation of all projects
  
- Adherence to MoH Covid-19 protocols

**2.9 COOPERATIVE AND ENTERPRISE DEVELOPMENT**

**Achievements:**

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

Table 12: Summary of Outcomes/Outputs Indicators – Co-operative & Enterprises Development

Output /Outcome	Key performance Indicators	Baseline (2019/20 FY)	Target at end of CIDP Period(2022)	Target in review period(2020/ 21 FY)	Achievements for 2020/21 FY	Remarks
Office expansion and refurbishment	No. of offices refurbished/expanded	0	2	1	1	Co-operative office Refurbished
Capacity Building conducted	No. of members, committee and staff trained	121	670	160	250	Target surpassed.
	No. of sensitization meetings held	106	275	60	60	Target achieved.
Automation of cooperatives' enterprises	No. of cooperative enterprises automated	0	2	1	1	Target achieved.
Cooperative Societies revamped	No. of registered cooperative society	53	165	30	23	Target not achieved.
	No. of revived cooperative society	8	25	5	11	Target surpassed.
Audit conducted	No. of cooperatives audited annually	200	740	170	220	Target not achieved.
Linkages and Partnerships formed	No. of partnerships formed	0	10	2	1	One Partnership Established.
Research and development	Research reports published	0	5	1	1	Target Achieved.
Capacity Building on entrepreneurship conducted	No. of cooperatives trained	70	770	400	472	Target surpassed.
Cooperative Loans disbursed	Amount disbursed (KShs)	167M	950M	210M	55M	Target not Achieved.

**Challenges**

- Inadequate budgetary allocation to implement the department's programs.

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- Challenges in implementation of the major project in the department thus Moiso Farmers' Co-operative Union milling plant, which include: Contractors' unwillingness to complete the project within the stipulated time, failure by the previous board of management to take our advice on management of the project, failure by members of the union to purchase shares
- Slow pace of registering new members by most cooperatives societies leading to small unviable entities.
- The emergence of COVID 19 pandemic has adversely affected loan repayment. Most of the cooperative society' businesses were affected by the slowdown in the economy, hence requesting for loans to be rescheduled.
- Lack of economic activity to sustain and spur growth in primary cooperatives
- Low levels of adaptation to technology which discourages the young members and youth.
- Diversion of funds associated with inadequate internal management and operational controls in the cooperative societies.
- The County Fund experience high demand for loans from cooperative societies Vis a vis the annual budgetary allocation by the County treasury.
- Unfavourable weather conditions affecting the prices of the farm produce leading to low profit margins. Unstable and unpredictable business patterns in the dairy sector, where there is unregulated competition, fluctuating prices, delayed milk payments from processors and high prices of farm inputs.

**Way Forward**

- Increase budgetary allocation to the department to enable it achieve its mandate.
- Upscale capacity building to the co-operative movement on areas that need skills and knowledge.
- Amalgamate small weak co-operatives to come up with strong co-operative organizations.
- The County Enterprise Development Fund will carry out closer monitoring and evaluation of funded societies to ensure that the resources allocated to them in form of loans are utilized as per the proposal to eliminate cases of diversion of funds.
- Training for funded cooperative to improve on leadership and governance.
- Evaluating performance before and after loaning to reduce non-performing loan
- Capacity building on accounting and auditing should be carried out in the marketing Co-operative societies to both members and management committee to create awareness on transparency and accountability. This will boost Co-operative members' confidence in their leadership and the way their funds are managed and utilized.

**2.10 TRADE, INVESTMENT AND INDUSTRIALIZATION**

**Achievements:**

During the period under review, the department implemented programmes and projects as indicted in table 13.

Table 13: Summary of Outcomes/Outputs Indicators – Trade, Investments and Industrialization

Output/Outcome	Key Performance Indicator	Baseline (2019/20 FY)	Target at end of the CIDP period	Target in review period (2020/21FY)	Achievement for 2020/21 FY	Remarks

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<b>Output/Outcome</b>	<b>Key Performance Indicator</b>	<b>Baseline (2019/20 FY)</b>	<b>Target at end of the CIDP period</b>	<b>Target in review period (2020/21FY)</b>	<b>Achievement for 2020/21 FY</b>	<b>Remarks</b>
Retail markets developed	No of retail market shades constructed/rehabilitated	18	20	15	14	The department is focusing on fully operationalizing markets hence the reduction in number. The identified markets were reached at after public participation.
Wholesale markets developed	No of wholesale markets developed/rehabilitated	1	2	1	1	The ultramodern wholesale market co funded by the County and the EU almost complete
Apparel Markets developed	No of apparel Markets constructed/rehabilitated	0	1	1	0	The apparel west market not renovated due to insufficient funds
Capacity building of SMES	No of traders trained	900	6000	800	1200	Traders/ farmers drawn from the six Sub Counties trained on wholesale/export market of fresh produce
SMEs Credit (Inua Biashara Fund)	Amount of loan disbursed	30M	410M	50M	30M	Insufficient funds
SEZS operationalized	No of SEZS operationalized/facilitated	1	1	1	1	The Department is supporting and facilitating the Establishment of the East Africa Economic Zones where 400 investors have already shown interest to set base in the Zone.
E-Commerce	No of marketing software installed	0	1	1	1	Procurement a market information system to be installed at the Ultra-modern wholesale market is almost complete
Licensing Offices created/operationalized	No of licensing offices constructed/ fully operationalized	10	6	10	15	Target surpassed due to increased demand for services by residents at the ward level and the need to decongest the Headquarter in adherence to COVID 19 Protocols
Weights and measures working standards	No. of working standards purchased	8	9	4	0	Insufficient funds to purchase the standards

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Output/Outcome	Key Performance Indicator	Baseline (2019/20 FY)	Target at end of the CIDP period	Target in review period (2020/21FY)	Achievement for 2020/21 FY	Remarks
purchased						
Verification of weights and measures equipment	No. of verified equipment	3,227	8000	5400	5930	Target surpassed
Export Promotion	No of export linkages established/innovators linked to the export markets	5	7	5	10	The Department has partnered with the export promotion and Branding Agency who have identified enterprises with export potential and are training and identifying export markets for them The department facilitates potential innovators to participate in local, regional and international exhibitions.
Participating/organizing trade exhibitions/symposiums/investment forums	No. of Participant /convening trade exhibitions/symposiums/investment forums	7	10	1	0	Traders / innovators were to be sponsored to participate in the EAC exhibition but it didn't take off due to COVID 19 regulations

**Challenges**

- The Department was negatively affected by the ongoing COVID-19 pandemic which slowed down most operations and further led to closure of businesses .These included pool tables, casinos, sport betting shops and funfairs;
- Low staffing levels in some other sub-sectors;
- Inadequate funding for the Departmental prioritized projects/programmes
- Lack of vehicles for mobility especially markets, betting control and weights & measures sections hence they did not meet their targets

**Way Forward**

- Developing Trade adaptation mechanism to COVID-19 and future Trade mitigation mechanisms to such pandemics;

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- Ensuring that timelines for projects are met and continuous monitoring is undertaken to ensure quality delivered;
- Procure or provide vehicles to the Department for ease of supervision;
- Engage more staff in sectors with low levels;
- Increased adoption of technology in service delivery;
- Build capacities of technical staff on reporting, budgeting and M&E.

**2.12 LANDS AND HOUSING**

**Achievements:**

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

Table 15: Summary of Outcomes/Outputs Indicators - Lands and Housing

<b>Output/Outcome</b>	<b>Key Performance Indicator</b>	<b>Baseline (2019/20 FY)</b>	<b>Target at end of the CIDP period</b>	<b>Target in review period (2020/21FY)</b>	<b>Achievement for 2020/21FY</b>	<b>Remarks</b>
Land Banking	Acreage of land acquired (Ha)	12	300	80	14.226	The planned target was not achieved due to budget constraints.
	No. of title deeds prepared	0	2,500	500	0	The project is ongoing upon completion, 167No. titles will be issued.
Valuation Roll developed	No. of valuation Rolls prepared	0	8	1	0	Preparation of 6No. rolls ongoing at 80% completion.
Public utilities surveyed	No. of public utilities surveyed	0	100	20	0	The project is ongoing 59No. utilities to be surveyed.
Trading centers surveyed	No. of trading centres surveyed	0	11	2	0	2No. survey works ongoing.
Housing Estates regenerated	No. of houses renovated	7	25	5	1	1No. Non-residential (Offices)
	No. of Public Utilities fenced	1	80	20	3	Due to budget limitations, most utilities are done in phases. Construction of permanent walls in 2No. County estates chain link fencing 1No. office
	Length (Km) of Civil works laid	0.98	4.5	1	0.16KM <sup>2</sup>	

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**Challenges**

- i. Inadequate/lack of funding for programmes and projects;
- ii. Lack of adequate office space and office furniture;
- iii. Critical skills are also lacking in areas of bills drafting;
- iv. Non-payment of Teachers houses due to transfer of functions from Municipality to National Government with no clear policy guidance on assets that are within the schools; and
- v. The Covid 19 pandemic has slowed significantly on progress of projects especially where field work, stakeholder participation, meetings and group discussions are involved.

**Way Forward**

- Conducting in-house training in policy and bill drafting;
- Seeking policy guidelines on County assets that are used by Education Ministry while under the staff of National Government; and
- Need to consider extensions of contract periods for projects that have been affected by the pandemic and schedule stakeholder participation as per the approved number of persons by the Ministry of Health.

**2.11 ICT &E-GOVERNMENT**

**Achievements:**

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

Table 14: Summary of Outcomes/Outputs Indicators – ICT and e-Government

<b>Output/Outcome</b>	<b>Key Performance Indicator</b>	<b>Baseline (2019/20 FY)</b>	<b>Target at end of the CIDP period</b>	<b>Target in review period (2020/21FY)</b>	<b>Achievement for 2020/21FY</b>	<b>Remarks</b>
ICT Innovation hubs and training centres developed	No. of ICT Centers established	5	6	2	2	Two ICT centers were completed. One is in progress
CCTV installed	No. of cameras installed	83	150	28	54	Cameras have been installed to enhance surveillance
LED Outdoor Screen Installed & Commissioned	No. of LED Screen installed	1	3	2	2	Completed
Storage of County Information Enhanced	No. of storage servers procured and installed	2	6	2	2	Completed
OPS files in the PABX system upgraded	No. of PABX systems upgraded	1	1	1	1	Completed

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<b>Output/Outcome</b>	<b>Key Performance Indicator</b>	<b>Baseline (2019/20 FY)</b>	<b>Target at end of the CIDP period</b>	<b>Target in review period (2020/21FY)</b>	<b>Achievement for 2020/21FY</b>	<b>Remarks</b>
County information portal and communication system	No. of desktop licenses installed	50	50	50	50	Completed in 2 <sup>nd</sup> Quarter
Youth Empowerment Program implemented	No. of Youth trained	0	300	230	50	The Training was affected by COVID 19 challenges.
Document Management System developed	Percentage of operations	0	100%	100%	95%	Training of users done and enhancements amended
Education loan management system developed	No. of loan management systems developed	0	1	1	1	System development completed. On implementation and utilization
ICP web server and operating system updated	System patch, web server patch and security patch	0	4	2	2	System currently in used, maintenance in progress
ICP maintenance, update and plugins Patching	No. of plugins updated and reconfigured, and CMS updated	0	26	8	8	CMS was updated which will require php update, working on that.
Revenue system maintenance	No. of cases raised and addressed	10	23	10	12	Permits cases solved. Part of land solved but the rest is still in progress
GIS web platform developed	KMs files displaying over Google map	50	100	10	6	Fully functional and in use
Knowledge base System developed	No. of knowledge based systems developed	1	1	1	0	The system is still under development awaiting content to be completed.
Parking mobile application developed	No. of parking mobile applications	0	1	1	1	Completed and Operational

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Output/Outcome	Key Performance Indicator	Baseline (2019/20 FY)	Target at end of the CIDP period	Target in review period (2020/21FY)	Achievement for 2020/21FY	Remarks
	developed					
Permits mobile verification application developed	No. of Permits mobile verification applications developed	0	1	1	1	Completed and operational
Geoportal developed	No. of operational Geo portals developed	1	1	1	1	Portal 90% operational
GIS Equipment purchased	Number of GIS Equipment purchased	1	1	1	1	Completed
Structured Cabling to ward offices	No. of structured cabling established	2	4	3	2	Completed

**Challenges**

- Backup storage for County Resources- onsite and offsite backup should be acquired to increase retention time for the backups. this is very critical
- Inadequate office space, furniture and equipment.
- Transportation challenges which leads to poor response to emergencies within the recommended period due to transport challenges.
- COVID -19 pandemic has hampered a number of activities. Leading to suspension of some intended capacity building programmes

**Way Forward**

- Acquisition of Backup and recovery systems and solution for onsite and offsite is very critical
- Acquisition of workspaces for all staff to ease congestion in office.
- Avail transport to ease operations and support services offered by the department. The department has only one vehicle and requires additional vehicle to facilitate staff transport to respond to ICT support requests and initiate works in different areas.
- Allocation of more resources to Emerging Technologies and Data management (Big Data)

**2.13 PHYSICAL PLANNING AND URBAN DEVELOPMENT**

**Achievements:**

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

Table 16: Summary of Outcomes/Outputs Indicators-Physical Planning & Urban Development

Output/Outcome	Key Performance Indicator	Baseline (2019/20 FY)	Target at end of the CIDP period	Target in review period (2020/21FY)	Achievement for 2020/21FY
Physical development plans prepared	No. of LPDPs prepared	125	15	2	Limited funds to prepare LPDPs, Resistance experienced from stakeholders,
	No. of streets named & Buildings named & numbered	71	180	0	Awaiting approval of County Addressing Policy & Act to pave way for use to name streets
Towns established and operationalized	No. of towns	2	2	2	
Serviced Trading Centers (Place making)	No. of LPDP implemented	0	1	1	Huge Capital funds required. However, Capital Investment Plans (CIPs) have been prepared

**Challenges**

- The Covid 19 pandemic has slowed significantly on progress of projects especially where field work, stakeholder participation, meetings and group discussions are involved. Covid-19 has largely contributed to the roll over but the department has been able to catch and carry out all the necessary tasks before the end of the final year. The delay also affected the deliverables provided by the Consultants and many of them submitted their reports late further exacerbating the issue of rollovers.
  - There was and still is lack of adequate office space and office furniture for use by staff
  - Inadequate/lack of funding for programmes and projects.
  - Legal adjustments due to change in laws and procedures after enactment of Physical and Land use Planning Act (no. 13 of 2019).
  - Mobility challenges due to inadequate vehicles for development control and project supervision;
  - Involvement of high-level decisions on City conferment procedures as per Urban Areas and Cities Act which delays the process.

**Way Forward**

- Prioritize Allocation of funds to all the proposed activities in the CIDP,
- Timely release of funds to ensure smooth flow of contracts,
- Setting up of accounting and procurement units in the department to assist in accounting and procurement

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functions,

- Updating and cleaning of land data and automation of land records and plan approval process.
- Consider extensions of contract periods may be necessary for projects that have been affected by the pandemic.
- Provision of adequate space for members of staff to effectively deliver their mandates

**2.14 MUNICIPALITY OF ELDORET**

**Achievements:**

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

Table 17: Summary of Outputs/Outcomes Indicators – Municipality of Eldoret

<b>Output/Outcome</b>	<b>Key Performance Indicator</b>	<b>Baseline (2019/20 FY)</b>	<b>Target at end of the CIDP period</b>	<b>Target in review period (2020/21FY)</b>	<b>Achievement for 2020/21FY</b>	<b>Remarks</b>
New roads constructed to bitumen standards at C39 (Ndatat Stage) – Oldonyo Lessos Bridge, CMC-Panvilla, Panvilla-Miris, Pioneer Health Centre-Langas (Rexona)	% completion	75.35	100	100	100	Target achieved. 3.044km done
New roads constructed to bitumen standards at Posta-Toyota Area-Railways-Wagon Wheel-Lands-Iten Road-Dola-Moi girls	% completion	90	100	100	100	Target achieved. 1.972km done
Eldoret CBD Service Lanes paved: Paradise-Nandi Road, Standard Bank - Korosiot, Barclays Bank-Nandi Arcade, Main Stage – Elijah Cheruiyot and frontage of Nandi Park and Arboretum	% completion	92.01	100	100	100	Target achieved. 1.43km paved
Non-Motorized Transport Infrastructure: Chepkoilel Junction-Sogomo, Zion Mall-Rupa Mall-RVVTI-AIC Kaplimo, Sosiani-Oil Libya, Public Works-PCEA, A104 (ACK Cathedral)-MTRH	% completion	65.1	100	100	100	Target achieved. 12.5km done
Drainage systems rehabilitated - KPLC Yard-West Market Wetland	% Completion	66.8	100	100	85.3	Ongoing 1.57km of drainage done

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Output/Outcome	Key Performance Indicator	Baseline (2019/20 FY)	Target at end of the CIDP period	Target in review period (2020/21FY)	Achievement for 2020/21FY	Remarks
through Arap Kitongo & Farmers Street, Eldoret; Beautification (Greening), ACK- MTRH, 64 Street- A104 & CBD; Construction of High Masts at Kipkaren, Asis & Ngomongo; Frontage Improvement from Iten Road (C51) to Muliro Street along A104 plus Drainage Works						
Eldoret LPDP amended to Municipality of Eldoret Spatial Plan	% Completion	0	100	100	75	Draft report submitted and data collection done. There was delay in data collection due to covid-19
Municipality of Eldoret Urban Integrated Development Plan 2019-2024 developed	% Completion	0	100	100	75	Draft report submitted and data collection done. There was delay in data collection due to covid-19
Environmental Impact Assessment reports developed	No. of Environmental Impact Assessment reports developed	0	-	4	4	Work completed and ESIA reports and NEMA licenses obtained
New roads constructed to bitumen standards -Arap Kitongo Road in Kiplombe Neighbourhood	% completion	0	100	28	13.1	Ongoing
New roads constructed to bitumen standards -Racecourse Road to Oletepes & Marriott in Racecourse Neighbourhood	% completion	0	100	25	14.6	Ongoing
Non-motorized Transportation and beautification of Arboretum in Kapsoya Neighbourhood	% completion	0	100	14	0	Ongoing
Drainage system rehabilitated in Kapsaos and 2 security lighting high mast at Kipkaren in Kapsaos neighbourhood	% completion	0	100	35	30	Ongoing
CBD lanes paved and street	% completion	0	100	20	25	Ongoing

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<b>Output/Outcome</b>	<b>Key Performance Indicator</b>	<b>Baseline (2019/20 FY)</b>	<b>Target at end of the CIDP period</b>	<b>Target in review period (2020/21FY)</b>	<b>Achievement for 2020/21FY</b>	<b>Remarks</b>
lights installed at Huruma neighbourhood						
Sixty Four (64) Stadium upgraded in Huruma Neighbourhood	% completion	0	100	13	0	Works expected to progress fast since site handover, site mobilization, survey and design work completed. The project delayed due to the relocation of traders within the stadium.
Renovation Works done, Gate and Sentry House constructed At Municipality of Eldoret Headquarters in Uasin Gishu	% completion	0	100	22	25	Ongoing
KISIP funded Roads maintained in Kimumu and Munyaka Estate	% completion	0	100	50	40	Ongoing activities:-Carriage way cleaning, drainage repair & cleaning, culvert, bumps and road signs installation
KISIP funded roads maintained in Kamukunji and Hill School Estate	% completion	0	100	50	5	Ongoing activities:-Carriage way cleaning, drainage repair & cleaning, culvert, bumps and road signs installation
KISIP funded roads maintained in Huruma Estate	% completion	0	100	50	50	Ongoing activities:-Carriage way cleaning, drainage repair & cleaning, culvert, bumps and road signs installation

**Challenges**

- Inclement weather
- Delay in release of funds from the donor
- Covid-19 which affected public participation and data collection in consultancy services.

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- Over-reliance on donor funds
- Inadequate Municipal capacity to implement projects

**Way Forward**

- There is need for early project identification and preparation including preparation of designs, bills of quantities and preparation of Environmental Impact Assessment reports for licensing
- Continuous monitoring and evaluation
- Citizen Participation in the entire project cycle
- Alternative source of funds for financing critical infrastructure projects to avoid overreliance on donor funds
- Need for sufficient capacity for the municipality to implement projects

**2.15 HEALTH SERVICES**

**Achievements:**

During the period under review, the department implemented programmes and projects as indicated in table 18.

Table 18: Summary of Outcomes and Outputs Indicators – Health Services

<b>Output/ Outcome</b>	<b>Key Performance Indicator (KPI)</b>	<b>Baseline (FY 2019/20)</b>	<b>Target at the end of CIDP</b>	<b>Target for FY 2020/21</b>	<b>Achievement for FY 2020/21</b>	<b>Remarks</b>
Community awareness increased	% of persons reached	42	100	100	95	Target achieved
Persons screened for diabetes	No. of persons screened for diabetes	14,250	20,000	17,000	14,717	Unmet target was occasioned by outbreak of Covid-19. Clients couldn't visit facilities for the fear of being infected
Women screened for cervical cancer	No. of women screened for cervical cancer	10,548	20,000	17,000	6,444	
Children screened for stunting	No. of children screened for stunting	6,420	5,500	5,000	9,576	Introduction of compulsory MCH led to increased number of children being screened for stunting & underweight
Children screened for underweight	No. of children screened for underweight	6,702	10,000	9,500	23,365	
Persons screened for eye conditions	No. of persons screened for eye conditions	64,841	47,000	45,000	30,589	Outbreak of Covid-19 & containment measures issued by MoH made clients fear visiting facilities
Persons screened for mental illness	No. of persons screened for mental illness	4,312	4,500	4,200	5,259	Testing for Covid-19 was done together with screening of mental illness. As a result, target was surpassed
Children under 12 years de-wormed	% of children under 12 years de-wormed	64	100	85	65.1	Target not met due to outbreak of Covid-19 & containment

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY 2019/20)	Target at the end of CIDP	Target for FY 2020/21	Achievement for FY 2020/21	Remarks
						measures issued by MoH
Children under 1 year fully immunized	% of under 1 year fully immunized	73.6	91	87	84.3	Unmet target was attributed to Covid-19 & health protocols given by MoH which restricted most clients from seeking services
HF offering immunization services	% of HF offering immunization services	94	95	95	94.6	Target achieved
Health care (Penta1)	% access to health care (Penta1)	78.7	90	90	88.6	Unmet target was attributed to Covid-19 that prevented most clients from seeking services
Health care (Penta3)	% utilization of health care (Penta3)	74.7	90	90	88.3	
EPI equipment	No. of EPI equipment (cold chain) purchased	0	30	25	0	There was no budgetary allocation
Notifiable diseases detected, investigated and reported	No. of notifiable diseases detected, investigated and reported	18	30	28	23	Ongoing
Schools sensitized on menstrual hygiene management (MHM)	No. of schools sensitized on MHM	30	384	192	1	Unmet target was occasioned by the outbreak of Covid-19 & containment measures issued by MoH such as closure of school with MHM policy not disseminated & staff sensitized
Villages declared open defecation free (ODF)	No. of villages declared ODF	103	720	720	228	Target not met due to inadequate funding & lack of partners
Schools with hand wash facilities	No. of schools with hand wash facilities	241	250	250	850	Over performance was attributed to the mandatory requirement by MoE to have hand wash facilities in all schools
ECD children supplemented with vitamin A	No. of ECD children supplemented with vitamin A	54,261	42,000	40,000	82,347	Target was surpassed due to enhanced community sensitization & awareness. Children between 12-59 months

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY 2019/20)	Target at the end of CIDP	Target for FY 2020/21	Achievement for FY 2020/21	Remarks
						were all provided with vitamin A
TB detection, treatment & follow ups	Treatment success rate	89.2	96	95	86	Fear of being tested for Covid-19 led to unmet targets
Deliveries by skilled health personnel	% of deliveries by skilled personnel	68.7	85	80	88.6	Target achieved
<b>Further Remarks:</b> Over performance was attributed to scale up of 24hr facilities, improved maternity services due to training of staff, maternity open days conducted, mama kits issued to mothers who delivered at the HF & mentorship conducted to staff on how to manage complications						
Exclusive breastfeeding of 0-6 months	% of 0-6 months old children exclusively breastfed	88	80	80	81.4	Target surpassed due to staff mentorship on MoH 511 register
WRA receiving family planning commodities	% WRA receiving family planning commodities	53.2	80	75	51.2	Unmet target was as a result of Covid-19 & erratic supply of commodities
Women attending at least 4 ANC visits	% of women attending at least 4 ANC visits	41	75	65	50.3	Target wasn't achieved because majority of clients start ANC late with delayed procurement of incentives to scale up early attendance
Maternity units renovated and equipped	No. of maternity units renovated and fully equipped	5	15	25	2	Renovation works didn't commence due to lengthy procurement processes
HF's offering PMTCT Services	% of HF's offering PMTCT Services	90	90	90	90.7	Targets were achieved
HIV positive pregnant women receiving preventive ARVs	% of HIV positive pregnant women receiving preventive ARVs	97	100	99.5	99.1	
Infants born of HIV positive mothers receiving preventive ARVs	% of Infants born of HIV positive mothers receiving preventive ARVs	96	100	98	100	
70 bed maternity hospital - West Maternity	Completion rate	85	100	100	99	
Kesses Level 4 Hospital		0	100	100	36	Phase II works ongoing with 3 <sup>rd</sup> floor slab casted
County referral hospital (Ziwa		12	100	100	32	Ongoing with slow progress due to

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY 2019/20)	Target at the end of CIDP	Target for FY 2020/21	Achievement for FY 2020/21	Remarks
LV)						delayed release of funds
40 bed maternity Hospital - Kapteldon		80	100	100	80	Ongoing
Moiben Sub County Hospital - Moiben		0	100	0	0	Project stalled due to court case
Ward Health Facilities	% completion of Kamalel Health Centre	100	100	100	100	Complete and fully equipped for COVID-19 management
	Completion rate of Cheptiret Dispensary	35	100	100	98	Complete
	% completion of Gitwe Dispensary	81	100	100	98	
Reference Laboratory - Huruma	% completion	100	100	100	100	
Trauma and emergency centre - Turbo		100	100	100	100	
Portable Clinics	% completion of portable clinic - Kapkures	30	100	100	45	Portable clinics yet to be delivered by the National Government
	% completion of portable clinic - Kapsubere	40	100	100	65	Containers delivered on site. Finishing work ongoing
	% completion of portable clinic - Chemusian	50	100	100	27	Portable clinics yet to be delivered by the National Government
	% completion of portable clinic - Munyaka	20	100	100	25	
	% completion of portable clinic - Kaptich	60	100	100	60	
Ward health facilities renovated	% completion	60	100	100	0	18 ward projects are at contract signing stage with others recommended for re-tendering

**Challenges**

- Inadequate supply of equipment and other commodities
- Outbreak of covid-19 and its containment measures issued by MoH led to unmet targets

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- Lack of stipends for CHVs who are crucial in referring mothers and children to health facilities
- lack of disclosure and low partner testing among ANC mothers resulting in missed opportunities in infant prophylaxis
- Data inconsistencies in primary tools, summary tool and DHIS downtime
- Missed opportunities in PMTCT
- Inadequate utility vehicles for support supervision
- Staff shortage across all the cadres in the department
- Lack of adequate office space

**Way forward**

- Undertake proper forecasting and quantification of commodities
- Provision of stipends to CHVs
- Sensitize the community on PMTCT services
- Need for monthly data review and mentorship on tools and reporting formats
- Procurement of additional utility vehicles for the department & PPE for staff
- Recruit and post new staff to meet staffing needs and rationalize current officers
- Need to train staff on specialized areas

**2.16 EDUCATION, CULTURE AND SOCIAL SERVICES**

**Achievements:**

During the period under review, the department implemented programmes and projects as indicated in table 19.

Table 19: Summary of Outcomes and Outputs Indicators – Education, Culture & Social Services

<b>Output/ Outcome</b>	<b>Key Performance Indicator (KPI)</b>	<b>Baseline FY(2019/20)</b>	<b>Target at the end of CIDP period</b>	<b>Target in FY2020/21</b>	<b>Achievement for FY 2020/2021</b>	<b>Remarks</b>
<b>Education</b>						
ECDE centres assessed	No. of ECDE centres assessed	324	557	143	143	Assessment ongoing
ECDE Facilities	No. of classrooms constructed	986	557	146	146	Construction of ECDE facilities ongoing across the County
	No. of ablution blocks constructed	64	38	38	38	Construction of ablution blocks ongoing across the County
	No. of kitchens	5	1	1	1	Construction

**UASIN GISHU COUNTY EXECUTIVE**

**Report and Financial Statements**

**For the year ended June 30, 2021.**

<b>Output/ Outcome</b>	<b>Key Performance Indicator (KPI)</b>	<b>Baseline FY(2019/20)</b>	<b>Target at the end of CIDP period</b>	<b>Target in FY2020/21</b>	<b>Achievement for FY 2020/2021</b>	<b>Remarks</b>
	constructed					works ongoing
Learning resources/materials acquired	No. of ECDE centres benefited	537	-	608	608	Learning and teaching materials supplied to the schools
Increased access to quality vocational training and skills development	No. of beneficiaries	13,534	13,987	13,897	13,897	Bursary issued to needy students
<b>Culture</b>						
Planning workshops for team leaders, adjudicators and trainers held	No. of planning workshops held	3	3	3	0	Workshops not held due to outbreak of Covid-19 & its containment measures issued by MoH
Capacity building workshop on promotion of Kiswahili and community languages conducted	No. of capacity building workshop conducted	1	1	1	1	Targets achieved despite of Covid-19 pandemic
Celebrations of heroes and preservation of cultures conducted	No. of celebrations conducted	1	1	1	1	
Workshops on cultural industries & creation of awareness on cultural products conducted	No. of workshops conducted	3	4	1	1	
Visual Art Exhibitions held	No. of visual arts meetings held	4	4	1	1	
National days celebrations marked	No. of national days celebrations marked	3	3	3	3	
Peace and national cohesion meetings	No. of peace and national	2	10	5	4	

**UASIN GISHU COUNTY EXECUTIVE**

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY(2019/20)	Target at the end of CIDP period	Target in FY2020/21	Achievement for FY 2020/2021	Remarks
held	cohesion meetings held					
<b>Social Services</b>						
Increased access to social welfare services	No. of families counseled	200	8,000	4000	2380	Target not achieved due to interruptions caused by Covid-19 pandemic & inadequate budgetary allocation
	No. of PWDs registered and assessed	1400	60,000	3000	2220	Processing of cards in progress
	No. of PLWD issued with assistive devices	0	2000	1000	403	Inadequate budgetary allocation led to unmet targets
	No. of groups, women and PLWD engaged in economic activities	1000	4000	2000	1600	Target not met due to inadequate funds for capacity building and advocacy
	No. of vulnerable children repatriated & reintegrated	226	2000	1000	237	Unmet target was attributed to outbreak of Covid-19 & its containment measures issued by MoH together with inadequate budgetary allocation
Special needs assessment centre - Chebolol	% completion	0	100	-	-	Bids for design and supervision

**UASIN GISHU COUNTY EXECUTIVE**

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY(2019/20)	Target at the end of CIDP period	Target in FY2020/21	Achievement for FY 2020/2021	Remarks
						works at procurement stage
Social amenities refurbished	Completion rate	0	100	100	100	Construction of dining hall, kitchen & security house at rescue centre completed
Registration of groups Policy	No. of policies developed	0	-	1	1	The draft policy is awaiting cabinet approval

**Challenges**

- Interruption of schools' calendar of events by the outbreak of Covid-19 led to unmet targets
- Inadequate budgetary allocation for the departmental

**Way forward**

- Additional budgetary allocation to the department
- Recruit and deploy staff across the sub sectors to meet the staffing needs

**2.17 YOUTH AFFAIRS, GENDER AND SPORTS**

**Achievements:**

During the period under review, the department implemented programmes and projects as indicted in table 20.

Table 20: Summary of Outcomes and Outputs Indicators – Youth Affairs, Gender & Sports

Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY 2019/20	Target at the end of CIDP Period	Target in the FY 2020/21	Achievement in FY 2020/21	Remarks
<b>Youth Affairs &amp; Gender</b>						
VTC infrastructure constructed and equipped	No. of Workshops constructed	8	22	22	19	Unmet target was attributed to inadequate budgetary allocation
	No. of classrooms constructed	34	60	60	18	
	Amount in KSh. Disbursed to VTCs for equipping	-	60M	60M	57M	

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY 2019/20	Target at the end of CIDP Period	Target in the FY 2020/21	Achievem ent in FY 2020/21	Remarks
Inter – VTCs Sports Championship	No. of teams registered	0	5	5	2	Target not met due to interruption of academic calendars by MoE occasioned by outbreak of Covid-19 & its containment measures
Youths internship programme	No. of youths placed under the County internship programmes	1265	3,500	700	700	Target achieved
Increased access to quality vocational training and skills development	Enrolment in VTCs	2,380	3000	3,000	4810	Over performance was attributed to enhanced sensitization & creation of awareness
Youth empowerment programmes	No. of meetings held	2	10	10	2	Target not achieved due to the outbreak of Covid-19 and protocols issued by MoH
TIVET scholarship	No. of youths benefiting	2428	1630	600	600	Target achieved
Sensitization on entrepreneurship life skills & leadership	No. of youth sensitized on entrepreneurship life skills and leadership	0	-	50	124	Target was surpassed due to increased sanitization & creation of awareness among the youths
Youths sensitized on GPO	No. of youths sensitized to access GPO	200	-	50	65	
<b>Sports</b>						
Sports facilities rehabilitated/ constructed	No. of ward playfield upgraded	30	30	6	16	Over performance was attributed to additional budgetary allocation
Assorted sports items/kits supplied	No. of assorted sports item/kits supplied	550	800	560	600	
Increased uptake of sports activities	No. of leagues & tournaments championship held	10	12	3	1	Target not achieved due to outbreak of Covid-19 &
	No. of leagues &	5	-	0	0	

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY 2019/20	Target at the end of CIDP Period	Target in the FY 2020/21	Achievem ent in FY 2020/21	Remarks
	tournaments championship held for PLWD					containment measures issued by MoH
	No. of indoor games held	2	-	1	1	Target achieved

**Challenges**

- Inadequate budgetary allocation
- Lack of utility vehicles to enhance project supervision
- Outbreak of Covid-19 and its containment measures issued by MoH affected implementation of programmes and projects
- Inadequate office space
- Inadequate technical staff across the department

**Way forward**

- Additional budgetary allocation to the department
- Procure utility vehicles to support project supervision

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

**REPORTING**

**1. Sustainability strategy and profile**

The County's powers and functions are envisaged in the constitution of Kenya 2010. These enable the county to manage her affairs by promoting democratic and accountable exercise of her powers, through fostering national unity, giving power to self-governance to the people and enhancing public participation in matters that affect their area of jurisdiction. All these powers and functions need to be managed well provided in the relevant law.

**2. Environmental performance**

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

**3. Employee welfare**

On matters recruitment we are guided by the values and principles of the public service spelt out in the article 232 of the constitution. This is well elaborated in the HR manual. We have been successful in our endeavours of ensuring that the environment surrounding and within the precincts of the county is conducive for staff and members of the public.

**4. Community Engagements**

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

**UASIN GISHU COUNTY EXECUTIVE**  
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**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, 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.

**UASIN GISHU COUNTY EXECUTIVE  
Report and Financial Statements  
For the year ended June 30, 2021.**

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**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on 27/05/ 2022.

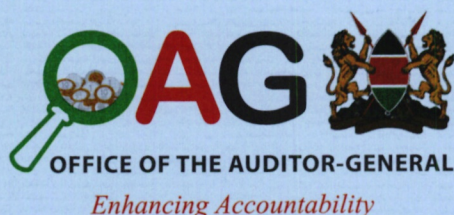


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**Ag County Executive Committee Member – Finance and Economic Planning**

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE, 2021**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of Uasin Gishu set out on pages 1 to 54, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year

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*Report of the Auditor-General on County Executive of Uasin Gishu for the year ended 30 June, 2021*

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Uasin Gishu as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **1.0 Inaccuracies in Financial Statements**

#### **1.1 Variance Between Financial Statements and IFMIS Reports**

The statement of receipts and payments reflects total revenue and expenditure of Kshs.9,086,172,431 and Kshs.8,242,628,169 respectively for the year ended 30 June, 2021. However, the balances differed with the Integrated Financial Management Information System (IFMIS) ledger balances as detailed below:

	<b>Financial Statements Amounts (Kshs.)</b>	<b>Amounts in IFMIS Reports (Kshs.)</b>	<b>Variances (Kshs.)</b>
<b>Receipts</b>			
Exchequer releases	7,703,702,518	7,980,495,890	(276,793,372)
Transfers from Other Government Entities	46,395,000	-	46,395,000
Road Fuel Levy Funds	180,175,373	-	180,175,373
Proceeds from Domestic and Foreign Grants	50,223,000	-	50,223,000
County Own Generated Receipts	1,105,676,540	1,105,676,501	-
<b>Payments</b>			
Compensation of Employees	3,568,468,671	3,591,918,490	(23,449,819)
Use of Goods and Services	1,248,352,473	1,511,035,874	(262,683,401)
Transfers to Other Government Units	929,908,400	808,663,753	121,244,647
Other Grants and Transfers	743,365,453	132,198,200	611,167,253
Acquisition of Assets	1,752,341,055	1,684,529,311	67,811,744
Finance Costs, including Loan Interest	192,117	76,148,593	(75,956,476)
Other Payments	-	13,778,940	(13,778,940)

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

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

### 1.2 Unexplained Variance in Exchequer Releases

The statement of receipts and payments reflects Exchequer releases amounting to Kshs.7,703,702,518 for the year ended 30 June, 2021 which includes equitable share amount of Kshs.6,874,380,000 and Donor Funds released through Exchequer as per County Allocation of Revenue Act (CARA) amount of Kshs.829,322,518. However, the statement includes proceeds from domestic and foreign grants received directly by the County Government of Kshs.50,223,000. Further, the amounts reflected in the financial statements were at variance with the CARA report as detailed below:

<b>Donor</b>	<b>Amount as per the Financial Statements (Kshs.)</b>	<b>Amount as Per CARA (Kshs.)</b>	<b>Variance (Kshs.)</b>
World Bank-THUSCP	110,491,190	114,973,599	(4,482,409)
Abolishment of user fees in health centers and dispensaries	20,813,065	-	20,813,065
KUSP- UDG	342,682,017	-	342,682,017
EU-Water Tower Protection and Climate Change Mitigation Adaptation Programme	50,223,000	62,574,758	(12,351,758)

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

### 1.3 Payments Made After the End of the Financial Year

As disclosed in Note 14 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.929,908,400, in respect of transfers to other government units, which includes transfers to County Government entities of Kshs.227,536,280. However, a review of payment records and bank statements provided for audit review revealed that transfers to County Government Entities amounting to Kshs.20,000,000 and Kshs.4,036,280 for Inua Biashara Fund and Technical Vocational Training and Educational Training Fund respectively, were paid on 21 July, 2021 after the end of the financial year. As a result, the transactions were not recorded within the correct reporting period.

Consequently, the accuracy and completeness of the transfers to County Government entities of Kshs.24,036,280 for the year ended 30 June, 2021 could not be confirmed.

## **2.0 Use of Goods and Services**

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.1,248,352,473 as disclosed under Note 12 to the financial statements. A review of expenditure records provided for audit revealed the following anomalies;

### **2.1 Unsupported Rentals of Produced Assets**

As disclosed in Note 12 to the financial statements, the use of goods and services expenditure of Kshs.1,248,352,473 includes rentals of produced assets of Kshs.11,272,811, out of which an amount of Kshs.3,471,001 was in respect of rent paid to National Social Security Fund for liaison office space at NSSF building in Nairobi. Although records indicate that the County took over the office space in 2015, no lease agreement between the County Executive and the National Social Security Fund was provided for audit review. Further, the rent paid was not supported by a valuation report by the Ministry of Lands, Housing and Physical Planning.

Consequently, the validity and accuracy of the rentals of produced assets expenditure of Kshs.11,272,811 for the year ended 30 June, 2021 could not be confirmed.

### **2.2 Unsupported Payment for Air Ticketing Services**

As disclosed also in Note 12 to the financial statements, the expenditure of Kshs.1,248,352,473 under the use of goods and services includes an amount of Kshs.180,883,402 in respect of other operating expenses, out of which Kshs.21,111,505 was paid two firms for the provision of air ticketing services during the year under review. However, no evidence was provided to indicate that the contracts were subjected to a competitive procurement process as required under Article 227(1) of the Constitution of Kenya, 2010. In addition, documentary evidence was not provided indicating that the Local Service Orders (LSO) were committed in the vote book as required. Further, the payment was not supported by boarding passes as evidence of travel and approvals for the journeys made.

Consequently, the accuracy and validity of other operating expenses of Kshs.180,883,402 for the year ended 30 June, 2021 could not be confirmed.

### **2.3 Unconfirmed Hospitality Supplies and Services Expenditure**

Similarly, as disclosed under Note 12 to the financial statements on the use of goods and services expenditure, is an amount of Kshs.81,353,605 in respect of hospitality, supplies and services. The balance includes Kshs.5,508,420 incurred on conferences, workshops and services in four hotels during the year under review. However, the expenditure was not supported by relevant documentation such as signed attendance list of participants, program of the meetings and motor vehicle work tickets.

Consequently, the validity, accuracy and completeness of hospitality, supplies and services of Kshs.81,353,605 for the year ended 30 June, 2021 could not be confirmed.

### **3.0 Cash and Cash Equivalents**

The statement of assets and liabilities as disclosed in Note 21A reflects bank balance of Kshs.2,955,008,825 as at 30 June, 2021. During the year under review, the County Executive had thirty-two (32) bank accounts. However, monthly bank reconciliation statements for twenty-eight (28) bank accounts were prepared manually instead of through IFMIS. Further, the bank balance in respect of overseas education bank account in Kenya Commercial Bank for students proceeding for further studies in Finland and Canada was not disclosed in the financial statements.

Consequently, the accuracy and completeness of the bank balance of Kshs.2,955,008,825 as at 30 June, 2021 could not be confirmed.

### **4.0 Unsupported County Own-Generation Receipts**

The statement of receipts and payments for the year ended 30 June, 2021 reflects County own generated receipts of Kshs.1,105,676,540 which includes plot rent collections amounting to Kshs.272,350,042. However, a valuation roll was not provided to support the land rates charged.

In the circumstances, the accuracy and completeness of county own generated receipts amount of Kshs.272,350,042 for the year ended 30 June, 2021 could not be confirmed.

### **5.0 Unsupported Legal Fees**

As disclosed in Notes 12 and 14 to the financial statements, the statement of receipts and payments reflects under use of goods and services and other grants and payments other operating expenses of Kshs.65,050,806 and other current transfers of Kshs.563,463,907 respectively. The payments include legal fees of Kshs.4,801,046 and Kshs.22,940,919 respectively totalling to Kshs.27,741,965. However, the procurement documents including advertisements, shortlisting, tender evaluation report, and prequalification list were not provided for audit review.

Further, the payment was not supported by a detailed breakdown of fees. This is contrary to Regulation 104 of the Public Finance Management (County Governments) Regulations, 2015 which requires that all receipts and payments vouchers of public moneys to be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

Consequently, the accuracy, completeness and validity of the expenditure of Kshs.27,741,965 could not be confirmed.

### **6.0 Acquisition of Assets**

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.1,752,341,055 under the acquisition of assets. A review of records and inspection carried out revealed the following unsatisfactory issues regarding the County assets:

## **6.1 Unsupported Acquisition of Land**

The acquisition of assets expenditure of Kshs.1,752,341,055 includes payments totalling to Kshs.43,615,064 made to three vendors for the purchase of parcels of land during the year under review. However, valuation reports and title deeds in respect of the land were not provided for audit verification.

In the circumstance, the accuracy, completeness, and validity of acquisition of assets of Kshs.43,615,064 for the year ended 30 June, 2021 could not be confirmed.

## **6.2 Lack of Ownership Documents for Non- Current Assets**

The summary of non-current asset register appended to the financial statements reflects under assets acquired by the County Government, land valued at Kshs.178,531,754, buildings and structures of Kshs.5,725,668,562 and transport equipment of Kshs.439,982,340. However, valuation reports and ownership documents including title deeds and logbooks for the assets were not provided for audit verification.

In the circumstance, accuracy, completeness, and ownership assets balance of Kshs.12,775,486,587 as at 30 June, 2021 could not be confirmed.

## **6.3 Assets Inherited from Defunct Local Authorities**

As disclosed in Annex 6 to the financial statements, the County Executive had assets totalling to Kshs.12,775,486,587 as at 30 June, 2021. As reported in the previous year, the balance excludes assets inherited from defunct local authorities in the County in the 2013/2014 financial year. Management explained that the assets were verified and validated and details were forwarded to the Intergovernmental Relations Technical Committee (IGRTC) and Intergovernmental Budget and Economic Council (IBEC) for guidance and direction. This was contrary to the gazette notice No. CXXI-No.81 of 21 June, 2019 which provides that County Governments should record the assets inherited from the defunct Local Authorities on an as-is-where-is basis.

In the absence of information on the inherited assets and ownership documents, the accuracy and completeness of the summary of fixed assets register balance of Kshs.12,775,486,587 as at 30 June, 2021 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 Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Key Audit Matters**

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

## **Other Matter**

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

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on a comparable budget of Kshs.12,013,240,315 and Kshs.9,086,172,433 respectively, resulting in an under-expenditure of Kshs.2,927,067,882 or 8 % of the budget.

Further, the summary statement of appropriation - recurrent and development combined reflects the final expenditure budget of Kshs.12,013,240,315 and actual expenditure of Kshs.8,242,628,171 resulting in an under-expenditure of Kshs.3,770,612,144. The under-expenditure mainly occurred in the development vote with Kshs.2,481,062,974 spent against an allocation of Kshs.5,894,276,023 resulting in under-absorption of Kshs.3,413,612,144 or 58 % of the budget.

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

### **2.0 Late Exchequer Releases**

The statement of receipts and payments reflects exchequer releases totalling to Kshs.7,703,702,518 which includes the County's equitable share of national revenue amounting to Kshs.6,874,380,000 and donor funds of Kshs.829,322,518 as disclosed in Note 1A and 1C to the financial statements respectively. However, donor funds and Exchequer releases amounting to Kshs.756,404,368 were transferred to County Revenue Fund Account by The National Treasury in July, 2021.

Consequently, the late disbursement of exchequer releases may affect timely implementation of approved programmes in the county and impact negatively on service delivery to the public.

### **3.0 Under-Utilization of Conditional Grants and Donor Funds**

#### **3.1 Under Absorbed Fuel Levy Funds**

During the year under review, the County Executive of Uasin Gishu received conditional grants in respect of Roads Maintenance Levy Funds (RMLF) amounting to Kshs.180,175,373 equivalent to the respective approved budget amount by the Kenya Roads Board (KRB). Further, the County Executive had unutilized funds for projects amounting to Kshs.194,138,241 carried forward from the previous year, thus resulting in cumulative available funds of Kshs.374,313,614 for the financial year under review. However, the County Executive spent Kshs.193,123,040 indicating an under-absorption of Kshs.181,190,574.

The under-absorption of the funds earmarked for roads affected the implementation of the planned development projects in the County.

### **3.2 Under-Utilization of Donor Funds**

During the year under review, the County Executive received donor funds amounting to Kshs.879,545,518 budgeted for various projects, and had unutilized funds amounting to Kshs.1,016,586,058 carried forward from the previous year. However, the County expended Kshs.872,738,729 as at 30 June, 2021, resulting in an under-expenditure of Kshs.1,023,392,847. Management did not provide any explanations for underperformance.

Further, the County risks losing funding from the donors due to delayed implementation of projects within the agreed timelines thus negatively impacting service delivery to the public.

### **4.0 Pending Cases Against the County**

As disclosed in Annex 8 to the financial statements, forty-two (42) cases with estimated financial impact of Kshs.103,210,832 were pending against the County Executive as at 30 June, 2021. However, an examination of records provided for audit revealed that over 700 court cases were pending against the County Government. The Management explained that several measures have been put in place to deal with the spiraling court cases including handling the matters in-house, operationalizing the office of the County Attorney, out-of-court settlements and establishment of an independent fund to deal with the court cases.

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

### **5.0 Pending Accounts Payables/ Pending Bills**

Note 1, 2 and 3 under other important disclosures to the financial statements reflects pending bills totalling to Kshs.232,594,392 as at 30 June, 2021, comprised of pending accounts payables of Kshs.116,297,196, pending staff payables - unremitted staff statutory deductions amount of Kshs.2,738,171 and other pending payables of Kshs.113,559,025 which were not paid at the end of the year under audit.

Further, unpaid bills amounting to Kshs.39,427,232 as at 30 June, 2021 for supplies from Kenya Medical Supplies Agency (KEMSA) were not disclosed as a pending bill in the financial statements.

Consequently, the accuracy and completeness of pending accounts payables of Kshs.232,594,392 as at 30 June, 2021 could not be confirmed. Failure to pay the pending bills during the year they relate to is likely to affect the programs by the County Executive for the subsequent years.

### **6.0 Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given satisfactory explanation for the failure

to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular for the year ended 30 June, 2021.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

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

### Basis for Conclusion

#### 1.0 Compensation of Employees

##### 1.1 Non-compliance with Public Finance Management Act, 2021 on Fiscal Discipline

The statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees' expenditure of Kshs.3,568,468,671 which represents 39% of the total receipts of Kshs.9,086,172,431. The County Executive, therefore, exceeded the 35% limit set under Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015. The regulation requires that the county government expenditure on wages and benefits for public officers should not exceed 35% of the county's total revenue for the year.

Consequently, Management is in breach of the law.

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

During the year under review, the County Executive incurred an amount of Kshs.3,568,468,671 in respect of compensation of employees. Records provided for audit revealed that expenditure totalling to Kshs.257,655,535 was paid outside the Integrated Personnel and Payroll (IPPD) system. The payments, however, contravened The National Treasury Circular No 9/2017 which requires personnel emoluments to be controlled in the public personnel database and supported by IPPD. In addition,, there is a risk of unauthorized payments through manual payrolls.

Consequently, Management is in breach of the law.

##### 1.3 Non-Compliance with the One Third of Basic Salary Rule

A review of the payrolls revealed that two hundred and ninety-two (292) employees' salary deductions fell below one-third (1/3) of the basic salary, against provisions of Section 19(3) of the Employment Act, 17 of 2007 which requires that deductions made by an

employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

Consequently, Management is in breach of the law.

#### **1.4 Staff Ethnic Diversity**

During the year under review, the County Executive had a total of three thousand two hundred and nineteen (3,219) employees out of which two thousand five hundred and seventy (2,570) or 80% of the total number were members of the same ethnic community in the county. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, “all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community”.

Consequently, Management is in breach of the law.

#### **1.5 Undisclosed Outstanding Pension Contributions**

As disclosed under Annex 3 to the financial statements, the County Executive pending staff payables balance of Kshs.2,738,171 as at 30 June, 2021. However, a review of records revealed unremitted retirement benefits contributions to pension funds totalling to Kshs.297,813,110. Further, the Management did not provide satisfactory explanation for the failure to settle the bills in the year when they occurred or paid as a first charge during the year under review. This is contrary to Section 53 A(1) of the Retirement Benefits Act, 1997 which requires an employer to remit the deduction from the employee's emoluments to a pension scheme within fifteen days of the deduction.

Further, failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form the first charge.

#### **1.6 Failure to Deduct Service Charge for Services on Processing Payroll Deductions for Third-Party Institutions**

Analysis of monthly payrolls and other expenditure records revealed that the County Executive failed to deduct service charges totalling to Kshs.5,076,235 in respect to various third-party deductions resulting in loss of revenue that would have accrued for the year ended 30 June, 2021. This is contrary to the Ministry of Public Service Circular Ref. No. DPM 23/5A VOLC XII/ (53) dated 2 May, 2007, which requires that charges should be paid by organizations that receive services from Ministries/Departments in form of payroll by-products. Further, Circular Ref. No. MPYG/DPSM/23/5A. VOL.V(5) dated 15 August, 2019 increased the service charge rates for services rendered in processing payroll deductions for third-party organizations to allow the implementers to realize reasonable Appropriations-In-Aid.

Consequently, the Management is in breach of the law.

### **1.7 Employees with Similar Bank Accounts and Identity Card Numbers**

A review of human resource and payroll records for staff revealed that two hundred and thirty-seven (237) employees shared the same bank codes and bank accounts or similar identity card numbers raising questions about their existence. Further, an examination of payments showed that some workers were paid or received double wage within a month resulting in irregular payments totalling to Kshs.238,595.

Consequently, the duplicate personal numbers and shared bank accounts are a weakness in internal controls and may result in overpayment of salaries and loss of public funds.

### **1.8 Irregular Engagement of Temporary Employees**

The statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees' expenditure of Kshs.3,568,468,671 which includes basic wages of temporary employees of Kshs.113,113,322. However, a review of payrolls for the year under review revealed that the County Executive engaged seven hundred and twenty-five (725) employees on temporary terms continuously for more than three (3) months. This is contrary to Section 37(1) of the Employment Act, 2007 which provides for conversion of the casual employment to a regular employment terms for employees who have worked in an entity continuously for more than three months. No explanation was provided for the anomaly.

Consequently, the Management is in breach of the law.

### **1.9 Retention of Employees Beyond the Retirement Age**

Analysis of the staff bio-data in the Integrated Personnel and Payroll Database (IPPD) system revealed that four (4) officers who had attained the mandatory retirement age of 60 years were still on the payroll and active employees of the county. During the year under review, these employees were paid emoluments totalling to Kshs.7,732,704. The continued retention of the staff is in contravention of gazette Notice Ref No. OP.CAB.2/7A of March, 2009 and Section D. 21 of Human Resource Policies and Procedures Manual for the Public Service, 2016. The policy stipulates that all officers shall retire from the service on attaining the mandatory retirement age of 60 years, or 65 years for persons with disabilities and/or as may be prescribed by the government from time to time. Management did not provide explanation for the anomaly

Consequently, Management is in breach of the law.

## 1.10 Late Remittance of Statutory Deductions

Analysis of manual payrolls and internet bank statements for the financial year 2020/2021 revealed that statutory deductions totalling to Kshs.6,738,770 were either not remitted or were remitted after the set deadlines as summarized below;

<b>Statutory Body</b>	<b>Late Remittance (Kshs.)</b>	<b>Un-remitted Amount (Kshs.)</b>	<b>Total (Kshs.)</b>
PAYE	983,492	497,128	1,480,620
NHIF	2,462,200	1,377,350	3,839,550
NSSF	-	1,418,600	1,418,600
<b>Total</b>	<b>3,445,692</b>	<b>3,293,078</b>	<b>6,738,770</b>

Delayed remittance of statutory deductions may lead to wastage of public funds in interest and penalties levied by the authorities which could have been avoidable.

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

## 1.11 Promotions of Department of Health Staff

Examination of records of promotions by the County Public Service Board revealed that a total of 274 staff working under the Department of Health, were promoted out of the total workforce in the post of 1,365 during the year under review. However, the staff bio-data indicating individual staff, qualifications, designation, dates of current appointments, shortlisting and interviews conducted, and report on the promotions were not provided for audit review. This is contrary to the values and principles of public service as outlined under Article 232(1) and (2) of the Constitution which requires fair competition and merit as the basis of appointments, promotions, and advancement, at all levels of the public service.

As a result, it was not possible to confirm whether the promotions were fair and considered all qualified and deserving staff.

## 2.0 Nugatory Expenditure

The statement of receipts and payments reflects compensation of employees of Kshs.3,568,468,671 which includes basic salaries to permanent employees Kshs.3,072,250,887 as disclosed in Note 11 to the financial statements out of which Kshs.23,449,819 was paid to Kenya Revenue Authority as principal tax, penalties and interest during the year under review.

Examination of tax records revealed that the amount was part of payment concerning the KRA demand for payment vide letter ref. P051419017Z dated 4 May, 2021 for failure to comply with Income Tax Act CAP 470, the VAT Act, 2013, and the tax procedures Act. KRA demanded Kshs.561,354,707 comprised of principal tax of Kshs.83,449,819, a tax

penalty of Kshs.255,098,872 and interest on penalty of Kshs.64,724,588 based on the difference between tax declaration made by the County and the audited financial statements relating to various taxes for the period between July, 2015 and June, 2018 as detailed below:

<b>Tax Head</b>	<b>Principal (Kshs.)</b>	<b>Penalty (Kshs.)</b>	<b>Interest @ 1% per month (Kshs.)</b>	<b>Total (Kshs.)</b>
PAYE	46,639,193	249,244,433	21,086,536	426,991,933
Withholding VAT	32,982,352	4,308,035	30,684,954	96,362,990
Withholding Income Tax	3,397,607	1,524,871	12,784,632	37,379,117
Withholding Rent Income	430,666	21,533	168,466	620,666
<b>Total</b>	<b>83,449,819</b>	<b>255,098,872</b>	<b>64,724,588</b>	<b>561,354,707</b>

Although the County, vide their letter ref. UGC/FIN/4/301 dated 29 October 2021 sought a waiver of the penalties and interest of Kshs.255,098,872 and Kshs.64,724,588 respectively, the waiver had not been granted at the time of audit in November, 2021. Had the taxes due been promptly settled, the penalty and interest thereon could have been avoided. Further, the amount of Kshs.23,449,819 was not budgeted for in the year under review, which constitute an irregular charge to public funds. This is contrary to Section 149(1)(a) of the Public Finance Management Act, 2012, which requires an Accounting Officer to ensure that the resources of an entity are used in a way that is lawful and authorized.

As a result, the value for money and validity of the penalties and interest totalling to Kshs.319,823,460 could not be confirmed.

### **3.0 Irregular Payment to Council of Governors**

Note 12 to the financial statements reflects use of goods and services balance of Kshs.1,248,352,473 which includes other operating expenses of Kshs.180,883,402. A review of expenditure records revealed that during the year under review, the County Executive made payments to the Council of Governors totalling to Kshs.1,936,280. However, the payment was not based on any legislation or policy and contravened Section 37 of the Intergovernmental Relations Act, 2012 which provides that operational expenses for the structures and institutions established by the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

As a result, validity and value for money for the expenditure of Kshs.1,936,280 to the Council of Governors could not be confirmed.

### **4.0 Other Grants and Transfers-Unspent Funds Transferred to Health Facilities**

The statement of receipts and payments for the year ended 30 June, 2021 reflects other grants and transfers of Kshs.743,365,453 which includes other capital grants and transfers of Kshs.178,830,506, out of which an amount of Kshs.20,793,183 was in respect

of transfers to various health facilities. However, the funds had not been spent and were still held in the Health facility's bank accounts at the time of audit in November, 2021. Further, the County Executive did not prepare bills of quantities for the proposed facilities. Management did not provide explanation for the unutilized funds transferred to the health facilities.

The non-utilization of funds adversely affects service delivery to the residents of Uasin Gishu County.

## **5.0 Acquisition of Assets**

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects expenditure of Kshs.1,752,341,055 on acquisition of assets. A review of expenditure records revealed the following anomalies;

### **5.1 Proposed Construction of Kaptait Cereal Store**

The acquisition of assets balance of Kshs.1,752,341,055 includes the construction of buildings expenditure of Kshs.535,052,452, out of which Kshs.4,052,470 was paid to a firm for the proposed completion of Kaptait Cereal store. Examination of the procurement records revealed that the contract was awarded to a winning bidder at a contract sum of Kshs.4,493,240. However, the winning bidder's certificate under Access to Government Procurement Opportunities (AGPO) expired in October, 2018.

Further, the certificate was presented on 18 February, 2021 after the award of the contract. This is contrary to Section 79(1) of the Public Procurement and Asset Disposal Act, 2015, which requires that a tender is responsive if it conforms to all the eligibility and other mandatory requirements in the tender documents.

In the circumstances, the regularity of the procurement could not be confirmed. The Management is therefore in breach of the law.

### **5.2 Proposed Erection and Completion of Ziwa Level 5 Hospital- (OPD Block, X-Ray, Pharmacy and Maternity Block)**

The construction of buildings expenditure of Kshs.535,052,452 includes payments totalling to Kshs.112,555,388 paid to a firm for the proposed construction of Ziwa Level 5 Hospital (OPD block, X-ray, pharmacy and maternity block) made between September, 2020 and June, 2021. A review of records from inception of the project revealed the following anomalies:

#### **5.2.1 Abandoned Works**

The initial tender No. UGC/T/46/2014-2015 for the proposed construction of Model Sub-County Hospital Phase 1 - Ziwa Health Centre was awarded to a construction company in the financial year 2014/2015, at a contract sum of Kshs.93,476,582. According to the contract agreement dated 26 June, 2015, the works were scheduled to be complete within fifty-two (52) weeks from 24 September, 2015 to end on 24 September, 2016. The scope

of work entailed the construction of the ground floor, OPD block, maternity block, and family planning block.

The works commenced as per agreement with the first payment totalling to Kshs.3,548,850 paid to the contractor in the 2015/2016 financial year. However, under unclear circumstances, the construction works stalled in the 2016/2017 financial year when only excavation works on a part of the foundation had been done, backfilled and walling done up to four courses on one side while the rest of the foundation had been dug with no backfilling. Although the contractor abandoned the site in the 2016/2017 financial year, the County Executive processed a second payment of Kshs.6,304,926 in 2018/2019 financial year, bringing the total amount paid to Kshs.9,853,776 or 11% of the contract sum without commensurate value for money.

### **5.2.2 Award of New Contract for Upgrading of the Hospital**

Records indicated that the County Executive awarded a new contract Ref: CGU/HLTH/T/001/2019-2020 to a construction firm at a contract price of Kshs.806,562,179 on 2 January, 2020 for similar works with the first contract. The scope of works in the new contract was indicated as the proposed erection and completion of Ziwa sub-county level 5 hospital (OPD block, X-ray block, records block, pharmacy block, and maternity block in Uasin Gishu County. Documentary evidence for the upgrading of the Health facility to level five status was not provided for audit review. This is contrary to regulation 9 of the Public Procurement and Asset Disposal Regulations, 2020 which requires the user department to be responsible for reporting any departure from the terms and conditions of the contract to the procurement unit.

Further, the construction works were planned to take 40 weeks to be completed by 8 October, 2020. However, a new contract agreement was signed between the County Executive and the contractor extending the period from 40 weeks to 104 weeks. An addendum agreement signed on 2 February, 2022 extended the contract duration by an additional eight (8) months. Justification and reasons that occasioned the changes in contract period was not provided for audit verification.

In addition, a review of the project records in February, 2022 revealed that the contractor had been paid Kshs.92,616,480 and Kshs.112,555,388 in the 2019/2020 and 2020/2021 financial years respectively, amounting to Kshs.205,171,868 equivalent to 25% of contract sum or completion level when it was supposed to be complete.

As a result of the inconsistent and unsatisfactory implementation of the project, the residents of Uasin Gishu County may not get value for money for funds already invested in the hospital facilities.

### **5.3 Procurement of Chicks and Assorted Semen**

As disclosed in Note 17 to the financial statements, the acquisition of assets expenditure includes the purchase of certified seeds, breeding stock and live animals of Kshs.42,980,080, out of which Kshs.8,859,580 was advance payments comprised of Kshs.7,159,980 made to Kenya Agricultural and Livestock Organization(KARLO) for

delivery of one-month-old chicks and Kshs.1,699,600 paid to Kenya Animal Genetic Resource Centre for the supply of assorted semen and Artificial Insemination accessories. However, audit review of payment records revealed the following anomalies:

- i. The County ordered a total of 119,333 one-month-old chicks to be supplied between 7 April, 2021 and 6 October, 2021. However, the supplier had delivered 62,361 leaving a balance of 56,972. No explanation was provided for the delay in delivery of the chicks.
- ii. No evidence was provided showing how the beneficiary groups were identified. Further, three groups were issued with the chicks although groups did not meet the mandatory minimum number of 12 members in a group contrary to Section (iv) of the County Government of Uasin Gishu Inua Mama na Kuku Project.
- iii. Management did not carry out inspection and monitoring to establish success and challenges in the implementation of the project. As a result, some groups shared out the chicks among the members. Further, an inspection report from the ministry of livestock/veterinary officers on inspection of the housing structure for the chicks prior to their arrival was not attached. This is contrary to Section (vii) County Government of Uasin Gishu Inua Mama na Kuku Project.

In the circumstances, it has not been possible to confirm whether the value for money on Kshs.8,859,580 spent on programme will be achieved.

## **6.0 Projects Implementation Status**

A review of the Project Implementation status report revealed that 812 projects with a budget of Kshs.5,894,276,022 were earmarked by various departments for implementation in 2020/2021 financial year. Payments totalling to Kshs.2,564,108,507 was made towards the implementation of the projects during the year under review. However, specific details and the status of the projects, were not provided for audit review.

As a result, it has not been possible to establish completed projects, ongoing, stalled or projects not started as at 30 June, 2021.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Weaknesses in Internal Controls Over Processing of Payments**

A review of underlying records in support of the expenditure revealed the following anomalies regarding the enforcement of internal controls on payments:

- (i) Payment vouchers did not have cheque numbers or internet banking (IB) references, cash book voucher numbers and payment dates for tracking to cash book and bank statements.
- (ii) Payment vouchers and the attached supporting documents were not stamped 'PAID' thereby posing a risk of recycling payment vouchers and documentation.
- (iii) Some payment vouchers were not examined before payment while others were processed without authorization by AIE holders and approval levels I and II.
- (iv) In some instances, payment vouchers did not have completed vote book control/certificates indicating vote items charged, the budgetary allocation, available balance before and after the charge and an authentication by the vote book accountant.

In view of the foregoing, the effectiveness of the internal controls on payment processing could not be confirmed.

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

#### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless

Management is aware of the intention to dissolve the County Executive or to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

30 June, 2022

**UASIN GISHU COUNTY EXECUTIVE**

**Report and Financial Statements**


**For the year ended June 30, 2021.**

**7. FINANCIAL STATEMENTS**

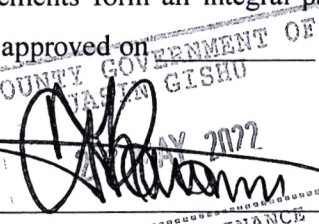
**7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.**

		2020-2021	2019-2020
	Notes	KShs	KShs
<b>RECEIPTS</b>			
Exchequer releases	1	7,703,702,518	6,581,393,959
Proceeds from Domestic and Foreign Grants	2	50,223,000	-
Transfers from Other Government Entities	3	46,395,000	125,713,000
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Road Fuel Levy Funds	8	180,175,373	179,681,250
County Own Generated Receipts	9	1,105,676,540	779,331,350
Returned CRF issues	10	-	3,238,261
<b>TOTAL RECEIPTS</b>		<b>9,086,172,431</b>	<b>7,669,357,820</b>
<b>PAYMENTS</b>			
Compensation of Employees	11	3,568,468,671	3,140,431,269
Use of goods and services	12	1,248,352,473	1,625,906,051
Subsidies	13	-	-
Transfers to Other Government Units	14	929,908,400	1,210,313,754
Other grants and transfers	15	743,365,453	352,897,893
Social Security Benefits	16	-	-
Acquisition of Assets	17	1,752,341,055	1,965,535,399
Finance Costs, including Loan Interest	18	192,117	244,920
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments		-	-
<b>TOTAL PAYMENTS</b>		<b>8,242,628,169</b>	<b>8,295,329,286</b>
<b>SURPLUS/DEFICIT</b>		<b>843,544,262</b>	<b>(625,971,466)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 27th June 2022 and signed by:

  
 Chief Officer Finance

Name: Peter Chesos

  
 Head of Accounting Services

Name: Silas Ronoh

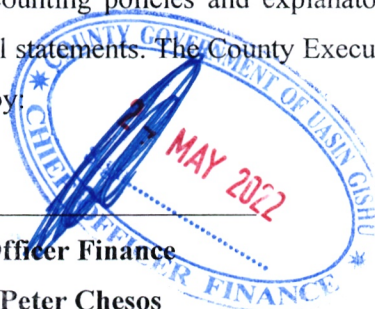
ICPAK Member Number: 8151

**UASIN GISHU COUNTY EXECUTIVE**  
**Report and Financial Statements**  
**For the year ended June 30, 2021.**

**7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

		2020-2021	2019-2020
	Notes	KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	2,955,008,825	2,081,158,462
Cash Balances	21B	-	-
<b>Total Cash and cash equivalent</b>		<b>2,955,008,825</b>	<b>2,081,158,462</b>
Accounts Receivables	22	111,500	3,343,895
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,955,120,325</b>	<b>2,084,502,357</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	23	(160,517,070)	(133,443,364)
<b>NET FINANCIAL ASSETS</b>		<b>2,794,603,255</b>	<b>1,951,058,993</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	24	1,951,058,993	2,577,365,208
Prior year adjustments	25	0	(334,750)
Surplus/Deficit for the year		843,544,262	(625,971,466)
<b>NET FINANCIAL POSITION</b>		<b>2,794,603,255</b>	<b>1,951,058,993</b>

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



Chief Officer Finance  
 Name: Peter Chesos



Name: Silas K Ronoh  
 ICPAK Member Number: 8151

**UASIN GISHU COUNTY EXECUTIVE**

**Report and Financial Statements**

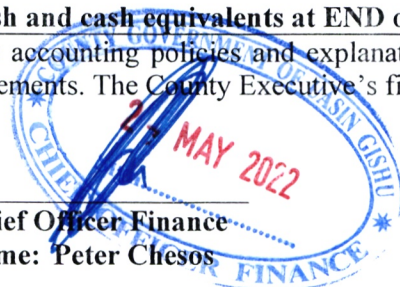
**For the year ended June 30, 2021.**

**7.3 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021.**

		2020-2021	2019-2020
	Notes	KShs	KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	7,703,702,518	6,581,393,959
Proceeds from Domestic and Foreign Grants	2	50,223,000	-
Transfers from Other Government Entities	3	46,395,000	125,713,000
Reimbursements and Refunds	7	0	-
Road Fuel Levy	8	180,175,373	179,681,250
County Own Generated Receipts	9	1,105,676,540	779,331,351
Returned CRF issues	10		3,238,261
<b>Payments for operating expenses</b>			
Compensation of Employees	11	(3,568,468,671)	(3,140,431,269)
Use of goods and services	12	(1,248,352,473)	(1,625,906,051)
Subsidies	13	0	0
Transfers to Other Government Units	14	(929,908,400)	(1,210,313,754)
Other grants and transfers	15	(743,365,453)	(352,897,893)
Social Security Benefits	16	0	0
Finance Costs, including Loan Interest	18	(192,117)	(244,920)
Other Payments	20	0	0
<b>Adjusted for:</b>			0
Decrease/(Increase) in Accounts Receivables	26	(115,500)	0
Increase/(Decrease) in Accounts Payables	27	160,517,070	0
Other Adjustments-Prior year Adjustments	25	0	0
<b>Net cash flow from operating activities</b>		<b>2,756,290,887</b>	<b>1,339,563,934</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	0	0
Acquisition of Assets	17	(1,752,341,055)	(1,965,535,399)
<b>Net cash flows from Investing Activities</b>		<b>(1,752,341,055)</b>	<b>(1,965,535,399)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	4	0	0
Proceeds from Foreign Borrowings	5	0	0
Repayment of principal on Domestic and Foreign borrowing	19	0	0
<b>Net cash flow from financing activities</b>		<b>0</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>1,003,949,832</b>	<b>(625,971,465)</b>
<b>Cash and cash equivalents at BEGINNING of the year</b>		<b>1,951,058,993</b>	<b>2,577,365,208</b>
<b>Prior year Adjustment</b>	25	<b>0</b>	<b>(334,750)</b>
<b>Cash and cash equivalents at END of the year</b>	24	<b>2,955,008,825</b>	<b>1,951,058,993</b>

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

Chief Officer Finance  
Name: Peter Chesos



Head of Accounting Services  
Name: Silas Ronoh

ICPAK Member Number: 8151

**UASIN GISHU COUNTY EXECUTIVE  
Annual Reports and Financial Statements  
For the year ended June 30, 2021**

**7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% Of Utilisation</b>
	a	B	c=a+b	D	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	6,874,380,000	-	6,874,380,000	6,874,380,000	-	<b>100%</b>
Transfers from National Government Entities	-	-	-	-	-	-
Proceeds from Foreign Grants/Development Partners	1,089,401,716	-	1,089,401,716	773,602,559	315,799,157	<b>71%</b>
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	46,395,000	-	46,395,000	46,395,000	-	<b>100%</b>
Compensation for use fees	20,813,065	-	20,813,065	20,813,065	-	<b>100%</b>
Rehabilitation of Village polytechnic	40,129,896	-	40,129,896	40,129,896	-	<b>100%</b>
Conditional Allocation to Level 5 Hospitals	-	-	0	0	-	-
Fuel Levy Allocation	180,175,373	-	180,175,373	180,175,373	-	<b>100%</b>
County Own Generated Revenues	991,000,000	-	991,000,000	1,105,676,540	(114,676,540)	<b>112%</b>
KDSP Grants	75,000,000	-	75,000,000	45,000,000	30,000,000	<b>60%</b>
Unspent Funds	2,551,083,692	144,861,573	2,695,945,265	0	2,695,945,265	<b>72%</b>
<b>TOTAL</b>	<b>11,868,378,742</b>	<b>144,861,573</b>	<b>12,013,240,315</b>	<b>9,086,172,433</b>	<b>2,927,067,882</b>	<b>92%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,437,408,260	155,760,000	3,593,168,260	3,568,468,671	24,699,589	<b>99%</b>
Use of goods and services	1,086,190,713	477,743,907	1,563,934,620	1,248,352,473	315,582,147	<b>80%</b>
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	1,066,624,931	50,011,573	1,116,636,504	929,908,400	186,728,104	<b>83%</b>
Other grants and transfers	1,012,044,294	190,343,444	1,202,387,738	743,365,454	459,022,284	<b>62%</b>
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets(non-financial assets)	5,265,910,544	(728,997,351)	4,536,913,193	1,752,341,056	2,784,572,137	<b>39%</b>
Finance Costs	200,000	-	200,000	192,117	7,883	<b>96%</b>
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>11,868,378,742</b>	<b>144,861,573</b>	<b>12,013,240,315</b>	<b>8,242,628,171</b>	<b>3,770,612,144</b>	<b>69%</b>
	-	-	-	<b>843,544,262</b>	<b>(843,544,262)</b>	

**UASIN GISHU COUNTY EXECUTIVE  
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For the year ended June 30, 2021.**

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

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

  
\_\_\_\_\_  
Chief Officer Finance  
Name: Peter Chesos



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



**UASIN GISHU COUNTY EXECUTIVE**  
**Report and Financial Statements**  
**For the year ended June 30, 2021.**

**7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	2,976,744,173	0	2,976,744,173	2,976,744,173	0	100%
Transfers from National Government Entities	0	0	0	0	0	
Proceeds from Foreign Grants/Development Partners	132,973,599	0	132,973,599	128,491,190	4,482,409	97%
Proceeds from Domestic Borrowings	0	0	0	0	0	
Proceeds from Foreign Borrowings	0	0	0	0	0	
Proceeds from Sale of Assets	0	0	0	0	0	
Conditional Additional Allocations to County Governments	46,395,000	0	46,395,000	46,395,000	0	100%
Compensation for use fees	20,813,065	0	20,813,065	20,813,065	0	100%
Rehabilitation of Village polytechnic	0	0	0	0	0	
Conditional Allocation to Level 5 Hospitals	0	0	0	0	0	
Fuel Levy Allocation	0		0		0	
County Own Generated Revenues	991,000,000		991,000,000	1,105,676,540	(114,676,540)	112%
KDSP Grants	75,000,000	0	75,000,000	45,000,000	30,000,000	60%
Unspent Funds	1,209,780,475	666,257,980	1,876,038,455	816,491,541	1,059,546,914	44%
<b>TOTAL</b>	<b>5,452,706,312</b>	<b>666,257,980</b>	<b>6,118,964,292</b>	<b>5,139,611,509</b>	<b>979,352,783</b>	<b>84%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,437,408,260	155,760,000	3,593,168,260	3,568,468,671	24,699,589	99%
Use of goods and services	867,351,592	455,992,407	1,323,343,999	1,169,357,263	153,986,736	88%
Interest payments	0	0	0	0	0	
Subsidies	0	0	0	0	0	
Transfers to Other Government Entities	806,624,931	50,011,573	856,636,504	891,408,400	(34,771,896)	104%
Other grants and transfers	286,526,181	2,300,000	288,826,181	120,655,216	168,170,965	42%
Social Security Benefits	0	0	0	0	0	
Acquisition of Assets(non-financial assets)	54,595,348	2,194,000	56,789,348	11,483,529	45,305,819	20%
Finance Costs	200,000	0	200,000	192,115	7,885	96%
Other Payments	0	0	0	0	0	
<b>TOTAL</b>	<b>5,452,706,312</b>	<b>666,257,980</b>	<b>6,118,964,292</b>	<b>5,761,565,196</b>	<b>357,399,096</b>	<b>94%</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(621,953,687)</b>	<b>621,953,687</b>	

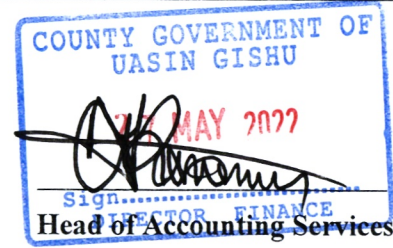
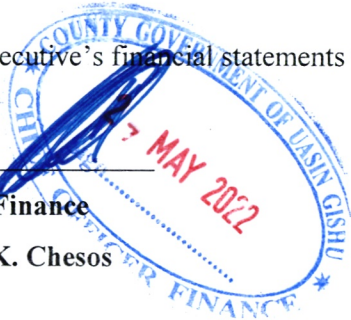
**UASIN GISHU COUNTY EXECUTIVE**  
**Report and Financial Statements**  
**For the year ended June 30, 2021.**

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

\_\_\_\_\_  
Chief Officer Finance

Name: Peter K. Chesos



Name: Silas Ronoh

ICPAK Member Number:8151

**UASIN GISHU COUNTY EXECUTIVE**  
**Report and Financial Statements**  
**For the year ended June 30, 2021.**

**7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
Equitable Share (Exchequer releases)	3,897,635,827	0	3,897,635,827	3,897,635,827	0	100%
Transfers from National Government Entities	0	0	0	0	0	-
Proceeds from Foreign Grants/Development Partners	956,428,117	0	956,428,117	645,111,367	311,316,748	67%
Proceeds from Domestic Borrowings	0	0	0	0	0	-
Proceeds from Foreign Borrowings	0	0	0	0	0	-
Proceeds from Sale of Assets	0	0	0	0	0	-
Conditional Additional Allocations to County Governments	0	0	0	0	0	-
Compensation for use fees	0	0	0	0	0	-
Rehabilitation of Village polytechnic	40,129,896	0	40,129,896	40,129,896	0	100%
Conditional Allocation to Level 5 Hospitals	0	0	0	0	0	-
Fuel Levy Allocation	180,175,373		180,175,373	180,175,373	0	100%
County Own Generated Revenues	0	0	0	0	0	-
KDSP Grants	0	0	0	0	0	-
Unspent Funds	1,341,303,217	(521,396,407)	819,906,810	1,131,223,558	(311,316,748)	138%
<b>TOTAL</b>	<b>6,415,672,430</b>	<b>(521,396,407)</b>	<b>5,894,276,023</b>	<b>5,894,276,021</b>	<b>0</b>	<b>100%</b>
<b>PAYMENTS</b>						
Compensation of Employees	0	0	0	0	0	-
Use of goods and services	218,839,121	21,751,500	240,590,621	78,995,210	161,595,411	33%
Interest payments	0	0	0	0	0	-
Subsidies	0	0	0	0	0	-
Transfers to Other Government Entities	260,000,000	0	260,000,000	38,500,000	221,500,000	15%
Other grants and transfers	725,518,113	188,043,444	913,561,557	622,710,237	290,851,320	68%
Social Security Benefits	0	0	0	0	0	-
Acquisition of Assets(non financial assets)	5,211,315,196	(731,191,351)	4,480,123,845	1,740,857,526	2,739,266,319	39%
Finance Costs	0	0	0	0	0	-
Other Payments	0	0	0	0	0	-
<b>TOTAL</b>	<b>6,415,672,430</b>	<b>(521,396,407)</b>	<b>5,894,276,023</b>	<b>2,481,062,974</b>	<b>3,413,213,048</b>	<b>42%</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,413,213,048</b>	<b>(3,413,213,048)</b>	

**UASIN GISHU COUNTY EXECUTIVE  
Report and Financial Statements  
For the year ended June 30, 2021.**

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



Chief Officer Finance  
Name: Peter K. Chesos



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

**UASIN GISHU COUNTY EXECUTIVE**  
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**7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Head	Program	Description	Approved Budget	Actual Payments	Variance
<b>4311000100</b>		<b>Administration - Governor's Office</b>	<b>84,542,462.00</b>	<b>82,760,181.75</b>	<b>1,782,280.25</b>
	504004310	Administration And Support Services	84,542,462.00	82,760,181.75	1,782,280.25
	101004310	Livestock Resource Management And Development	0	0	0
	702004310	County Planning And Economic Policy Management	0	0	0
<b>4311000200</b>		<b>Inter Governmental Committee</b>	<b>2,543,128.00</b>	<b>2,536,500.00</b>	<b>6,628.00</b>
	704004310	County Governance Support Services	0	0	0
	504004310	Administration And Support Services	2,543,128.00	2,536,500.00	6,628.00
	702004310	County Planning And Economic Policy Management	0	0	0
<b>4311000300</b>			<b>10,211,000.00</b>	<b>9,641,481.00</b>	<b>569,519.00</b>
	706004310	Administration And Support Services	0	0	0
	504004310	Administration And Support Services	10,211,000.00	9,641,481.00	569,519.00
	702004310	County Planning And Economic Policy Management	0	0	0
<b>4312000100</b>		<b>Administration - Finance And Economic Planning</b>	<b>423,234,906.00</b>	<b>291,942,230.20</b>	<b>131,292,675.80</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	701004310	Public Finance Management	423,234,906.00	291,942,230.20	131,292,675.80
<b>4312000200</b>		<b>Budget And Economic Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>
	701004310	Public Finance Management	0	0	0

**UASIN GISHU COUNTY EXECUTIVE**

**Report and Financial Statements**

**For the year ended June 30, 2021.**

	702004310	County Planning And Economic Policy Management	0	0	0
<b>4312000300</b>		<b>Revenue Section</b>	<b>23,490,000.00</b>	<b>23,337,173.00</b>	<b>152,827.00</b>
	701004310	Public Finance Management	23,490,000.00	23,337,173.00	152,827.00
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4312000400</b>		<b>Accounts Section</b>	<b>2,884,862.00</b>	<b>2,877,725.00</b>	<b>7,137.00</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	701004310	Public Finance Management	2,884,862.00	2,877,725.00	7,137.00
<b>4312000500</b>		<b>Procurement And Supplies Section</b>	<b>2,550,000.00</b>	<b>2,492,980.00</b>	<b>57,020.00</b>
	701004310	Public Finance Management	2,550,000.00	2,492,980.00	57,020.00
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4312000600</b>		<b>Central Planning, Monitoring And Evaluation Section</b>	<b>0</b>	<b>0</b>	<b>0</b>
	701004310	Public Finance Management	0	0	0
	702004310	County Planning And Economic Policy Management	0	0	0
	703004310	Human Resource Management And Development	0	0	0
<b>4312000700</b>		<b>Internal Audit Section</b>	<b>7,550,000.00</b>	<b>7,220,870.00</b>	<b>329,130.00</b>
	701004310	Public Finance Management	7,550,000.00	7,220,870.00	329,130.00
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4312000800</b>			<b>0</b>	<b>0</b>	<b>0</b>
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4313000100</b>		<b>Administration- Public Service</b>	<b>839,238,640.00</b>	<b>829,566,468.90</b>	<b>9,672,171.10</b>

**UASIN GISHU COUNTY EXECUTIVE**

**Report and Financial Statements**

**For the year ended June 30, 2021.**

		<b>Management</b>			
	705004310	Service Delivery	0	0	0
	704004310	County Governance Support Services	12,830,079.00	9,247,000.00	3,583,079.00
	706004310	Administration And Support Services	826,408,561.00	820,319,468.90	6,089,092.10
	703004310	Human Resource Management And Development	0	0	0
<b>4313000200</b>		<b>Security And Compliance Section</b>	<b>0</b>	<b>0</b>	<b>0</b>
	704004310	County Governance Support Services	0	0	0
<b>4313000300</b>		<b>Communication Section</b>	<b>1,670,000.00</b>	<b>1,429,000.00</b>	<b>241,000.00</b>
	706004310	Administration And Support Services	1,670,000.00	1,429,000.00	241,000.00
	703004310	Human Resource Management And Development	0	0	0
	101004310	Livestock Resource Management And Development	0	0	0
	704004310	County Governance Support Services	0	0	0
<b>4313000400</b>		<b>Legal Section</b>	<b>11,843,860.00</b>	<b>10,607,001.30</b>	<b>1,236,858.70</b>
	704004310	County Governance Support Services	0	0	0
	703004310	Human Resource Management And Development	0	0	0
	706004310	Administration And Support Services	11,843,860.00	10,607,001.30	1,236,858.70
<b>4313000500</b>		<b>Registry Section</b>	<b>370,000.00</b>	<b>311,500.00</b>	<b>58,500.00</b>
	703004310	Human Resource Management And Development	0	0	0
	706004310	Administration And Support Services	370,000.00	311,500.00	58,500.00

**UASIN GISHU COUNTY EXECUTIVE**

**Report and Financial Statements**

**For the year ended June 30, 2021.**

	705004310	Service Delivery	0	0	0
<b>4313000600</b>		<b>Human Resource Section</b>	<b>810,000.00</b>	<b>603,300.00</b>	<b>206,700.00</b>
	703004310	Human Resource Management And Development	0	0	0
	706004310	Administration And Support Services	810,000.00	603,300.00	206,700.00
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4313000700</b>		<b>Devolved Functions</b>	<b>0</b>	<b>0</b>	<b>0</b>
	206004310	Public Works Services	0	0	0
	703004310	Human Resource Management And Development	0	0	0
<b>4314000100</b>		<b>Administration- Ict And E-Government</b>	<b>86,467,491.00</b>	<b>70,919,972.20</b>	<b>15,547,518.80</b>
	202004310	Administrative Support Services	52,598,768.00	43,826,116.65	8,772,651.35
	201004310	Ict Infrastructure Development	33,868,723.00	27,093,855.55	6,774,867.45
	101004310	Livestock Resource Management And Development	0	0	0
	207004310	Disaster Response Management	0	0	0
<b>4315000100</b>		<b>Administration - Roads,Transport And Infrastructure</b>	<b>224,553,901.00</b>	<b>224,553,697.00</b>	<b>204</b>
	204004310	Roads Infrastructure Development	224,553,901.00	224,553,697.00	204
<b>4315000200</b>		<b>Roads Department</b>	<b>1,179,332,156.00</b>	<b>707,516,851.60</b>	<b>471,815,304.40</b>
	204004310	Roads Infrastructure Development	1,179,332,156.00	707,516,851.60	471,815,304.40
	206004310	Public Works Services	0	0	0
<b>4315000300</b>		<b>Fire And Emergency Respond Department</b>	<b>3,845,011.00</b>	<b>1,695,993.70</b>	<b>2,149,017.30</b>

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	205004310	Disaster Management	3,795,011.00	1,645,993.70	2,149,017.30
	204004310	Roads Infrastructure Development	50,000.00	50,000.00	0
	206004310	Public Works Services	0	0	0
<b>4315000400</b>		<b>Public Works Department</b>	<b>1,050,000.00</b>	<b>622,000.00</b>	<b>428,000.00</b>
	204004310	Roads Infrastructure Development	1,050,000.00	622,000.00	428,000.00
	209004310	Street Lighting Services	0	0	0
	205004310	Disaster Management	0	0	0
	203004310	Transport Management	0	0	0
	206004310	Public Works Services	0	0	0
<b>4315000500</b>		<b>Transport Department</b>	<b>19,192,000.00</b>	<b>7,692,000.00</b>	<b>11,500,000.00</b>
	204004310	Roads Infrastructure Development	0	0	0
	205004310	Disaster Management	19,192,000.00	7,692,000.00	11,500,000.00
	206004310	Public Works Services	0	0	0
	203004310	Transport Management	0	0	0
<b>4315000600</b>			<b>114,436,531.00</b>	<b>101,147,973.00</b>	<b>13,288,558.00</b>
	209004310	Street Lighting Services	114,436,531.00	101,147,973.00	13,288,558.00
<b>4316000100</b>		<b>Administration- Lands,Housing And Physical Planning</b>	<b>164,693,395.00</b>	<b>82,458,933.90</b>	<b>82,234,461.10</b>
	108004310	Land Policy And Management	164,693,395.00	82,458,933.90	82,234,461.10
<b>4316000200</b>		<b>Physical Planning Section</b>	<b>16,410,725.00</b>	<b>7,163,300.00</b>	<b>9,247,425.00</b>
	108004310	Land Policy And Management	16,410,725.00	7,163,300.00	9,247,425.00
<b>4316000300</b>		<b>Survey Section</b>	<b>14,342,039.00</b>	<b>3,856,336.40</b>	<b>10,485,702.60</b>
	108004310	Land Policy And Management	14,342,039.00	3,856,336.40	10,485,702.60
<b>4316000400</b>		<b>Housing Section</b>	<b>63,140,095.00</b>	<b>32,281,094.00</b>	<b>30,859,001.00</b>

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	108004310	Land Policy And Management	63,140,095.00	32,281,094.00	30,859,001.00
	109004310	Housing Development	0	0	0
<b>4317000100</b>		<b>Administration- Water,Environment,Energy And Natural Resources</b>	<b>157,406,009.00</b>	<b>134,435,021.35</b>	<b>22,970,987.65</b>
	901004310	Water Supply Services	157,406,009.00	134,435,021.35	22,970,987.65
<b>4317000200</b>		<b>Environment Section</b>	<b>152,790,000.00</b>	<b>98,990,000.00</b>	<b>53,800,000.00</b>
	902004310	Environmental Management And Protection	0	0	0
	709004310	Kenya Devolution Support Programme	0	0	0
	1002004310		152,790,000.00	98,990,000.00	53,800,000.00
	904004310	Rural Electrification	0	0	0
<b>4317000300</b>		<b>Water Section</b>	<b>429,048,078.00</b>	<b>158,500,814.50</b>	<b>270,547,263.50</b>
	904004310	Rural Electrification	0	0	0
	107004310	Agricultural Mechanization Services	0	0	0
	902004310	Environmental Management And Protection	0	0	0
	901004310	Water Supply Services	429,048,078.00	158,500,814.50	270,547,263.50
	1003004310		0	0	0
	1001004310		0	0	0
<b>4317000400</b>		<b>Energy Section</b>	<b>13,591,390.00</b>	<b>8,535,640.00</b>	<b>5,055,750.00</b>
	308004310	Tourism And Wildlife Services	0	0	0
	902004310	Environmental Management And Protection	0	0	0
	209004310	Street Lighting Services	0	0	0
	303004310	Tourism Development And Marketing	13,591,390.00	8,535,640.00	5,055,750.00
	304004310	Cooperatives Development And Marketing	0	0	0

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	1004004310		0	0	0
	904004310	Rural Electrification	0	0	0
<b>4318000100</b>		<b>Administration- Health Services</b>	<b>2,658,828,701.00</b>	<b>2,336,446,299.60</b>	<b>322,382,401.40</b>
	405004310	Health Infrastructure	233,494,706.00	183,413,679.00	50,081,027.00
	201004310	Ict Infrastructure Development	0	0	0
	401004310	Curative Health Services	124,750,000.00	6,114,450.80	118,635,549.20
	404004310	Public Health Services	0	0	0
	101004310	Livestock Resource Management And Development	0	0	0
	402004310	Administration And Support Services	2,300,583,995.00	2,146,918,169.80	153,665,825.20
<b>4318000200</b>		<b>Clinical Services</b>	<b>377,537,049.00</b>	<b>111,964,736.20</b>	<b>265,572,312.80</b>
	403004310	Clinical Services	248,183,873.00	22,576,100.00	225,607,773.00
	402004310	Administration And Support Services	125,653,176.00	89,388,636.20	36,264,539.80
	405004310	Health Infrastructure	3,700,000.00	0	3,700,000.00
	401004310	Curative Health Services	0	0	0
<b>4318000300</b>		<b>Prevention And Health Promotion</b>	<b>749,785.00</b>	<b>355,800.00</b>	<b>393,985.00</b>
	401004310	Curative Health Services	0	0	0
	405004310	Health Infrastructure	0	0	0
	402004310	Administration And Support Services	749,785.00	355,800.00	393,985.00
<b>4319000100</b>		<b>Administration- Agriculture,Livestock And Fisheries</b>	<b>236,355,060.00</b>	<b>194,969,612.60</b>	<b>2,536,180.40</b>
	102004310	Crop Development And Management	0	0	0
	105004310	Administration Support Services	236,355,060.00	194,969,612.60	2,536,180.40
<b>4319000200</b>		<b>Livestock</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	101004310	Livestock Resource Management And Development	0	0	0
	102004310	Crop Development And Management	0	0	0
<b>4319000300</b>		<b>Agriculture</b>	<b>476,576,539.00</b>	<b>403,964,425.75</b>	<b>72,612,113.25</b>
	102004310	Crop Development And Management	476,576,539.00	403,964,425.75	72,612,113.25
	304004310	Cooperatives Development And Marketing	0	0	0
	107004310	Agricultural Mechanization Services	0	0	0
	105004310	Administration Support Services	0	0	0
<b>4319000400</b>		<b>Veterinary Department</b>	<b>0</b>	<b>0</b>	<b>0</b>
	101004310	Livestock Resource Management And Development	0	0	0
<b>4319000500</b>		<b>Fisheries</b>	<b>0</b>	<b>0</b>	<b>0</b>
	104004310	Fisheries Development	0	0	0
<b>4319000600</b>		<b>Chebororwa Training Center</b>	<b>24,645,443.00</b>	<b>13,644,132.40</b>	<b>11,001,310.60</b>
	307004310	Market Services	0	0	0
	106004310	Agricultural Training Services - Chebororwa	24,645,443.00	13,644,132.40	11,001,310.60
	107004310	Agricultural Mechanization Services	0	0	0
<b>4319000700</b>		<b>Agricultural Machinery Service</b>	<b>44,322,968.00</b>	<b>26,312,368.00</b>	<b>18,010,600.00</b>
	107004310	Agricultural Mechanization Services	44,322,968.00	26,312,368.00	18,010,600.00
<b>4320000100</b>		<b>Administration- Trade, Cooperatives, Tourism And Wildlife</b>	<b>17,506,144.00</b>	<b>12,291,631.20</b>	<b>5,214,512.80</b>
	504004310	Administration And Support Services	17,506,144.00	12,291,631.20	5,214,512.80
	106004310	Agricultural Training Services - Chebororwa	0	0	0
	501004310	Basic Education	0	0	0

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	301004310	Trade Development And Investment	0	0	0
<b>4320000200</b>		<b>Trade Department</b>	<b>244,893,621.00</b>	<b>118,985,014.25</b>	<b>125,908,606.75</b>
	302004310	Industrial Development	0	0	0
	307004310	Market Services	109,100,000.00	50,988,963.25	58,111,036.75
	301004310	Trade Development And Investment	135,793,621.00	67,996,051.00	67,797,570.00
	303004310	Tourism Development And Marketing	0	0	0
	304004310	Cooperatives Development And Marketing	0	0	0
	504004310	Administration And Support Services	0	0	0
	305004310	Weights And Measurements	0	0	0
	306004310	Administration And Support Services	0	0	0
<b>4320000300</b>		<b>Co-Operatives Department</b>	<b>0</b>	<b>0</b>	<b>0</b>
	304004310	Cooperatives Development And Marketing	0	0	0
	302004310	Industrial Development	0	0	0
	301004310	Trade Development And Investment	0	0	0
	307004310	Market Services	0	0	0
<b>4320000400</b>		<b>Tourism Department</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303004310	Tourism Development And Marketing	0	0	0
	301004310	Trade Development And Investment	0	0	0
<b>4320000500</b>		<b>Weights And Measures Department</b>	<b>300,000.00</b>	<b>0</b>	<b>300,000.00</b>
	305004310	Weights And Measurements	300,000.00	0	300,000.00
<b>4320000600</b>		<b>Betting And Licensing Department</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303004310	Tourism Development And Marketing	0	0	0
	301004310	Trade Development And Investment	0	0	0
	402004310	Administration And Support Services	0	0	0

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<b>4321000100</b>		<b>Administration - Education, Social Cultural, Youth And Sports</b>	<b>418,776,008.00</b>	<b>418,322,441.60</b>	<b>453,566.40</b>
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	508004310	Education Bursary Services	0	0	0
	501004310	Basic Education	0	0	0
	502004310	Youth Training And Development	0	0	0
	504004310	Administration And Support Services	418,776,008.00	418,322,441.60	453,566.40
	202004310	Administrative Support Services	0	0	0
<b>4321000200</b>		<b>Education Department</b>	<b>107,975,451.00</b>	<b>98,918,200.00</b>	<b>9,057,251.00</b>
	502004310	Youth Training And Development	0	0	0
	504004310	Administration And Support Services	1,548,772.00	346,000.00	1,202,772.00
	505004310	Early Childhood Education And Training	0	0	0
	501004310	Basic Education	106,426,679.00	98,572,200.00	7,854,479.00
<b>4321000300</b>		<b>Department Of Culture</b>	<b>20,300,000.00</b>	<b>19,635,000.00</b>	<b>665,000.00</b>
	507004310	Community Development Services	0	0	0
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	501004310	Basic Education	0	0	0
	504004310	Administration And Support Services	20,300,000.00	19,635,000.00	665,000.00
<b>4321000400</b>		<b>Youth Affairs Department</b>	<b>0</b>	<b>0</b>	<b>0</b>
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	502004310	Youth Training And Development	0	0	0

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<b>4321000500</b>		<b>Social Service Department</b>	<b>42,271,541.00</b>	<b>10,055,052.00</b>	<b>32,216,489.00</b>
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	502004310	Youth Training And Development	6,600,839.00	4,402,818.00	2,198,021.00
	507004310	Community Development Services	30,000,000.00	0	30,000,000.00
	501004310	Basic Education	0	0	0
	506004310	Social Development Services	1,000,000.00	993,420.00	6,580.00
	504004310	Administration And Support Services	4,670,702.00	4,658,814.00	11,888.00
<b>4321000600</b>		<b>Department Of Sport</b>	<b>0</b>	<b>0</b>	<b>0</b>
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
<b>4322000100</b>		<b>Headquarters - County Public Service Board</b>	<b>53,614,234.00</b>	<b>49,364,594.10</b>	<b>4,249,639.90</b>
	706004310	Administration And Support Services	0	0	0
	504004310	Administration And Support Services	53,614,234.00	49,364,594.10	4,249,639.90
	703004310	Human Resource Management And Development	0	0	0
	501004310	Basic Education	0	0	0
<b>4324000100</b>			<b>64,390,178.00</b>	<b>62,867,473.60</b>	<b>1,522,704.40</b>
	702004310	County Planning And Economic Policy Management	64,390,178.00	62,867,473.60	1,522,704.40
	701004310	Public Finance Management	0	0	0
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4324000200</b>			<b>0</b>	<b>0</b>	<b>0</b>

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	709004310	Kenya Devolution Support Programme	0	0	0
<b>4324000300</b>			<b>0</b>	<b>0</b>	<b>0</b>
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4324000400</b>			<b>14,000,000.00</b>	<b>9,460,520.00</b>	<b>4,539,480.00</b>
	702004310	County Planning And Economic Policy Management	14,000,000.00	9,460,520.00	4,539,480.00
<b>4325000100</b>			<b>165,360,458.00</b>	<b>136,256,147.00</b>	<b>29,104,311.00</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	202004310	Administrative Support Services	0	0	0
	105004310	Administration Support Services	96,500,000.00	82,831,143.00	13,668,857.00
	504004310	Administration And Support Services	51,502,103.00	42,336,857.00	9,165,246.00
	704004310	County Governance Support Services	0	0	0
	206004310	Public Works Services	17,358,355.00	11,088,147.00	6,270,208.00
<b>4325000200</b>			<b>0</b>	<b>0</b>	<b>0</b>
	105004310	Administration Support Services	0	0	0
<b>4325000300</b>			<b>0</b>	<b>0</b>	<b>0</b>
	201004310	Ict Infrastructure Development	0	0	0
<b>4326000100</b>			<b>23,016,675.00</b>	<b>18,755,908.00</b>	<b>4,260,767.00</b>
	402004310	Administration And Support Services	13,139,760.00	9,140,500.00	3,999,260.00
	504004310	Administration And Support Services	9,876,915.00	9,615,408.00	261,507.00
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	502004310	Youth Training And Development	0	0	0
<b>4326000200</b>		<b>Youth And Gender Affairs Department</b>	<b>67,080,419.00</b>	<b>63,065,697.65</b>	<b>4,014,721.35</b>

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	502004310	Youth Training And Development	58,840,419.00	54,947,582.65	3,892,836.35
	402004310	Administration And Support Services	0	0	0
	504004310	Administration And Support Services	8,240,000.00	8,118,115.00	121,885.00
<b>4326000300</b>			<b>104,687,690.00</b>	<b>69,651,186.80</b>	<b>35,036,503.20</b>
	303004310	Tourism Development And Marketing	42,987,690.00	36,177,302.30	6,810,387.70
	504004310	Administration And Support Services	6,600,000.00	6,539,510.00	60,490.00
	503004310	Management And Development Of Sports And Sports Facilities	55,100,000.00	26,934,374.50	28,165,625.50
<b>4327000100</b>			<b>27,039,098.00</b>	<b>20,261,785.25</b>	<b>6,777,312.75</b>
	304004310	Cooperatives Development And Marketing	27,039,098.00	20,261,785.25	6,777,312.75
	105004310	Administration Support Services	0	0	0
<b>4327000200</b>			<b>0</b>	<b>0</b>	<b>0</b>
	105004310	Administration Support Services	0	0	0
	304004310	Cooperatives Development And Marketing	0	0	0
	305004310	Weights And Measurements	0	0	0
<b>4327000300</b>			<b>23,400,000.00</b>	<b>14,500,000.00</b>	<b>8,900,000.00</b>
	305004310	Weights And Measurements	23,400,000.00	14,500,000.00	8,900,000.00
	304004310	Cooperatives Development And Marketing	0	0	0
<b>4329000100</b>			<b>63,374,182.00</b>	<b>33,363,945.00</b>	<b>30,010,237.00</b>
	106004310	Agricultural Training Services - Chebororwa	0	0	0
	102004310	Crop Development And Management	11,074,227.00	9,922,915.00	1,151,312.00
	101004310	Livestock Resource Management And Development	52,299,955.00	23,441,030.00	28,858,925.00
<b>4329000200</b>			<b>11,028,960.00</b>	<b>7,354,660.00</b>	<b>3,674,300.00</b>

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	102004310	Crop Development And Management	0	0	0
	104004310	Fisheries Development	11,028,960.00	7,354,660.00	3,674,300.00
<b>4329000300</b>			<b>99,613,253.00</b>	<b>54,953,817.80</b>	<b>44,659,435.20</b>
	101004310	Livestock Resource Management And Development	99,613,253.00	54,953,817.80	44,659,435.20
	102004310	Crop Development And Management	0	0	0
<b>4330000100</b>			<b>11,430,815.00</b>	<b>5,217,689.55</b>	<b>6,213,125.45</b>
	109004310	Housing Development	11,430,815.00	5,217,689.55	6,213,125.45
<b>4330000200</b>			<b>0</b>	<b>0</b>	<b>0</b>
	109004310	Housing Development	0	0	0
<b>4330000300</b>			<b>50,578,104.00</b>	<b>38,759,318.60</b>	<b>11,818,785.40</b>
	109004310	Housing Development	50,578,104.00	38,759,318.60	11,818,785.40
<b>4331000100</b>		<b>Eldoret Municipality</b>	<b>1,566,335,314.00</b>	<b>284,862,554.25</b>	<b>1,281,472,759.75</b>
	109004310	Housing Development	340,060,514.00	113,018,897.90	227,041,616.10
	904004310	Rural Electrification	37,573,900.00	8,379,883.20	29,194,016.80
	204004310	Roads Infrastructure Development	1,188,700,900.00	163,463,773.15	1,025,237,126.85
		<b>Grand Total</b>	<b>11,067,225,369.00</b>	<b>7,540,256,050.00</b>	<b>3,488,120,052.00</b>
<b>Reconciliation</b>					
Transfers To County Assembly				<b>702,372,120.00</b>	
Total Payments				<b>8,242,628,170.00</b>	

**The Statement Has Been Prepared, Reviewed And Approved By The Following:**

**UASIN GISHU COUNTY EXECUTIVE**

**Report and Financial Statements**

**For the year ended June 30, 2021.**

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Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

## **7.8 SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### **2. Reporting entity**

The financial statements are for the Uasin Gishu County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

**UASIN GISHU COUNTY EXECUTIVE**

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**For the year ended June 30, 2021.**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

**ii) Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive

**iii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

**iv) County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**v) Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

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

**i) Compensation of employees**

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

**UASIN GISHU COUNTY EXECUTIVE**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**ii) Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**v) Acquisition of fixed assets**

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

**4. In-kind contributions**

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**UASIN GISHU COUNTY EXECUTIVE  
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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**a) Third Party Payments**

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

**5. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**a) Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 160,517,070 compared to KShs 133,443,364 in prior period as indicated on note 23.

**6. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**7. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion

# UASIN GISHU COUNTY EXECUTIVE

## Report and Financial Statements

For the year ended June 30, 2021.

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### SIGNIFICANT ACCOUNTING POLICIES (Continued)

of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

#### 8. Non-current assets

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

#### 9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

#### 10. Contingent Liabilities

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

A contingent liability is:

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

**UASIN GISHU COUNTY EXECUTIVE  
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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 10** and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

**11. Contingent Assets**

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

**12. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 5<sup>th</sup> August 2020 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**13. Comparative figures**

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

**UASIN GISHU COUNTY EXECUTIVE**

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**For the year ended June 30, 2021.**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**14. Subsequent events**

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

**15. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**16. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

**UASIN GISHU COUNTY EXECUTIVE  
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**7.9 NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Total Exchequer Releases for quarter 1	800,247,361	1,101,420,000
Total Exchequer Releases for quarter 2	1,173,006,612	1,230,228,587
Total Exchequer Releases for quarter 3	1,627,500,000	2,359,669,433
Total Exchequer Releases for quarter 4	4,102,948,545	1,890,075,939
<b>Total</b>	<b>7,703,702,518</b>	<b>6,581,393,959</b>

**1A. Equitable Share**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Total Equitable Share for quarter 1	544,380,000	1,101,420,000
Total Equitable Share for quarter 2	1,044,450,000	1,139,400,000
Total Equitable Share for quarter 3	1,582,500,000	2,310,450,000
Total Equitable Share for quarter 4	3,703,050,000	1,234,350,000
<b>Total</b>	<b>6,874,380,000</b>	<b>5,785,620,000</b>

(The national treasury didn't transfer the last disbursement for June 2019-2020 during that particular year however, the transfer of kshs. 544,380,000 was made in the current financial year, thus increasing the equitable share)

**1B: Level 5 Hospitals Allocation**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Transfers for level 5 hospitals	0	-
<b>Total</b>	<b>0</b>	<b>-</b>

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

**1C PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
<b>Proceeds from Domestic and foreign grants received through exchequer</b>		
DANIDA - Universal Healthcare in Devolved Units Programme	18,000,000.00	24,333,750
World Bank – THUSCP	110,491,190	34,836,256
National Agricultural & Rural Inclusive Growth Project (NARIGP)		-
Kenya Devolution Support Programme	45,000,000	30,000,000
Youth Polytechnic support grant	40,129,894	57,588,298
Abolishment of user fees in health centres and dispensaries	20,813,065	20,813,065
Kenya Urban Support Programme	342,682,017	459,506,153
Agriculture Sector Development Support Project (ASDSP)	12,221,652	16,026,074
Kenya Climate Smart Agriculture Project (KCSAP)	239,984,700	152,670,363
<b>Total</b>	<b>829,322,518</b>	<b>795,773,959</b>

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS RECEIVED DIRECTLY BY THE COUNTY**

EU IDEAS Grant	50,223,000	0
Others		0
<b>Total</b>	<b>50,223,000</b>	<b>0</b>

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

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	KShs	KShs
<b>Transfers from Central Government entities</b>		
Covid-19 Fund	46,395,000	125,713,000
<b>Transfers from Counties</b>		
<b>TOTAL</b>	<b>46,395,000</b>	<b>125,713,000</b>

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Borrowing within General Government	0	0
Borrowing from Monetary Authorities (Central Bank)	0	0
Other Domestic Depository Corporations (Commercial Banks)	0	0
Borrowing from Other Domestic Financial Institutions	0	0
Borrowing from Other Domestic Creditors	0	0
Domestic Currency and Domestic Deposits	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**5. PROCEEDS FROM FOREIGN BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	0	0
Foreign Borrowing - Direct Payments	0	0
Foreign Currency and Foreign Deposits	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**UASIN GISHU COUNTY EXECUTIVE****Report and Financial Statements****For the year ended June 30, 2021.****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****6. PROCEEDS FROM SALE OF ASSETS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Receipts from the Sale of Buildings	0	0
Receipts from Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from Sale of Strategic Reserves Stocks	0	0
Receipts from Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**7. REIMBURSEMENTS AND REFUNDS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement on Messing Charges (UNICEF)	0	0
Reimbursement from World Bank – ECD	0	0
Reimbursement from Individuals & Private organizations	0	0
Reimbursement from Local Government Authorities	0	0
Reimbursement from Statutory Organizations	0	0
Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**8. ROAD FUEL LEVY FUNDS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Road Fuel Levy Fund	180,175,373	179,681,250
	0	0
<b>Total</b>	<b>180,175,373</b>	<b>179,681,250</b>

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

**9. COUNTY OWN GENERATED RECEIPTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Fines, Penalties and Forfeitures	15,391,885	19,583,536
Receipts from Voluntary transfers other than grants	0	0
Business permits	217,966,197	144,300,698
Cess	53,912,889	59,790,085
Plot rents	272,350,042	104,837,736
Administrative services fees	4,921,140	5,261,069
County's natural resources	0	0
Donations	0	0
Fund raising events	0	0
Market/trade Centre fee	22,731,840	21,552,447
Vehicle parking fees	282,009,981	223,805,815
Housing	33,429,036	16,597,627
Social premises use charges	0	0
School fees	0	0
Other education-related receipts	0	0
Signboard and Advertisement	61,366,600	56,541,457
Public health services	11,931,370	13,672,156
Public health facilities operations	32,723,915	27,984,573
Environment & conservancy Administration	25,222,640	21,723,816
Slaughterhouses' administration	16,549,758	9,008,737
Water supply administration	0	0
Sewerage administration	0	0
Other health & sanitation receipts	2,172,250 0	5,041,090
Technical services fees	52,825,271	45,677,715
External services fees	0	56,541,456
Other miscellaneous receipts	171,726	4,785
<b>Total</b>	<b>1,105,676,540</b>	<b>779,331,351</b>

**10. RETURNED CRF ISSUES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Recurrent account- County Assembly	-	241,375
Development account- County Executive	-	2,996,526
<b>Total</b>	<b>-</b>	<b>3,238,261</b>

**UASIN GISHU COUNTY EXECUTIVE****Report and Financial Statements****For the year ended June 30, 2021.****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****11. COMPENSATION OF EMPLOYEES**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Basic salaries of permanent employees	3,072,250,887	1,407,330,321
Basic wages of temporary employees	113,113,322	214,368,907
Personal allowances paid as part of salary	-	1,165,700,963
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	856,000	-
Employer Contribution to compulsory National Social Schemes	124,300,725	272,039,821
Employer Contribution to Compulsory National health Insurance Schemes	55,574,950	20,115,457
Pension and other social security contributions	202,372,787	60,875,800
Social benefit schemes outside government		-
Other personnel payments		-
<b>Total</b>	<b>3,568,468,671</b>	<b>3,140,431,269</b>

**12. USE OF GOODS AND SERVICES**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Utilities, supplies and services	57,045,310	62,903,670
Communication, supplies and services	14,364,059	12,912,149
Domestic travel and subsistence	220,987,764	139,117,949
Foreign travel and subsistence	743,008	21,569,370
Printing, advertising and information supplies & services	18,179,262	23,566,664
Rentals of produced assets	11,272,811	16,977,703
Training expenses	32,247,394	43,962,309
Hospitality supplies and services	81,353,605	41,580,078
Insurance costs	280,202,261	217,146,838
Specialized materials and services	138,322,921	244,932,696
Office and general supplies and services	14,740,115	15,232,067
Fuel, oil and lubricants	100,393,168	490,865,021
Other operating expenses	180,883,402	96,194,310
Routine maintenance – vehicles and other transport equipment	65,050,806	94,986,952
Routine maintenance – other assets	32,566,589	103,958,277
<b>Total</b>	<b>1,248,352,473</b>	<b>1,625,906,051</b>

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

**13. SUBSIDIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations	0	0
<i>See list attached</i>	0	0
(insert name)	0	0
Subsidies to Private Enterprises	0	0
<i>See list attached</i>	0	0
(insert name)	0	0

**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Transfers to County Government entities</b>		
Transfer to other county entities	227,536,280	527,363,499
<b>Transfers to Other Counties</b>		
Transfer to County Assembly	702,372,120	682,950,255
(insert name of budget agency)	-	-
<b>Transfers to National Government entities</b>		
<b>TOTAL</b>	<b>929,908,400</b>	<b>1,210,313,754</b>

**15. OTHER GRANTS AND PAYMENTS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	1,071,040	3,410,149
Emergency relief and refugee assistance	-	0
Subsidies to small businesses, cooperatives, and self employed	-	0
Other current transfers	563,463,907	191,194,958
Other capital grants and transfers	178,830,506	158,292,786
<b>Total</b>	<b>743,365,453</b>	<b>352,897,893</b>

**16. SOCIAL SECURITY BENEFITS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	0	0
Social security benefits	0	0
Employer Social Benefits	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**UASIN GISHU COUNTY EXECUTIVE**

**Report and Financial Statements**

**For the year ended June 30, 2021.**

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

**17. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Purchase of Buildings	0	0
Construction of Buildings	535,052,452	533,833,106
Refurbishment of Buildings	11,254,550	28,497,089
Construction of Roads	502,176,793	240,864,480
Construction and Civil Works	264,919,416	236,038,558
Overhaul and Refurbishment of Construction and Civil Works	67,194,963	47,007,696
Purchase of Vehicles and Other Transport Equipment	50,342,500	45,265,900
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	4,630,990
Purchase of Office Furniture and General Equipment	53,881,475	70,676,597
Purchase of ICT Equipment	31,493,231	0
Purchase of Specialized Plant, Equipment and Machinery	42,526,511	255,497,965
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	42,980,080	36,103,200
Research, Studies, Project Preparation, Design & Supervision	104,679,019	416,221,039
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	43,615,064	46,545,000
Acquisition of Intangible Assets	2,225,000	4,353,780
<b>Total acquisition of non- financial assets</b>	<b>1,752,341,055</b>	<b>1,965,535,399</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
<b>Total acquisition of financial assets</b>	<b>0</b>	<b>0</b>
<b>Total acquisition of assets</b>	<b>1,752,341,055</b>	<b>1,965,535,399</b>

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

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Bank Charges	192,117	244,920
Interest Payments on Foreign Borrowings	0	0
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government Units	0	0
<b>Total</b>	<b>192,117</b>	<b>244,920</b>

**UASIN GISHU COUNTY EXECUTIVE****Report and Financial Statements****For the year ended June 30, 2021.****NOTES TO THE FINANCIAL STATEMENTS (continued)****19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Repayments on Borrowings from Domestic	0	0
Principal Repayments on Guaranteed Debt Taken over by Government	0	0
Repayments on Borrowings from Other Domestic Creditors	0	0
Repayment of Principal from Foreign Lending & On – Lending	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**20. OTHER PAYMENTS**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**UASIN GISHU COUNTY EXECUTIVE**

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

**21. CASH AND BANK BALANCES**

**21A. BANK BALANCES**

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep	2020 - 2021	2019 - 2020
			KShs	KShs
UGC Revenue Fund (Exchequer) - CBK	1000171685	Recurrent	1,402,319,123	826,975,199
Road Fuel Levy -CBK	1000248475	Development	181,190,574	194,138,241
UGC Deposit a/c -CBK	1000248467	Development	160,517,070	133,443,363
UGC Development a/c -CBK	1000171294	Recurrent	6,134,733	39,762,038
Recurrent a/c- CBK	1000171316	Exchequer	527,130	32,525,019
UG Health Conditional Grants- CBK	100248483	Development	513,911	6,615,004
CBK Imprest a/c -CBK	1000174889	Recurrent		-
UG Health Special Purpose a/c -CBK	1000335556	Recurrent	88,176,050	25,209,963
UGC Imprest a/c -KCB	1167279476	Recurrent	47,710	22,438
UG-Persons with disability a/c- KCB	1211782794	Recurrent	556	556
UGC Project force a/c- KCB	1182110363	Development	31,670	3,624,355
UGC Village Polytechnic a/c - Paramount Bank	060002062015	Development	3,593	7,193
UGC World Bank Funds a/c- Paramount Bank	060002062012	Development	1,541,563	3,676,472
UG – Project Bank a/c- KCB	1238916880	Development	67,070,900	20,978,633
UGC Urban Development Grant a/c -CBK	1000372068	Development	163,240,368	-
UGC Climate smart Agriculture a/c- CBK	1000366214	Development	-	53,483,750
Kenya Devolution support program a/c -CBK	1000444193	Development	123,387,913	-
Agriculture Sector Development Support Program a/c -CBK	1000366222	Development	-	
UGC K.C.S.A.P a/c -KCB	1225866278	Development	38,849,269	6,919,787
UGC Village polytechnic project -CBK	100369318	Development	3,021,942	8,322,048
UGC Agriculture Sector Development Support Program a/c – Cooperative Bank	01141761835700	Development	28,737,520	26,394,329
SPA -UGC Urban Inst. Grant a/c	1258437260	Development	3,532,249	10,000,334
UGC Urban Inst. Grant a/c – CBK	1000372044	Development	-	-
SPA Eldoret Municipality Urban Dev Grant a/c – Cooperative Bank	01141957681100	Development	610,640,513	685,964,869
UG Covid -19 Emergency Response a/c – CBK	1000465751	Recurrent	-	-
<b>REVENUE ACCOUNTS</b>				
National bank	1001111955700	Recurrent	15,757,409	-
SBM Bank	162307522001	Recurrent		-
Equity Bank	109026411251	Recurrent	7,658,526	276,501

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KCB	1141856689	Recurrent	51,841,524	493,000
Cooperative Bank	141672927900	Recurrent	1,382	(1)
Family Bank	82000011728	Recurrent	830	74,761
Spire Bank	405448501	Recurrent	165,190	7,987
Mpesa	646464	Recurrent	99,606	2,242,403
<b>Total</b>			<b>2,955,008,825</b>	<b>2,081,158,462</b>

**21B. CASH IN HAND**

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Cash in hand should also be analysed as follows:**

	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	0	0
Location 2	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**22. ACCOUNTS RECEIVABLE**

<i>Description</i>	2020 – 2021	2019 - 2020
	KShs	KShs
Government Imprests	111,500	3,343,895
Salary Advance	0	0
Clearance accounts	0	0
<b>Total</b>	<b>111,500</b>	<b>3,343,895</b>

<b>Breakdown of imprest and salary advance per department</b>	2020 - 2021	2019 - 2020
<i>Imprest</i>	KShs	KShs
Benjamin Rop	0	666,120
Collins Kipkoech	0	2,498,775
Hillary Ndiema	0	91,000
Daniel Kemboi	0	58,000
Fredrick Maiyo	0	30,000
Simeon Tarus	111,500	0
<b>Sub-Total</b>	<b>111,500</b>	<b>3,343,895</b>
<b>Imprest</b>		<b>0</b>
Agriculture	<b>111,500</b>	<b>0</b>
<b>Grand Total</b>	<b>111,500</b>	<b>3,343,895</b>

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**23. ACCOUNTS PAYABLE**

	2020 - 2021	2019 - 2020
	KShs	KShs
Retention Monies	160,517,070	133,443,364
<b>Total</b>	<b>160,517,070</b>	<b>133,443,364</b>

(This are 10% retention funds held in relation to projects for a period of six months so as to cater for any defects that may occur during this period. The figure is not included in the return to CRF because the funds don't form part of the budget in the subsequent year)

**24. FUND BALANCE BROUGHT FORWARD**

	2020 - 2021	2019 - 2020
	KShs	
Bank accounts	2,081,158,462	2,642,251,763
Cash in hand	-	1,287,419
Accounts Receivables	-	3,590,645
Accounts Payables	(133,443,363)	(69,764,619)
<b>Total</b>	<b>1,947,715,099</b>	<b>2,577,365,208</b>

**25. PRIOR YEAR ADJUSTMENTS**

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

	Balance b/f FY 20/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank Balances	0		0
Cash in hand	0		0
Accounts Payables	0		0
Receivables	0		(334,750)
Others ( <i>specify</i> )	0		0
<b>Total</b>	<b>0</b>		<b>(334,750)</b>

**26. INCREASE/ (DECREASE) IN ACCOUNT RECEIVABLES**

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 <sup>st</sup> July 2020	3,343,895	3,590,645
Imprest issued during the year	356,276,649	284,670,090
Receivables paid during the year	(359,509,044)	284,916,840
Balance as at 30 <sup>th</sup> June 2021	<b>111,500</b>	<b>3,343,895</b>

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

**27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Playable as at 1 <sup>st</sup> July 2020	<b>133,443,364</b>	69,764,619
Retention held during the year	95,734,201	122,062,075
Paid during the year	<b>(68,660,494)</b>	(58,383,331)
Balance as at 30 <sup>th</sup> June 2021	<b>160,517,070</b>	<b>133,443,364</b>

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**7.10 OTHER IMPORTANT DISCLOSURES**

**1. Pending Accounts Payable (See Annex 2)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Accounts Payables	224,217,698	116,297,196	224,217,698	116,297,196
<b>Total</b>	<b>224,217,698</b>	<b>116,297,196</b>	<b>224,217,698</b>	<b>116,297,196</b>

**2. Pending Staff Payables (See Annex 3)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management		-	-	-
Middle management		-	-	-
Unionisable employees	174,249,091	2,738,171	174,249,091	2,738,171
Others	310,000	0	310,000	0
<b>Total</b>	<b>174,559,091</b>	<b>2,738,171</b>	<b>174,559,091</b>	<b>2,738,171</b>

**3. Other Pending Payables (See Annex 4)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	49,658,607	113,559,025	49,658,607	113,559,025
<b>Total</b>	<b>49,658,607</b>	<b>113,559,025</b>	<b>49,658,607</b>	<b>113,559,025</b>

**4. External Assistance**

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
<b>Total</b>		

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**a) External assistance relating to loans and grants**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans	0	0
External assistance received as grants	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**b) Undrawn external assistance**

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans		0	0
Undrawn external assistance - grants		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

**c). Classes of providers of external assistance**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**d. non-Monetary external assistance**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	0	0
Services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

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

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

**5.1 Classification by Source**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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**OTHER IMPORTANT DISCLOSURES (Continued)**

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

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**6. Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

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

**UASIN GISHU COUNTY EXECUTIVE**

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**Related party transactions**

	<b>2020- 2021</b>	<b>2019- 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation (Governors, CEC Members and COs)	117,822,056	112,542,480
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	702,372,120	682,950,255
Transfers to other County Government Entities	60,000,000	527,363,499
Transfers to Development Projects	14,500,000	7,600,000
Transfers to non-reporting entities e.g schools and welfare	129,036,280	159,870,000
Transfers to County Water Service Providers	24,000,000	25,519,226
Expenses paid on behalf of County Water Service Providers	-	-
<b>Total Transfers to related parties</b>	<b>929,908,400</b>	<b>1,403,302,980</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer-Equitable shares	6,874,380,000	5,785,620,000
Transfers from Kenya Roads Board	180,175,373	179,681,250
Transfers from SCs and SAGAs- National Government		-
Donor Funds released through' Exchequer releases	829,322,518	795,773,959
Transfers from other government Entities	46,395,000	125,713,000
<b>Total Transfers from related parties</b>	<b>7,930,272,891</b>	<b>6,886,788,209</b>

**7. Establishment of other County Government Entities**

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

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**OTHER IMPORTANT DISCLOSURES (Continued)**

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

**8. Disclosure of Balances in Revenue Collection Accounts**

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

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in bank account currency*</b>	<b>Ex. rate (if in foreign currency)</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
			<b>KShs</b>	<b>KShs</b>
National bank-1001111955700			15,757,409	0
SBM bank-162307522001			0	0
Equity bank-109026411251			7,658,526	276,501
Kcb bank A/c 1141856689			51,841,524	493,220
Co-operative's bank-1141672927900			1,382	-1
Family bank-8200011728			830	74,761
Sphire bank-405448501			165,190	7,987
MPESA-646464			99,606	2,242,403
<b>Total</b>			<b>75,524,467</b>	<b>3,094,871</b>

**UASIN GISHU COUNTY EXECUTIVE**

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**9. Leasing of Medical Equipment**

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

**10. Contingent Liabilities**

<b>Contingent liabilities</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Court cases are 700 in number as per submitted schedule against the entity, however 42 cases are treated as contingent since they are likely to be paid. (ANNEX 8)	103,210,832	0
Bank guarantees in favour of subsidiary	0	0
contingent liabilities arising from PPPs	0	0
<b>Total</b>	<b>103,210,832</b>	<b>0</b>

**11. Covid- 19 Funds**

<b>Covid -19 Funds</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Receipts</b>		
Receipts from the National Government to fight (Note 3)	46,395,000.00	125,713,000
Other donations for Covid-19 received directly (Note 2)	-	-
Balances ( B/f 2019-2020)	125,713,000	0
<b>Total Receipts</b>	<b>172,108,000</b>	<b>125,713,000</b>
<b>Payments</b>		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	-	-
<b>Total payments</b>	<b>46,395,000</b>	<b>0</b>
<b>Balance in the covid 19 Fund</b>	<b>125,713,000</b>	<b>125,713,000</b>

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**12. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS.**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.0	Inaccuracies in County Own Generated Revenue	Reconciliation carried out and the figures don't affect the actual revenue collected during the year	Resolved	
2.0	Assets Inherited from the Defunct Local Authorities	Waiting for IGRTC Guidance and direction.	Not Resolved	The matter depends on IGRTC resolutions
3.1	Lack of Motor Vehicle Ownership Documents	The logbook is now available	Resolved	
3.2	Lack of Ownership Documents Kimumu – Bahati Wholesale Market	Ownership documents on process	Not Resolved	30 <sup>th</sup> June 2022
3.3	Inconsistencies in Ownership Documents	Inconsistency Rectified	Resolved	
6.0	Inaccuracies in Payment to the Kenya Veterinary Vaccines Production Institute (KEVEVAPI)	KEVEVAPI Yet To Supply The Balance	Not Resolved	30 <sup>th</sup> June 2022
8.0	Inaccuracies in Pending Bills	How the figure was arrived at by the ministry of health is not known hence figure not reconciled with the devolved staff	Not Resolved	31 <sup>st</sup> December 2022
4.0	Unutilised COVID-19 Funds	Funds Now Utilized	Resolved	
5.0	Pending Cases Against the County	Payments made gradually on a yearly basis.	Resolved Gradually	
2.1	Construction of Milk Coolers	Over half of the coolers now connected with electricity	Not Resolved	31 <sup>st</sup> December 2022

**UASIN GISHU COUNTY EXECUTIVE**

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		and are now operational		
2.2	Construction of Fish Hatchery at University of Eldoret	BQ and certificate of completion availed	Resolved	
4.0	Failure to Submit Financial Statements of Municipality of Eldoret	Now the municipality prepare their separate financial statements	Resolved	
5.0	Long Outstanding Imprests	Outstanding imprests now reduced to Kshs. 111,500 in the current financial year report	Resolved	

CEC, County Treasury

Sign.....  


Date.....  
 21/05/2022

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**ANNEXES**

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

<b>Period (2020/21)</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	544,380,000	1,044,450,000	1,582,500,000	3,703,050,000	<b>6,874,380,000</b>
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme	9,000,000			9,000,000	<b>18,000,000</b>
World Bank – THUSCP	55,376,881			55,114,309	<b>110,491,190</b>
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme			45,000,000		<b>45,000,000</b>
Youth Polytechnic support grant		20,064,947		20,064,947	<b>40,129,894</b>
Abolishment of user fees in health centres and dispensaries				20,813,065	<b>20,813,065</b>
Kenya Urban Support Programme	179,441,649			163,240,368	<b>342,682,017</b>
Agriculture Sector Development Support Project (ASDSP)	12,048,831			172,821	<b>12,221,652</b>
Kenya Climate Smart Agriculture Project (KCSAP)		108,491,665		131,493,035	<b>239,984,700</b>
Water and Sanitation Development Project					
Construction of County Headquarters					
<b>Total</b>	<b>800,247,361</b>	<b>1,173,006,612</b>	<b>1,627,500,000</b>	<b>4,102,948,545</b>	<b>7,703,702,518</b>

**Note: The above comprises transfers from the Exchequer as per CARA-2020, comprising of equitable share, Level 5 and donor funds released through the exchequer.**



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**ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
<b>Senior Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
5. Employees deductions	Deductions		176,987,262	174,249,091	2,738,171	174,249,091	
6.							
<b>Sub-Total</b>			176,987,262	174,249,091	2,738,171	174,249,091	
<b>Others (specify)</b>							
7.	Staff medallion		310,000	310,000	0	310,000	
8.							
<b>Sub-Total</b>			310,000	310,000	0	310,000	
<b>Grand Total</b>			177,297,262	174,559,091	2,738,171	174,559,091	

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**ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	B	c=a-b		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amounts due to County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Amounts due to Third Parties</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7. Building \$Constructions	suppliers		4,925,967	-	4,925,967	-	
8. Civil works	suppliers		30,736,265	11,583,336	19,152,929	11,583,336	
9. Goods	suppliers		90,524,489	11,157,200	79,367,289	11,157,200	
10. Services	suppliers		37,330,911	27,218,071	10,112,840	26,918,071	
11. Others	Third parties		68,152,881	68,152,881		0	
<b>Sub-Total</b>			<b>231,670,513</b>	<b>118,111,488</b>	<b>113,559,025</b>	<b>49,658,607</b>	
<b>Grand Total</b>			<b>231,670,513</b>	<b>118,111,488</b>	<b>113,559,025</b>	<b>49,658,607</b>	

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**EX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES**

**(a) Government Imprest**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Simeon Tarus	30/03/21	111,500	0	111,500
Name of Officer or Institution		0	0	0
Name of Officer or Institution		0	0	0
Name of Officer or Institution		0	0	0
<b>Total</b>		<b>111,500</b>	<b>0</b>	<b>111,500</b>

**(b) Salary Advance**

Name of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance
		KShs	KShs	KShs
Name of Officer		0	0	0
Name of Officer		0	0	0
Name of Officer		0	0	0
Name of Officer		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

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**ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs ) 2019/2020</b>	<b>Additions during the year (KShs )</b>	<b>Disposals during the year (KShs )</b>	<b>Transfers in/(out) during the year (KShs)</b>	<b>Historical Cost c/f (KShs ) 2020/2021</b>
Land	134,916,690	43,615,064	0	0	178,531,754
Buildings and structures	4,960,584,123	765,084,439	0	0	5,725,668,562
Transport equipment	393,791,340	46,191,000	0	0	439,982,340
Office equipment, furniture and fittings	190,857,671	113,283,215	0	0	304,140,886
ICT Equipment	67,956,050	22,038,229	0	0	89,994,279
Machinery and Equipment	3,130,824,948	43,124,537	0	0	3,173,949,485
Heritage and cultural assets	862,848,584	0	0	0	862,848,584
Biological assets	0	0	0	0	0
Intangible assets	145,685,662	19,697,381	0	0	165,383,043
Infrastructure assets- Roads, Rails	1,173,875,615	661,112,039	0	0	1,834,987,654
Work in progress	-	0	0	0	0
<b>Total</b>	<b>11,061,340,683</b>	<b>1,714,145,904</b>	<b>0</b>	<b>0</b>	<b>12,775,486,587</b>

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**ANNEX 7 – INTER-ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	95,615,827	223,197,995	217,681,799	165,876,499	702,372,120	702,372,120		
2	Bursary & Skills Development fund	0	0	90,000,000	35,000,000	125,000,000	125,000,000		
3	Technical Vocational & Educational Training Fund	0	0	0	4,036,280	4,036,280	4,036,280		
4	Emergency Fund	0	0	0	0	0	0		
5	Enterprise Development Fund	0	0	14,500,000	0	14,500,000	14,500,000		
6	Inua Biashara Fund	0	0	20,000,000	0	20,000,000	20,000,000		
7	Uasin Gishu County Executive and staff car loan and mortgage	0	0	40,000,000	0	40,000,000	40,000,000		
8	Eldoret Water and Sanitation Company Limited	0	24,000,000	0	0	24,000,000	24,000,000		
	<b>Total</b>	<b>95,615,827</b>	<b>247,197,995</b>	<b>382,181,799</b>	<b>204,912,779</b>	<b>929,908,400</b>	<b>929,908,400</b>		

Director of Finance  
 County Executive  
 COUNTY EXECUTIVE  
 UASIN GISHU  
 Sign.....  
 DIRECTOR FINANCE

Director of Finance  
 County Assembly  
 UASIN GISHU COUNTY ASSEMBLY  
 16/05/22

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**Director Enterprise Development Fund**

County Executive

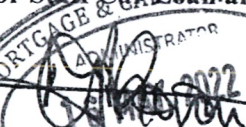
  
16 MAY 2022  
DIRECTOR OF  
EMERGENCY FUND  
COUNTY GOVERNMENT OF UASIN GISHU  
16 MAY 2022  
Sign.....  
DIRECTOR FINANCE

**Director Emergency Fund**

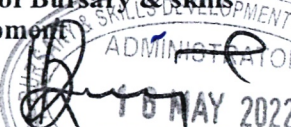
**Managing Director**  
**Eldoret Water and Sanitation Co.**



**Director Staff Loans and Mortgage**

  
ADMINISTRATOR  
16 MAY 2022  
COUNTY GOVERNMENT OF UASIN GISHU

**Director of Bursary & skills development**

  
ADMINISTRATOR  
16 MAY 2022  
COUNTY GOVERNMENT OF UASIN GISHU  
SKILLS DEVELOPMENT SUPPORT FUND

**Director Inga Biashara Fund**

COUNTY GOVERNMENT OF UASIN GISHU  
16 MAY 2022  
INGA BIASHARA FUND MANAGER  
P. O. Box 40-30100, ELDORET

**Director TVET Fund**

  
16 MAY 2022  
DIRECTOR  
COUNTY REVOLVING FUND  
P.O. Box 40-30100, ELDORET  
UASIN GISHU COUNTY

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**ANNEX 8 Contingent liabilities register**

No	Parties	Amount Be Paid (KSHS)
1	Eldoret Elc Petitoin No. 7 Of 2019 Sphree Club Ltd Vs County Govt Of Uasin Gishu & 2 Others.	1,360,000
2	Eldoret El& Petition No. 6 Of 2015 Signature Bar & Rest Vs County Govt Of Uasin Gishu & 2 Others	2,360,000
3	Eldoret Elc 457 Of 2013 County Government Vs Uasin Gishu Land Registrar & 3 Others.	22,837,500
4	Eldoret Hccc No. 3 Of 2016 Zedka Technical Services Vs County Government	4,160,000
5	Eldoret Elc No. 416 Of 2013 Ezekiel Wangu Masake Vs County Govt Of Uasin Gishu & Attorney General	2,783,000
6	Eldoret Elc No. 96 Of 2018 Robert Kamau Mirigi Vs Uasin Gishu County Govt	544,000
7	Eldoret E&L Petition No. 9 Of 2015 Eldoret Market Traders' Vs County Government	1,918,800
8	Eldoret Hc Jr No. 10 Of 2018 Republic Vs County Govt Of Uasin Gishu & Others & Exparte Jedrom Building & Civil Engineering	713,507
9	Eldoret Cmc Elc No. 114 Of 2020 Christine Mbogua Vs The County Govt Of Uasin Gishu & Others	1,120,120
10	Eldoret Hc Jr No. 172 Of 2019 Republic Vs The County Cooperative Commissioner Of Uasin Gishu County	435,400
11	Eldoret Cm Elc No. 50 Of 2020 Lazarus Chepyator & Others Vs County Govt Of Uasin Gishu & Others	363,200
12	Eldoret El Appeal No. E008 Of 2020 County Govt Of Uasin Gishu & 2 Others Vs Benard Gikundi	568,294
13	Eldoret Elc Jr No. 2 Of 2019 R Vs County Govt Of Uasin Gishu & And Others And Exparte Ruto	7,116,600
14	Eldoret Cm Elc No. 67 Of 2020 Bernard Gikundi Vs The Countygovt Of Uasin Gishu & 2 Others	363,200
15	Eldoret Hc Jr No. E002 Of 2021 Republic Vs County Govt Of Uasin Gishu & Jedrom & Civil Engineering	294,467
16	Request For Review Filed Against The County Government Of Uasin Gishu In The Public Public Procurement Administrative Review Board (Pparb) In The Application No. 25 Of 2021 By Biomed Healthcare Ltd	1,500,000
17	Nakuru Elrc No. 370 Of 2015 Kenya National Union Of Nurses Vs The County Government Of Uasin Gishu & 3 Others	1,299,200
18	Eldoret Elrc No. 21 Of 2020 Isaac Kimutai Chesire Vs The County Government Of Uasin Gishu	1,578,000

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19	Eldoret Jr No. 3 Of 2019 Kenya County Government Workers Union Vs County Government Of Uasin Gishu & 2 Others.	1,530,000
20	Eldoret Elrc No.142A Of 2020 Teddy Kangogo Vs County Public Service Board & Another	630,000
21	Eldoret Elrc No. 36 Of 2019 Grace Chepchirchir Vs County Government Of Uasin Gishu	630,000
22	Eldoret Elrc No. 37 Of 2020 Joseph Kipkemei Keronei Vs County Government Of Uasin Gishu	630,000
23	Eldoret Elrc Petition No. 3 Of 2017 Isaac Kiptalam & 26 Others Vs The County Government Of Uasin Gishu & 2 Others	5,564,133
24	Nakuru Elrc .470 Of 2014 County Government Of Uasin Gishu Vs Kenya National Union Of Nurses	1,919,300
25.	Nakuru Elrc No. 642 Of 2014 Kenya National Union Of Nurses Vs The Public Service Commission & 2 Others	1,450,000
26	Kericho Elrc No. 161 Of 2016 Joan Chepkoech Rotich Vs County Government Of Uasin Gishu	469,800
27.	Eldoret Elrc No. 306 Of 2017 Daniel Kenduiywo Vs The County Government Of Uasin Gishu	1,399,926
28	Eldoret Elrc No. 354 Of 2014 Allika Cleansing Systems Limited Vs The County Government Of Uasin Gishu	1,653,000
29	Kisumu Elrc Petition No 270 Of 2014 Kenya County Governmentworkers Union Vs The County Government Of Kisumu & 95 Others	7,337,000
30	Kisumu Elrc No. 297 Of 2018 Dr Nickson Shango Vs Uasin Gishu County Public Service Board	403,940
31.	Eldoret Cmcc No 388 Of 2016 Emmanuel Sitienei Vs The County Government Of Uasin Gishu & Another	783,000
32.	Eldoret Elrc No. 43 Of 2017 Dorcias Kiplagat Vs Uasin Gishu County & 3 Others	1,259,200
33	Nakuru Elrc No 384 Of 2015 Kenya National Union Of Nurses Vs The Chief Officer For Public Service Management , Uasin Gishu County & Others	1,299,200
34.	Nakuru Elrc No. 369 Of 2015 Kenya National Union Of Nurse Vs The County Government Of Uasin Gishu	1,299,200
35.	Kisumu Elrc No. 4 Of 2016 Dr. Eunice Jepkoech Siria Vs County Government Of Uasin Gishu	2,511,168
36.	Nakuru Elrc No. 11 Of 2016 Association Of Public Health Officers & 3 Others Vs County Government Of Uasin Gishu & 2 Others	7,221,000
37.	Eldoret Elrc No. 141 Of 2017 Evans Wafula Makhokha Vs Uasin Gishu County Public Service Board	1,113,600

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38.	Eldoret Caca 78 Of 2015 Siriba Ontita & 13 Others Vs County Government Of Uasin Gishu	2,940,919
39.	Republic Vs County Government Of Uasin Gishu,Exparte Siriba Ontita	2,940,919
40.	Eldoret Elrc No. 189 Of 2017 Kenya National Union Of Nurses Vs Uasin Gishu County Public Service Board	5,543,333
41.	Eldoret Hcc No. 13 Of 2015 Siriba Ontita &13 Other Vs County Government Of Uasin Gishu	4,814,000
42.	Kisumu Elrc 132 Of 2017 Stanislas Nyagaka Ondimu Vs County Government Of Uasin Gishu	1,103,933
	<b>TOTAL</b>	<b>103,210,832</b>

**UASIN GISHU COUNTY EXECUTIVE**

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**ANNEX9 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*

