

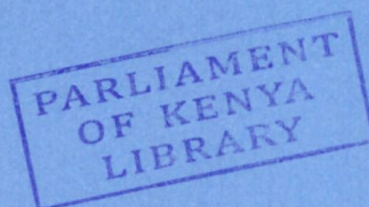
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
UASIN GISHU**

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep May Whir
COMMITTEE	
CLERK AT THE TABLE	Mgallm



COUNTY GOVERNMENT OF UASIN GISHU

COUNTY EXECUTIVE OF UASIN GISHU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

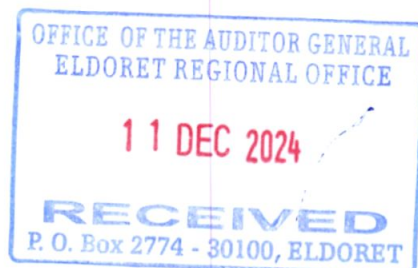


Table of Contents	Page
1. Acronyms and Glossary of Terms	iii
2. Key Entity Information And Management.....	iv
3. Governance Statement	viii
4. Foreword by the CECM Finance and Economic Planning	xiii
5. Statement of Performance against County Predetermined Objectives	xv
2.1 DEVOLUTION AND PUBLIC ADMINISTRATION.....	xv
2.2 FINANCE.....	xvi
2.3 PUBLIC SERVICE MANAGEMENT	xx
2.4 ECONOMIC PLANNING.....	xxv
2.5 PARTNESHIPS, LIASONS AND LINKAGES	xxvii
2.6 ROADS, TRANSPORT & PUBLIC WORKS	xxix
2.7 OFFICE OF THE COUNTY ATTORNEY	xxxi
2.8 WATER, IRRIGATION AND SANITATION.....	xxxii
2.9 ENERGY, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES.....	xxxiv
2.10 ICT, E-GOVERNMENT AND INNOVATION	xxxvii
2.11 AGRICULTURE AND AGRI-BUSINESS	xxxix
2.12 LIVESTOCK DEVELOPMENT AND FISHERIES	xl
2.13 CO-OPERATIVES & ENTERPRISE DEVELOPMENT.....	xlvi
2.14 TRADE, INDUSTRY, INVESTMENT AND TOURISM.....	xlix
2.15 LANDS AND PHYSICAL PLANNING	liv
2.16 HOUSING & URBAN DEVELOPMENT	lvii
2.17 MUNICIPALITY OF ELDORET	lix
2.18 HEALTH SERVICES.....	lx
2.19 EDUCATION AND VOCATIONAL TRAINING	lxxi
2.20 GENDER, SOCIAL PROTECTION AND CULTURE.....	lxxiii
2.21 YOUTH AFFAIRS AND SPORTS.....	lxxvi
6. Environmental and Sustainability Reporting	lxxx
7. Statement of Management Responsibilities.....	lxxxi
8. Report of the Independent Auditor of the Financial Statements for the County Executive of Uasin Gishu County for the year ended 30 th June 2024	lxxxiii
9. Statement of Receipts and Payments for the year ended 30th June 2024.....	1
10. Statement of Assets and Liabilities as at 30th June 2024	2

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

11.	Statement of Cash Flows for the period ended 30 th June 2024.....	3
12.	Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30 th June 2024	4
13.	Significant Accounting Policies	24
14.	Notes to the Financial Statements.....	30
15.	Annexes.....	49

1. Acronyms and Glossary of Terms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CBROP	County Budget Review Outlook Paper
CDMSP	County Debt Management Strategy Paper
CCTV	Closed Circuit Television
CECM	County Executive Committee Member
CE	County Executive
CFSP	County Fiscal Strategy Paper
CG	County Government
CIDP	County Integrated Development Plan
CIG	Common Interest Group
CPSB	County Public Service Board
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
ECDE	Early Childhood Development Education
EPI	Expanded Programme Immunization
GHRIS	Government Human Resource Information Systems,
GIS	Geographic Information Systems
HR	Human Resource
ICT	Information Communication Technology
IPPD	Integrated Personnel and Payroll Database
IPSAS	International Public Sector Accounting Standards
KCSAP	Kenya Climate Smart Agriculture Program
KISIP	Kenya Informal Settlement Improvement Project
KPI	Key Performance Indicators
Kshs	Shillings
LED	Light Emitting Diode
M&E	Monitoring and Evaluation
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
WB	World Bank
WIBA	Work Injury Benefits Act
WRA	Women of Reproductive Age

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

2. 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. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Trade Industrialization, Cooperative and Enterprises	Spearheading Trade Development, Investment opportunities, Tourism, Cooperatives and Enterprise development in the County and the region
4.	Lands, Physical Planning, Housing and Urban Development	Management of land resource spatial planning, provision of housing and well-planned environment
5.	Education, Technical Training, Gender, Social Protection and Culture	Provision of ECDE, Vocational Training and Socio-Economic Development
6.	Roads, Transport and Public Works	Management of roads Infrastructure
7.	Water, Irrigation, Sanitation, Energy, Environment, Natural resource and Climate change	Ensure affordable water, sanitation services and healthy environment
8.	Youth Affairs Sports, ICT and Innovation	Youth Empowerment and Sports Development
9.	Health Services	Provision of Healthcare services
10.	Public Service Management, Administration and Devolved Units	Public Policy formulation implementations, Coordination and Resource Management

b) Key Management team

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

NO	Department
1.	Office of the Governor
2.	Finance and Economic Planning
3.	Agriculture and Livestock and Fisheries
4.	Trade Industrialisation, Tourism, Cooperative and Enterprises
5.	Lands, Physical Planning, Housing and Urban Development
6.	Education, Technical Training, Gender, Social Protection and Culture
7.	Roads, Transport and Public Works
8.	Water, Irrigation, Sanitation ,Energy, Environment, Natural resource and Climate Change
9.	Youth Affairs, Sports, ICT and Innovation
10.	Health Services
11.	Public Service Management, Administration and Devolved Units

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	- Mr.Micah Kipkosgei Rogony
2.	Accounting Officer-Finance	-Eliud Chemaget
3.	Accounting Officer-Economic Planning	-Cpa Victorine Kapkiai
4.	Accounting Officer-Trade, Industrialisation, Tourism	-Geofrey Tanui
5.	Accounting Officer-Cooperatives and Enterprise development	-Ruth Samoei
6.	Accounting Officer-Agriculture and Agribusiness	-Elphas Kesio
7.	Accounting Officer-Livestock and Fisheries	-Elphas Kesio
8.	Accounting Officer-Lands	-Cpa Nathan Korir
9.	Accounting Officer-Housing and Urban	-Julius Koech
10.	Accounting Officer-Gender, Social Protection and Culture	-Eunice Suter
11.	Accounting Officer-Education, Technical Training	-Marion Birgen
12.	Accounting Officer-Roads	-Eng. Abraham Kiptalam
13.	Accounting Officer-Water, Irrigation and Sanitation	-Elijah Koech
14.	Accounting Officer-Energy, Environment, natural resources and Climate Change	-Mary Kerich
15.	Accounting Officer-Youth Affairs and Sports	-Nahum Jelagat Tirop
16.	Accounting Officer-Ict and Innovation	-Felix Kimaru
17.	Accounting Officer-Preventive and Promotive	-Joyce Sang
18.	Accounting Officer-Clinical Services	-Dr .Paul Wangwe
19.	Accounting Officer-Public Service Management	-Ambrose Tarus
20.	Accounting Officer-Devolution	-Mark Soome
21.	Accounting Officer-Partners, Liason and Linkages	-Abdirahaman Mohammed Sankor

d) Fiduciary Oversight Arrangements

a. Economic Planning Committee of the County Assembly

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

b. Budget and Appropriation Committee

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

c. Public Accounts and Investment Committee

- i. Increase public confidence in the credibility of the government institution through providing over sight role on financial performance
To examine reports and accounts on the public investment

h) Independent Auditor

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

i) Principal Legal Adviser

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

j) County Attorney

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

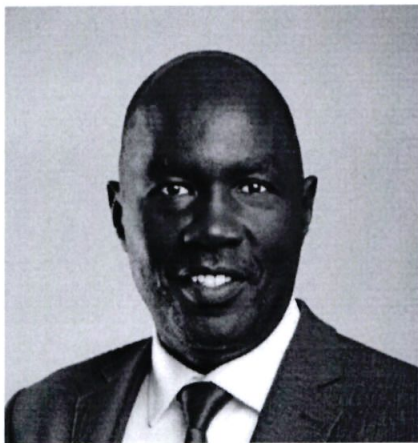
County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

3. Governance Statement

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

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

The County Executive

H.E Governor; Jonathan Chelilim Bii. 	Currently the Governor of Uasin Gishu County Government
His Excellency Hon.Eng John Kibet Barorot,EBS 	Currently the deputy governor of Uasin Gishu county

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Mr.Edwin Bett 	County Secretary Uasin Gishu County
Mr. Elijah Kosgei 	Currently the County Executive Committee Member for Public Service Management Administration and Devolved Units
Mr.Micah Kipkosgei Rogony 	Currently the County Executive Committee Member for Finance and Economic Planning.
Eng. Martha Cheruto 	Currently the County Executive Committee Member, Trade, Industrialization Tourism, Cooperatives &Enterprise Development

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Dr.Janeth Chemeli Kosgei 	Currently the County Executive Committee Member for Education, Technical Training, Gender, Social Protection and Culture.
Dr.Kotut Sam Kipkemboi Kogo 	Currently the County Executive Committee Member for Water, Sanitation, Energy, Environment, Natural Resources and Climate Change Uasin Gishu Government.
Dr.Abraham Kipkemboi Serem 	Currently the County Executive Committee Member for Health Services.
Eng.Joseph Kiplagat Lagat 	Currently The County Executive Committee Member for Roads, Transport & Public Works.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Mr.Edward Sawe 	Currently The County Executive Committee Member for Agriculture, Livestock Development and Fisheries.
Mr.Anthony Cheruiyot Sitienei 	Currently the County Executive Committee Member Lands, Housing, Physical Planning and Urban Development.
Eng.Lucy Ng'endo Njoroge 	Currently the County Executive Committee Member for Education Culture Social Services Sports and Youth Affairs, Sports, Ict and Innovation.

The Constitution of Kenya promulgated in 2010 restructured and transformed the state society relations in several positive ways. It states that the country's governance is based on social contract, an arrangement in which the citizens only delegate their power to the government but retain the sovereign power. The Constitution places the citizens at the centre of development and related governance processes; it provides for public participation as one of the principles and values of governance. The County Government of Uasin Gishu recognises that public participation strengthens and legitimises state decisions, actions and development interventions, and that it is an important element of good governance and the foundation for a true democracy. The County Governments' commitment to public participation has been demonstrated through several efforts, albeit with some deficits. Both levels of government have put in place some policies and laws required to effect public participation. These include Participation Guidelines by the State Department for Public Service Commission and County Public Participation Guidelines by the Ministry of Devolution in conjunction with the council of governors

The treasury Gazette Notice dated 15/04/2016 No.2690 outlines the on the appointment of Audit Committees. Treasury Cabinet Secretary circular No. NT/IAG/GEN/055/(164) requires that all Counties to establish an Audit Committee by 01/07/2016.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

In accordance with Public Financial Management Act (2012) Regulations [Section 165], the main purpose of the Audit Committee of the County Government of Uasin Gishu shall be to provide oversight over the issues of risk management, system of internal control and governance and associated assurance. The responsibility over the management of risk, control and governance processes remains with the management of the County Government of Uasin Gishu.

The Audit Committee shall also oversee the process of follow up on the implementation of the recommendations proposed by the internal and external auditors respectively.

The County Government recognizes that commitment to risk management contributes to the creation of sustainable value and increases the quality of service delivery to the County residents. County Government's Employees, Stakeholders, Assets, Obligations and ability to deliver its mandate are constantly affected by risks. However, the County Government recognizes that risk can be both positive and negative.

The County Government accepts its legal, moral and fiduciary duties in making informed decisions about how best to control and minimize the downside of risk, whilst still maximizing opportunity and benefiting from positive risks. The County Government will ensure that Officers, Management and Staff understand their responsibilities to identify and manage risks.

The Governor has committed the County Government to a process of risk management that is aligned to the principles of good corporate governance as supported by Chapter Six of the Kenyan Constitution.

The County Government recognizes that risk management is an integral part of responsible management and therefore adopts a comprehensive approach to the management of risk. The features of this approach are outlined in the County Government's risk management policy. All departments, units, operations and processes will be subject to the risk management strategy.

All departments will integrate risk management into their operations, decision-making processes, programs, practices, operations planning and performance reporting activities and will establish a safe working environment for their staff. All departments, units, operations and processes will work together in a consistent and integrated manner, with the overall objective of reducing risk as far as reasonably practicable.

4. Foreword 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 licenses (excluding regulation of professions), fair trading practices, local tourism, and cooperative societies.

County planning and development, including – statistics, land survey and mapping, boundaries and fencing, housing, and electricity and gas reticulation and energy regulation. Education – only pre-primary education (ECD), village polytechnics, home craft centres and childcare facilities. Implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, and forestry. County public works and services, including – storm water management systems in built-up areas, and water and sanitation services. Fire fighting 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 2024. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Article 183 provides for the functions of the county executive committee in Kenya being, implementation of county legislation, and implementation of national legislation within the county if the legislation so requires, management and coordination of the functions of the county administration and its departments and performance of any other functions conferred on it by the Constitution or national legislation. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution. The financial reports are utilized in informing policy decisions regarding operations, management and service delivery and also ensure the most effective and efficient use of resources. It further reviews the performance of county departments and agencies in regard to budget allocations and execution as outlined in their annual work plans. This consolidated report presents only key achievements in the period under review; the County also finances its operations through own generated revenues. The key local revenue sources for County Government of Uasin Gishu includes business permits, land rates, business plan approval, advertising fees, cesses and

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

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 2022-2027 (CIDP), thus improve living standards of the residents upon completion.

This report will assist the county leadership track implementation progress of the CIDP 2022-2027 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.

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.

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


MR MICAH K ROGONY
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING

5. Statement of Performance against County Predetermined Objectives

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023

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

2.1 DEVOLUTION AND PUBLIC ADMINISTRATION

The overall mandate of the Department of Devolution & Public Administration is Coordination, management and supervision of general administration functions in the County. Specifically, the Department is to provide an enabling environment through administration and coordination of government functions for effective and efficient service delivery

Achievements

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

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

Output/Outcome	Key Performance Indicators (KPI)	Baseline (2022/23 FY)	Target at end of the CIDP (2023-2027)	Targets in the review period (FY 2023/24)	Achievement for the review period (FY 2023/24)	Remarks
Government buildings constructed at sub-counties	Functional Turbo Sub County Offices	1	1	1	1	Handed over to the Department for use
Government buildings constructed at sub-counties	Functional ward offices (cluster 3) Kapkures, Kipsomba, Tapsagoi, Huruma and Moisbridge	0	5	5	0	Project is at 35% complete
Government buildings constructed at sub-counties	Functional ward offices (cluster 4) Langas, Kipkenyo, Megun, Ngeria, Kapsoya and Cheptiret/Kipchamo	0	6	6	0	Contractor at site Project is at 85% complete

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Challenges

- Contractors fail to honor the Contract agreement especially on project time frame which results in the slow progress of construction due to raised payment certificates; and
- Kenya Power and Lighting Company power connections to Ward Offices went too high than the budget cost. Besides, the power connection by KPLC has been very slow.

Way forward

- Contractors fail to honor the Contract agreement especially on project time frame which results in the slow progress of construction due to raised payment certificates; and
- Kenya Power and Lighting Company power connections to Ward Offices went too high than the budget cost. Besides, the power connection by KPLC has been very slow.

2.2 FINANCE

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

Achievements:

Revenue Performance

During the period under review, the department collected a total of KSh 1,404,777,904 against a targeted amount of KSh1, 578,147,614 which translates to an achievement of 89 percent. Table x shows revenue performance by stream.

Table 2: Revenue Performance by Stream for FY 2023/24

REVENUE STREAMS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Agriculture AMS	269,857	505,800	967,005	345,348	2,088,010
Agriculture Veterinary	63,530	1,590,896	377,500	-	2,031,926
Application Fee	187,100	47,600	2,119,400	2,235,700	4,589,800
Audit and Supervision Fees	795,050	475,600	908,250	1,135,300	3,314,200
Betting Control	737,520	178,300	233,000	386,500	1,535,320
Buildings Plan Approval Fee /scrutiny	3,077,860	1,411,758	4,727,134	5,712,105	14,928,857
Burial Fees	81,280	102,350	90,400	110,700	384,730
Business Permits Current Year	7,706,810	1,444,846	108,679,336	80,906,089	198,737,081
Clamping Fee	441,748	203,102	212,111	783,000	1,639,961
Council Premises Occasional Hire (Offices, etc.)	68,000	38,150	37,051	39,000	182,201

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Court Fines	1,598,602	100	448,150	3,000	2,049,852
Enclosed Bus Park Fee	27,672,854	28,301,804	29,216,350	29,010,750	114,201,758
Fire-Fighting Services	331,130	109,550	7,009,500	4,098,500	11,548,680
Fisheries	13,750	55,950	43,900	22,500	136,100
Food Quality Inspection Fee	804,508	162,020	198,130	-	1,164,658
Health Centers & Dispensaries Fees	10,854,838	11,985,077	13,475,766	6,546,319	42,862,000
Housing Estates Monthly Rent	5,888,682	5,788,802	2,688,335	3,357,418	17,723,237
Ict & E-government Led Screen	115,000	172,001	874,500	7,501	1,169,002
Impounding Charges	1,004,267	1,283,626	1,585,420	934,050	4,807,363
Innoculation Fee	593,594	455,292	289,610	135,700	1,474,196
Land Rates Current Year	12,300,115	7,997,533	47,479,612	36,937,573	104,714,832
Liquor Fee/Bar Inspection fee	25,635	9,670	158,790	-	194,095
Livestock Auction/Sales Fees	67,620	31,780	375,590	413,840	888,830
Log Cess/ Bark cess/Hide/skins	239,600	163,920	319,380	427,750	1,150,650
Library Fee	88,137	120,319	100,187	87,381	396,024
Motor Bikes	5,560,718	5,972,359	5,986,332	5,448,600	22,968,009
Market Fees	5,628,274	5,700,353	6,795,012	6,113,490	24,237,129
Public Health	867,355	520,255	6,830,590	5,473,449	13,691,649
Public Toilet	-	-	13,000	42,000	55,000
Refuse Collection Fee/Nema	1,076,600	246,790	13,940,240	12,514,140	27,777,770
Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)	251,721	793,784	16,515	1,013,899	2,075,919
Sand, Gravel, and Ballast Extraction Fees	10,068,978	10,334,012	11,662,134	12,210,549	44,275,673
Sign Boards & Advertisement Fee	5,334,618	5,653,398	59,652,880	45,831,964	116,472,860

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Slaughtering Fee	5,667,725	5,751,178	6,229,194	5,260,810	22,908,907
Staff Loan commision	581,297	1,084,961	165,736	3,500,150	5,332,144
Street Parking Fee	26,871,380	24,879,823	50,889,859	27,182,560	129,823,622
Sugarcane Cess	111,532	44,216	702,801	908,433	1,766,982
Water Kiosks Sale/Supply	-	46,400	-	-	46,400
Weight and Measures	350,950	318,400	95,600	555,150	1,320,100
Wheat & Maize Cess	1,780,150	14,426,492	27,361,222	14,116,326	57,684,190
Staff Surcharge	-	-	864,703	149,425	1,014,128
Proceeds from sale of assets	-	399,104,244	-	-	399,104,244
Disability insurance claim	-	249,815	-	-	249,815
Salary Refund	-	60,000	-	-	60,000
TOTAL REVENUE	139,178,385	537,822,325	413,820,225	313,956,969	1,404,777,904

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

EXPENDITURE ANALYSIS

Analysis of Recurrent Expenditure

The total recurrent county executive budget of KShs. 7, 327,990,862 with an accumulative overall expenditure for the year of KSh. 6,937,229,469 which represents an overall absorption of 95% in comparison to the total budget for the year. This in comparison to financial year 2022/2023 with a budget of KSh. 6,405,922,552 with an expenditure of KSh. 6,258,651,971 representing 99% absorption.

Table 3: Recurrent expenditure per department for the period from July 2023 To June 2024

Vote	Title and Details	Approved Estimate	Cumulative Expenditure	Absorption %
4311	Governor's Office	123,334,200	116,985,604	95%
4312	Finance	813,324,175	781,446,328	96%
4313	Public Service Management	1,071,203,426	1,058,185,327	99%
4314	ICT and E-Government	71,724,500	46,845,647	65%
4315	Roads, Transport and Infrastructure	656,087,439	575,883,193	88%
4318	Health Services	2,175,291,089	2,063,256,655	95%
4319	Agriculture, Livestock and Fisheries	330,364,945	314,044,240	95%
4320	Trade, Cooperatives, Tourism, Wildlife	68,137,410	67,420,152	99%
4321	Education, Social, Cultural, Youths and Sports	705,830,581	701,742,656	99%
4322	County Public Service Board	73,789,376	70,787,671	96%
4324	Uasin Gishu -Economic Planning	157,416,517	147,345,068	94%
4325	Administration and Devolution	147,602,734	140,652,334	95%
4326	Youth and Sports Development	126,325,828	123,933,127	98%
4327	Co-Operatives and Enterprise Development	61,062,147	43,881,721	72%
4329	Livestock Development and Fisheries	55,030,313	47,541,604	86%
4331	Eldoret Municipality	117,261,567	98,855,539	84%
4332	Promotive and Preventive Health	58,570,000	53,512,345	91%
4333	Energy Environment Climate Change and Natural Resources	30,180,000	24,514,611	81%
4334	Partnership Liaison and Linkages	68,550,000	64,857,192	95%
4335	Gender Social Protection and Culture	81,377,200	78,594,110	97%
4336	Housing and Urban Development	55,250,057	49,512,638	90%
4337	Lands and Physical Planning	74,473,755	71,191,939	96%
4338	Water, Irrigation and Sanitation	174,077,746	166,794,031	96%
4339	County Attorney	31,725,857	29,445,737	93%
	TOTALS	7,327,990,862	6,937,229,469	95%

Development Expenditure

The total Development county executive budget of kshs. 4, 882,726,559 with an accumulative overall expenditure for the year of KSh. 2,362,536,274 which represents an overall absorption of 48 percent in comparison to the total budget for the year. This in comparison to financial year 2022/2023 with a budget of KSh. 4,203,199,443 with an expenditure of KSh. 3,179,789,462 representing 76 percent absorption. This means that development absorption this year came down by 28 percent.

Table 4: Development expenditure per department for the period from Jul-23 To Jun -24

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Title and Details		Approved Estimate	Cumulative Expenditure	Absorption %
R4314	ICT and E-Government	54,669,444	49,062,912	90%
R4315	Roads, Transport and Infrastructure	810,767,203	434,504,842	54%
R4318	Health Services	532,322,065	323,179,592	61%
R4319	Agriculture, Livestock and Fisheries	189,788,763	71,822,084	38%
R4320	Trade, Cooperatives, Tourism, Wildlife	608,178,285	331,231,294	54%
R4321	Education, Social, Cultural, Youths and Sports	122,594,647	48,906,291	40%
R4325	Administration and Devolution	267,189,984	70,036,765	26%
R4326	Youth and sports development	120,477,339	70,181,799	58%
R4327	Co-Operatives and Enterprise Development	44,479,440	44,479,440	100%
R4329	Livestock Development and Fisheries	100,296,425	33,455,693	33%
R4331	Eldoret Municipality	113,508,987	73,835,327	65%
R4332	Promotive and Preventive Health	40,592,204	0	0%
R4333	Energy Environment Climate Change and Natural Resources	337,804,700	102,991,958	30%
R4335	Gender Social Protection and Culture	51,310,252	38,569,401	75%
R4336	Housing and Urban Development	667,045,624	332,435,317	50%
R4337	Lands and Physical Planning	321,207,680	137,681,419	43%
R4338	Water, Irrigation and Sanitation	500,493,517	200,162,140	40%
TOTALS		4,882,726,559	2,362,536,274	48%

Challenges

- Inadequate office space.
- Inadequate operational tools and equipment
- Delays in Exchequer releases affect programmes implementation.
- Departmental delays in programmes implementation

2.3 PUBLIC SERVICE MANAGEMENT

The department is mandated to identify reform opportunities for the County human resource; lead the strategic development and management of the human resource in conjunction with the County Public Service Board; advise the County government on appropriate strategies, policies, and practices for leadership structures in the departments; develop and advise the County government on service

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

delivery strategies and models for the department; co-ordinate communication at the county; co-ordinate planning of County events and ensure proper record management by the registry

Achievements:

During the period under review, the department implemented programmes and projects as indicated in table 5

Table 5: Summary of Outcomes/Outputs Indicators – Public Service Management

Output/Outcome	Key Performance Indicator	Baseline (2020/21FY)	Target at end of the CIDP (2023-2027)	Target in review period (2023/24FY)	Achievement for 2023/24FY	Remarks
Increased effectiveness and efficiency in service delivery	% HR Digitized Services	60	40	10	10	Target Achieved
	% Completion of Performance Contracting	100	100	100	100	Performance Contracts developed
	No. of HR Policies and Guidelines Reviewed	2	3	1	1	Target Achieved (County Disciplinary Manual)
	% Harmonization of Schemes of Service	-	-	20	-	Harmonization process deferred due to budgetary constraints
	No. of Service Delivery Centres Operationalized	3	3	1	1	Target Achieved
	Risk Assessment and Management Plan Developed	-	-	-	1	Target Achieved
	No. of Monitoring and Evaluation Reports	12	12	3	3	Target Achieved
	No. of files opened for new staff	1352	1190	1190	227	Recruitment target not achieved due to

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

						financial constraints.
No. of files closed for staff who exited service	112	64	64	184		Target surpassed due to increased number of retirements, resignations and deceased cases.
No. of disciplinary cases dispensed	11	-	-	28		28 disciplinary cases were dispensed during the year
No. of promotions implemented	585	1993	1993	116		Target was not achieved due to financial constraints
No. of Leave application forms processed	2264	4988	4988	2298		Target not achieved due to exigency of work
Personal Emoluments Paid in KSh.	3,639,838,248.42	4,304,257,742	4,304,257,742	4,062,764,863.84		Target achieved with KSh.241,492,878.16 saved due to increased exits
Number of employees trained	281	724	724	331		Target not achieved due to financial constraints
Number of students attached	3379	3600	3600	3979		Target surpassed due to increased applications and availability of space
In-coming mails and correspondences	5100	5500	5500	6020		Target surpassed
Out-going mails and Correspondences	4050	4500	4500	4890		Target surpassed.
Lands rates registrations	10970	12000	12000	6300		Target not achieved due to delay in rolling out of the payment system in the first two quarters.
No. of Staff Medically Covered	2450	2904	2904	3029		Target surpassed due to appointment of new employees
WIBA	5180	5280	5280	4884		Target Achieved
Group Life	650	4091	4091	3841		Target Achieved

Increased effectiveness and efficiency in service delivery	No. of informative and educative videos	15	20	20	70	Target surpassed due to increased activities in the Governor's Office.
	No. of Updated County social media platforms	5	6	5	5	Target achieved
	No. of documentaries recorded	-	4	10	2	Target not achieved due to budgetary constraints.
	% Live coverage of County development projects and events	100%	100%	100%	100%	Target achieved
	% Regular Updated Infomercials via County LED Screen	100%	100%	100%	100%	Target achieved
	No. of clients served	25,000	30,000	30,000	27,932	Target not achieved due to relocation of Revenue Offices
	No of complaints received and addressed	-	-	-	81	Complains successfully resolved
	Number of incoming calls received and answered	1200	-	-	1,020	calls well received, recorded and acted upon
	No. of outgoing calls made	350	-	-	387	calls well recorded and made when need arise
	Number of inquiries	1000	-	-	542	All inquiries successfully addressed

Challenges

- Long overdue training for Communication Officers on emerging trends and developments in the media world;
- Short notices on departmental events and activities which lead to unnecessary work pressure and inefficient coverage;
- Inadequate equipment and gadgets for videographers e.g. video camera, boom microphones, tripod stands among others;

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

- Insufficient knowledge and promotion of Governor' s Manifesto Nguzo Kumi by some County departments;
- Inadequate staff at Communication Section due to exits;
- Delay and lack of disbursement of airtime funds in some cases affected day to day discharge of duties;
- Abnormal reporting timelines occasioned unnecessary work pressure;
- Non-completion of Performance Management System process affected performance;
- Delay in making payment of Telkom bills which leads to communication inconveniences due to disconnections in some cases;
- Dealing with uncooperative clients in some cases which consumes a lot of time therefore long queues;
- Difficulties for Persons Living With Disability to access offices located upper stairs at the County Headquarters;
- Inadequate security personnel to assist in Crowd management at the Customer Care Section;
- Limited budget for Retirees & Staff End Year Party and the Employee's Wellness Week.

Way Forward

- Allocation of adequate funds for staff training and development;
- An updated calendar of events and activities should be availed in each quarter by various county departments so as to plan effectively on departmental coverage;
- Purchase of specialized communication equipment e.g. video camera, boom microphones, tripod stands among others;
- Enhanced sensitization of Governor' s Manifesto Nguzo Kumi to departments;
- There is need to replace the five (5) employees who exited service from the Communication Section;
- There is need to timely avail airtime to respective staff to ensure smooth work flow and cushion them from incurring extra costs;
- A request should be communicated to departments working closely with PSM to issue realistic report timelines so as to avoid work pressure;
- A well-structured Performance Management System process in line with County Performance Contracting Guidelines should be put in place to ensure effective and efficient service delivery to County residents;
- There is need for timely processing and payment of Telkom bills;
- There is need to capacity build customer care staff in order to improve their public relations skills;
- There is need to consider installing lifts or build ramps to enable People Living With Disability to access offices located upstairs at the County Headquarters;

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

- There is need to increase the number of security personnel at the Customer Care Section to assist in Crowd management;
- There is need to create an independent vote to fund Employees' Wellness Week and Retirees & Staff End Year Party.

2.4 ECONOMIC PLANNING

The department coordinates county planning, statistics, budgeting, and monitoring and evaluation.

The Public Finance Management (PFM) Act 2012 lays the basis for the majority of the department's responsibilities.

Achievements

During the review period, the department carried out the activities and projects shown in Table 6.

Achievements.

Table 6: Summary of Outcomes/Outputs Indicators - Economic Planning

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2022 /23)	Target at the end of CIDP (2023- 2027)	Target in the review period (FY 2023/24)	Achievement for the FY2023/24	Remarks
Improved evidence-based planning and budgeting	No of annual Budgets prepared/ revised	1	5	1	1	Supplementary Budgets (1 st & 2 nd), Annual Budget approved by County Assembly
	No of CFSPs prepared	1	1	1	1	2024 CFSP was prepared and approved
	No of CDMSP prepared	1	1	1	1	2024 CDMSP was prepared and submitted to Approved
	No. of ADPs prepared	1	1	1	1	ADP FY 2024/2025 prepared and approved
	No. of CBROP prepared	1	1	1	1	2024 CBROP prepared and approved
	No. of County Statistical Abstracts (CSAs)	0	5	1	0	Ongoing. Data collection tools developed and data collection done.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2022 /23)	Target at the end of CIDP (2023- 2027)	Target in the review period (FY 2023/24)	Achievement for the FY2023/24	Remarks
	No. of rounds of public participation conducted for budget process	3	15	3	2	Round 1 – validation of 2024 CFSP Round 2 – validation of budget estimates for FY 2024/25 and prioritization of ward projects conducted in all wards
	No. of APRs prepared	1	1	1	1	APR FY 2021/2022 prepared and approved
	No. of M&E exercises conducted	3	20	4	3	Annual (1), Quarterly (2) M&E exercises conducted in the month of Dec 2023 & May, 2024
	No. of progress report prepared	4	20	4	4	Compiled for periods ending 30 th Sept 2023, 31 st Dec 2023, 31 st March, 2024 & 30 th June 2024
	No. of projects Implementation Status Reports	4	20	4	4	Compiled for periods ending 30 th Sept 2023, 31 st Dec 2023, 31 st March, 2024 & 30 th June 2024
	Operational M&E System	1	1	1	1	System deployed. Training on

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2022 /23)	Target at the end of CIDP (2023- 2027)	Target in the review period (FY 2023/24)	Achievement for the FY2023/24	Remarks
						system usage was done April, 2024

Challenges

- Inadequate office space;
- Delays in submission of reports by departments; and
- 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; and
- Ensure strict adherence to PFM timelines.

2.5 PARTNESHIPS, LIASONS AND LINKAGES

The Department of Partnership, Liaison, and Linkages is mandated to bring together all relevant sectors that can improve a given situation on an equal basis thus strengthening collaborations with development partners.

Achievements:

During the period under review, the department had the programs as indicated in Table 7

Table 7: Summary of Outcomes/Outputs Indicators - Partnership, Liaison and Linkages

Output/Outcome	Key Performance Indicator	Baseline (2022/23 FY)	Target at end of the CIDP period (2023)	Target in review period (2023/24FY)	Achievement for 2023/24 FY	Remarks
Partnership, liaisons and linkages	No. of inter-governmental consultative forums operationalized	0	1	1	0	The department has made plans to operationalize inter-governmental consultative

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key Performance Indicator	Baseline (2022/23 FY)	Target at end of the CIDP period (2023)	Target in review period (2023/24FY)	Achievement for 2023/24 FY	Remarks
						forums in the FY 2024/25
	No. of Inter-governmental sector working groups established	0	6	6	0	The department has arranged to undertake this in the financial year 2024/25. Sector Working Groups, Security briefings and Meetings with National Officials at the county Level, Synergize the complementarity between the administration of both Government levels
	No. of frameworks and policies developed	0	1	1	80%	The draft departmental strategic plan has been finalized and is currently awaiting approval.
	No. of collaborations, networks and linkages	0	20	20	0	Organizations working together have more influence and impact

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key Performance Indicator	Baseline (2022/23 FY)	Target at end of the CIDP period (2023)	Target in review period (2023/24FY)	Achievement for 2023/24 FY	Remarks
	executed					than those operating alone and the department has made an initiative to achieve this in FY 2024/25

Challenges

- Inadequate resources. Inadequate funding for the Departmental prioritized programs cripples the ability of the department to perform the intended functions.
- Lack of an effective workforce. With a workforce with a skill set suited for resource mobilization, departmental goals will be achieved.
- Under protocol section there is a challenge in having a seamless flow of work due to unavailability of space for reception and holding of guests.

Way Forward

- Capacity building on our role to other departments is crucial including formulation of policies, information supply systems, and network building within and outside the county.

2.6 ROADS, TRANSPORT & PUBLIC WORKS

The Roads, Transport and Public Works Department is vested with the responsibility of providing a holistic and integrated transport system within the county as well as operating and maintaining an efficient, safe and cost-effective transport system.

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

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (2022/23)	Target at the end of CIDP	Target in review period (2023-2024)	Achievements for 2023/24 FY	Remarks
Roads Graded	No. of Km Graded	5709.12	1800	1200	1039.85	Contracted grading & gravelling + drainage programs are still ongoing. Increase in working machinery assisted in meeting targets
Roads Graveled	No. of Km Graveled	1294.66	650	200	236.2	
Roads Opened	No. of Km of roads opened by dozing	370.95	0	50	63.5	Achievement due to revival of heavy machinery
Culverts Installed	Length of culverts Installed	11,364.95	1500	900 M	964.3	Culvert installation is still ongoing. 138No of culverts installed
Bridges/ box culverts construct ed	No. of Km Bridges/box culverts constructed	618	5	15	8	Remaining 11 are awarded/ ongoing construction
Survey of roads	No. of Km roads demarcated	188.6	0	90	62	Funded. Survey works and beaconing done on most of the dozed/graded roads.
Road Maintenance	No. of Km of roads Maintained	1928.92	500	125	236.2	All graveled roads and spot patching
Boda Boda shades construct ed	No of Boda Boda Shades constructed	154	0	33	13	20No ongoing
New Fire stations construct ed and equipped	No. of fire stations constructed and equipped	5	0	0	0	No funding
Maintenance of Governments Building s	No of Government Buildings Maintained and	461	120	30	1	Renovations are ongoing

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (2022/23)	Target at the end of CIDP	Target in review period (2023-2024)	Achievements for 2023/24 FY	Remarks
	Rehabilitated					

Challenges

- Inadequate or congestion and unsustainable infrastructure in Eldoret CBD and peri-urban areas;
- Heavy rains from September to December delayed rollout of projects;
- High fuel prices reduced the fuel capacity procured, hence less kilometers of roads graded/graveled or opened;
- Inadequate vehicles for supervision hampers project deliver and quality assurance;
- Longer period experienced during preparation of 1st supplementary budget delayed rollout of all projects.

Way Forward

- The department in collaboration with development partners and other stakeholders are explore ways of utilizing the available resources to attain maximum benefits;
- The department to continue maintaining multiple fuel suppliers for smooth operations;
- The department has developed an accelerated program for grading and gravelling through hire of additional equipment so as to supplement county equipment;
- The department to deploy more supervision vehicles to enhance supervision; and
- The suppliers should be paid promptly to ensure timely supply of fuel and spare parts

2.7 OFFICE OF THE COUNTY ATTORNEY

The mandate of the Office of the County Attorney includes: advising county departments and agencies on legislative legal matters; negotiating, drafting, vetting and interpreting documents and agreements on behalf of the county government; and litigation.

Achievements:

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

Table 9: Summary of Outcomes/Outputs Indicators – Office of County Attorney

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/2023	Target s at the end of the CIDP	Targets in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
----------------	---	-------------------------	--	---	--	---------

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

			(2023-2027)			
Legal Services	Legal aid and awareness forums conducted	-	5	5	5	Targets achieved
	Inter-agency collaboration forums conducted	-	10	10	10	Targets achieved
	Statutes reviewed	-	10	10	10	Targets achieved

Challenges

- Lack of resources to properly run the office such as furniture, electronics and other office goods which are not captured in our vote.
- Poor communication with departments in terms of issuing of proper instructions on time.
- Budgetary constraints.
- Limited office space

Way Forward

- Allocation of resources to enable the department meet its obligations.
- Improved inter – departmental relations to enable proper communication.
- Increase on budgetary allocations to ensure we have resources for specific items

2.8 WATER, IRRIGATION AND SANITATION

The Department of Water, Sanitation and Irrigation is charged with implementation of policies, programs and projects with a view to increasing access to potable water; water for irrigation and improved sanitation systems.

Achievements

During the 2023/24 financial year, the department implemented programmes and projects as indicated in table 10.

Table 10: Summary of Outcome/Output Indicators - Water, Sanitation and Irrigation

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY 2022/23	Target at the end of the CIDP (2023-2027)	Target for the FY 2023/2024	Achievement for the FY 2023/2024	Remarks
Rural water and sanitation company established	Operational Rural Water and Sanitation Company	0	2	1	1	The process of registration was completed with an interim board established
Water supplies operated, maintained and rehabilitated	No. of water supplies operated, maintained and rehabilitated	6	6	6	6	Routine maintenance and repairs activities carried out in 4 water supplies (Turbo, B/Forest, Kipkabus & M/Bridge)
Distribution pipeline laid	Kilometers of water distribution pipelines laid	210	1050	210	180	Unmet targets were attributed to inadequate budgetary allocation
Community water projects	No. of boreholes drilled	40	140	30	25	
	No. of springs protected	90	400	30	12	
	River/ stream abstraction developed	6	30	6	9	
Equipping of community water projects	No. of community water projects equipped	300	1500	116	80	
In-situ water treatment	No. of projects fitted with water treatment systems	0	120	30	0	The projects were still under reconnaissance , design
Rain water harvesting systems	No. of rain water harvesting systems	0	220	60	15	Most projects were placed in learning institutions

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY 2022/23	Target at the end of the CIDP (2023-2027)	Target for the FY 2023/2024	Achievement for the FY 2023/2024	Remarks
Adoption of green energy for water supply	No. of water projects fitted with solar powered systems	150	750	150	83	Most projects were completed with others ongoing
New dams constructed	No. of new dams constructed	0	5	1	0	Project at the designs stage
Dams and water pans desilted	No. of dams and water pans desilted	6	30	4	3	Kapsang, Lelgotet & Mobet dams were de-silted
Ancillary works (spillway, rip-rap, off-take /scour pipework) constructed	No. of dams with ancillary works constructed	6	30	2	2	Ancillary works completed

Challenges

- Inadequate utility vehicles to support projects supervision;
- Inconsistent power supply due to delayed payment of bills;
- Inadequate budgetary allocation to programs and projects;
- Inconsistent supply of fuel leading to delayed implementation of activities such as drilling of boreholes, test-pumping and desilting of dams;

Way forward

- Procure additional utility vehicle to support projects supervision;
- Adequate budgetary allocation to programs and projects (for solarization; upgrading/ replacement of aged water supplies);
- Need to develop an asset management plan that will support all existing infrastructure within the communities;
- Need for adequate supply of fuel.

2.9 ENERGY, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES

The broad mandate of the department is to provide clean energy, protect, restore, conserve, develop and manage the environment, and natural resources for equitable and sustainable development.

Achievements

During the 2023/24 financial year, the department implemented programmes and projects as indicated in table 11.

Table 11: Summary of Outcome/Output Indicators – Energy, Environment, Climate Change and Natural Resources

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (2022/23)	Target at the end of CIDP (2023- 2027)	Target for the FY 2023/24	Achievement for the FY 2023/24	Remarks
Climate change policy and strategy developed	Climate change policy and climate change Act	1	1	1	1	Achieved
Wetlands protected, restored and conserved	Acreage of wetlands protected, restored and conserved	20	25	2	0	No budgetary allocation
Riparian areas protected, restored and conserved	Acreage of riparian areas protected, restored and conserved	5	10	2	0	No budgetary allocation
Water catchment areas conserved	No. of water catchment areas conserved	-	5	6	0	No budgetary allocation
Soil erosion controlled	No. of gabions constructed	-	6	1	0	No budgetary allocation
Abandoned quarries and borrow pits reclaimed	No. of quarries and borrow pits reclaimed	-	2	0	0	No budgetary allocation
	No. of assorted tree species planted	-	2000	0	0	No budgetary allocation
Streets and open spaces in urban and peri-urban centres beautified	No. of ornamental trees planted	100	3	0	0	No budgetary allocation
	No. of flower beds established	-	3	0	0	No budgetary allocation
	No. of monuments erected	1	1	1	1	1 monument was erected

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (2022/23)	Target at the end of CIDP (2023- 2027)	Target for the FY 2023/24	Achievement for the FY 2023/24	Remarks
	No. of fountains developed	1	1	0	0	No budgetary allocation
Arboretum established	Arboretum	1	1	1	1	1 Arboretum was established
Recreational facilities/ amusement parks established	No. of recreational facilities/ amusement parks established	1	1	1	1	Nandi Park recreation facility established
Tree seedlings provided to the public institutions	No. of county nurseries established	0	0	0	0	No budgetary allocation
	No. of tree seedlings provided to the public institutions	-	1000,000	-	-	No budgetary allocation
Community and other stakeholders trained on climate change adaptation and mitigation	No. of community members and stakeholders trained on climate change adaptation and mitigation	-	600	600	600	Community members and stakeholders trained
Afforestation, reafforestation and agroforestry	No. of tree seedlings planted	357,500	2,000,000	363,288	363,288	Seedlings bought according to the budgetary allocation
	No. of fruit trees distributed to the community	-	30,000	10,000	-	Project at procurement stage

Challenges

- Inadequate budgetary allocation to the programs and projects

Way forward

- Need for adequate budgetary allocation to the department

2.10 ICT, E-GOVERNMENT AND INNOVATION

The ICT Department is mandated to develop policy on automation of County functions; support the development, implementation and maintenance of ICT Systems in the County; enhance information security of County ICT systems; promote efficient and effective operations and usage of ICT systems within the County; encourage and support innovations in technology development that contribute towards job and wealth creation; facilitate efficient and economic use of resources to ensure that technology does not become an expensive venture to the County; facilitate the development of ICT skills to support ICT systems in the County; promote efficient communication among the County staff and stakeholders; and promote information sharing, transparency and accountability within the County and towards the general public and other stakeholders.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Achievements.

During the 2023/24 financial year, the department implemented programmes and projects as indicated in table 12.

Table 12: Summary of Outputs/ Outcomes Indicators – ICT, e-Government and innovation

Output/Outcome	Key Performance Indicator	Baseline (2022/2023 FY)	Target at end of CIDP (2023-2027) Period	Target in review period (FY2023/2024)	Achievement for FY2023/2024	Remarks
ERP system Installed	No. of ERP modules implemented/Integrated	1	1	1	1	Revenue system installed and operationalized
Internet Connectivity	No. of offices connected to internet	25	125	25	25	Completed
Cloud Computing Storage	No. of systems hosted in cloud	0	125	10	1	Complete Awaiting payment
Call Center Established	Functional call center	1	1	1	1	Met the target
ICT Capacity Building	No. of people trained and mentored	72	3600	500	350	Ongoing All ICT Centers
ICT Innovation hubs and training Centers	No. of ICT innovation hubs developed	0	6	1	0	Under Procurement process

Challenges

- Lack of training space in the County for staff and stakeholder's in-house training;
- Inadequate operational tools and kits for staff;
- Inadequate office space for ICT staff including ICT workspace;
- Lack of staff utility vehicles;
- Limited budgetary allocation of funds to meet demands and needs.

Way forward

- Provide more budgetary allocation for staff training;
- Progressive purchase of tools and kits annually;
- Administration to provide space within the county headquarters;
- Department of Transport to consider allocation of 2 vehicles for utility;
- Department of economic planning to consider increasing the department's allocation.

2.11 AGRICULTURE AND AGRI-BUSINESS

The broad mandate of the department is to promote and facilitate production of food and agricultural raw materials for food security and incomes; advance agro-based industries and agricultural exports; and enhance sustainable use of land resources as a basis for agricultural enterprises.

Achievements

During the 2023/24 financial year, the department realised outputs and outcomes as shown in table 13.

Table 13: Summary of Outputs/Outcomes Indicators – Agriculture and Agribusiness

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline FY 2022/2023	Target at the end of CIDP (2023- 2027)	Target for the FY2023/ 24	Achievement for the FY 2023/24	Remarks
Post-harvest facilities constructed and equipped	No. of cold storage facilities constructed	1	10	2	1	Work ongoing in Ainabkoi cold storage facility
Crop pests and diseases controlled	Acreage sprayed with pesticides	10000	50000	10000	3000	Target not achieved due to inadequate budgetary allocation
	No. of crop pests and disease surveillance conducted	16	80	16	16	Target achieved
Farmers trained on soil testing, water management and environmental conservation	No. of farmers trained on soil management	20000	50000	10000	10000	Target achieved
	No. of soil samples analyzed	2000	5000	1000	500	Unmet target was occasioned by staff capacity issues
	No. of soil conservation structures laid and constructed	200	2450	400	400	Target achieved

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline FY 2022/2023	Target at the end of CIDP (2023- 2027)	Target for the FY2023/ 24	Achievement for the FY 2023/24	Remarks
Extension services revamped	No. of exhibitions done	4	20	4	4	Target achieved
	No. of exchange tours conducted	1	10	2	2	
High value crops promoted	No. of coffee seedlings distributed	83,333	750,000	150,000	83,333	Unmet target was attributed to inadequate budgetary allocation
	No. of avocado seedlings purchased	27,333	1200000	40,000	17,500	
	No. of nurseries registered and certified	12	30	6	6	Target achieved

Challenges

- Slow work by some service providers
- Delay in transfer of projects funds to accounts has delayed implementation of projects
- Delay in preparation of Bill of Quantities (BQs)
- Inadequate office space

Way forward

- Service providers hasten completion of projects
- Prompt release of projects funds
- Timely preparation of Bill of Quantities
- Allocation of additional space to the department

2.12 LIVESTOCK DEVELOPMENT AND FISHERIES

The sub sector is mandated to; improve animal health and productivity, promote value addition and marketing and increase fish production in the county.

Achievements.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

During the 2023/24 financial year, the department realized outputs and outcomes as indicated in table 14.

Table 14: Summary of Outcomes/Outputs Indicators – Livestock Dev. & Fisheries

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline (FY2022/23)	Target at the end of CIDP (2023-2027)	Target in the FY2023/24	Achievement for the FY2023/24	Remarks
Climate-smart technologies and innovations promoted	No. of modern technologies promoted	6	38	2	4	Target surpassed attributable to adoption of modern technologies by farmers
	Acreage of climate smart fodder established	3000	15000	1500	3500	Target surpassed attributable to farmers adopting the climate smart fodder technology
	No. of livestock model farms promoted	2	12	1	1	Target achieved
	No. of improved breeding stock promoted	3156	10174	1578	1600	Target was achieved
	No. of farmers accessing livestock insurance	240	1200	120	100	Low uptake of livestock insurance services due to lack of farmers sensitization
	No. of livestock innovation centers established	0	6	2	0	No budgetary allocation
Farmers trained using various extension	No. of male farmers trained	45996	15432	15332	15725	Target achieved as more male farmers were interested in

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline (FY2022/ 23)	Target at the end of CIDP (2023-2027)	Target in the FY2023/24	Achievement for the FY2023/24	Remarks
methodologies						improving their livestock
	No. of female farmers trained	14064	8272	4688	8460	Female farmers embraced animal farming
Common Interest Groups trainings conducted	No. of CIG trainings conducted	660	3300	220	250	Target surpassed as more farmers joined the groups
Milk processing and packaging plant established	Milk processing and packaging plant	0	4	1	0	No budgetary allocation
	No. of livestock products processed	0	10	2	0	No budgetary allocation
Livestock census conducted	No. of Livestock census conducted	0	2	1	0	No budgetary allocation
Livestock subsidized feeds provided	No. of livestock farmers provided with subsidized feeds	0	150000	25,000	0	No budgetary allocation
Feedlots established at sub counties	No. of feedlots established at sub counties	0	6	1	0	No budgetary allocation
Subsidized AI services provided	No. of animals Artificially Inseminated	18000	131000	6000	22000	Target surpassed attributable to the farmers need to improve

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline (FY2022/ 23)	Target at the end of CIDP (2023-2027)	Target in the FY2023/24	Achievement for the FY2023/24	Remarks
						animal breeds
	No. of embryo transfers	0	5	1	0	No budgetary allocation
	No. Of Breeding centers established	0	30	6	0	No budgetary allocation
Modern animal slaughter facilities constructed / rehabilitate d	No. of modern animal slaughter facilities constructed/ rehabilitated	1	2	1	0	Eldoret main slaughter house was to be rehabilitated but awarded constructor declined the offer
Apiculture Promotion	No. of hives issued	600	3000	200	600	Target was achieved
Inua mama na kuku programme enhanced	No. of women groups benefiting	450	450	210	420	Target was achieved
	No. of incubators distributed	30	150	30	30	Target was achieved
Dorper Ram rotation/ exchange program operationali zed	No. of dorpers distributed	3000	15000	1500	0	Exercise continuous
	No. of vulnerable and marginalized groups benefitting	300	1500	150	0	Exercise continuous
Dairy Goats distributed	No. of dairy goats distributed	300	1500	300	0	Exercise continuous
Other emerging livestock	No. of other emerging livestock distributed	6	30	6	10	Target achieved

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline (FY2022/ 23)	Target at the end of CIDP (2023-2027)	Target in the FY2023/24	Achievement for the FY2023/24	Remarks
Livestock disease surveillance conducted	No. of disease surveillance conducted	6	22000	4200	6	Surveillance was conducted across the county
Notifiable diseases controlled	No. of Notifiable diseases controlled	6	3	2	3	Vaccination was done on FMD, BQ and Rabies
Veterinary ambulatory service provided	No. of ambulatory facilities provided	0	6	1	0	No budgetary allocation
Pest and parasite-borne diseases controlled	No. of cattle dips constructed and rehabilitated	74	125	25	68	Exercise was continuous
	No. of dips facilitated with Acaricides	52	125	17	174	Target was surpassed as more wards were given Acaricides
	No. of animals dewormed/treated against parasites	0	300000	60000	0	No budgetary allocation
Fish ponds and dams restocked with fingerlings	No. of fish ponds restocked	367	1423	122	360	Target was surpassed due to increased eat more fish campaign
Fingerling's shop established	No. Of fingerlings shops	0	6	1	0	No budgetary allocation
Demonstration fish ponds established and equipped	No. of demonstration fish ponds established and equipped	0	30	6	0	No budgetary allocation

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline (FY2022/ 23)	Target at the end of CIDP (2023-2027)	Target in the FY2023/24	Achievement for the FY2023/24	Remarks
Farmer groups supplied with fishing equipment	No. of farmer groups supplied with fishing equipment	260	1300	260	90	Need for eat more fish campaign and promotion of fish farming
Fish feeds supplied	Quantity of fish feeds supplied (Kgs.)	18000	0	0	18000	Target was achieved as there was provision of funds to purchase
Eat-more-fish campaign conducted	No. of eat more fish campaigns conducted	12	60	12	8	Target nearly met due to more people taking fish as a source of protein
Alternative protein sources technologies promoted	No. of farmers adopting new technologies	2	10	2	2	Target was achieved due technology embracement and day to day change
New Ponds systems established	No. of new pond systems established	1	30	6	1	Target not met due to inadequate budgetary allocation
	No. of climate smart technologies established	0	30	6	0	No budgetary allocation
Farmers trained on fisheries management practices	No. Farmers trained on fisheries management practices	300	1131	280	200	Target nearly met as more farmers embraced fish farming
Farmers visited	No. of farmers visited	3168	15840	3168	2260	Target not met due to

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline (FY2022/ 23)	Target at the end of CIDP (2023-2027)	Target in the FY2023/24	Achievement for the FY2023/24	Remarks
						inadequate resources

Challenges

- Delayed release of development funds
- Skills gap
- Delay in preparation of Bills of Quantities
- Land related cases delaying projects implementation

Way forward

- Prompt release of development funds
- Need for additional technical officers to bridge the staffing needs
- Timely preparation of Bill of Quantities (BQs) by the concerned department
- Land related cases be fast tracked to pave way for projects implementation

2.13 CO-OPERATIVES & ENTERPRISE DEVELOPMENT

The department is mandated to carry out promotion, registration and revival of co-operative societies, capacity building, ensure compliance with co-operative legislation, promote value addition investments through co-operatives, facilitate co-operative access to affordable credit and audit societies.

Achievements

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

Table 15: Summary of Outcomes/Outputs Indicators – Co-operative & Enterprises Development

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2022 /23)	Target at the end of the CIDP (2023-2027)	Target in review period (FY2023/24)	Achievement for 2023/24 FY	Remarks
Cooperative Development						
Cooperative capacity built	No. of Member Education Program (MEPs) held	158	570	259	198	Target not attained
	No. of management	40	200	150	202	Target was surpassed

Output/ Outcome	Key Performanc e Indicators (KPI)	Baseline (FY2022 /23)	Target at the end of the CIDP (2023-2027)	Target in review period (FY2023/24)	Achieveme nt for 2023/24 FY	Remarks
	trainings conducted					
	No. of workshops done	10	25	7	1	Target not achieved
	No. of mobilization forums organized	50	50	110	0	Funds were not allocated
	No. of Annual General Meetings (AGMs) done	175	740	300	208	Target not achieved
	No. of special general meetings done	74	400	250	108	Budgets were read and approved
	No. of pre- cooperatives trainings conducted	80	150	30	68	Target achieved
	No. of benchmarkin g tours conducted	9	4	5	8	Two tours were outside the county
	No. of inspected cooperative societies	4	0	0	1	Kipsinendet Matatu Sacco was done
	Best practices awards	1	4	1	1	Target achieved
New cooperative societies registered	No. of new cooperative societies registered	38	165	30	24	Target not attained
Cooperative societies revamped	No. of cooperative	6	25	6	6	Target achieved

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performanc e Indicators (KPI)	Baseline (FY2022 /23)	Target at the end of the CIDP (2023-2027)	Target in review period (FY2023/24)	Achieveme nt for 2023/24 FY	Remarks
	societies revived					
Conflict restored	% of harmony restored	85	100	100	95	Ongoing
Feasibility studies	No. of feasibility reports done	1	5	1	0	Funds not available
Cooperative Audit and Risk Management Section						
Cooperative capacity built	No. of cooperative societies audited	200	300	200	200	Target achieved
Enhanced revenue collected	Amount of supervision fees collected (KSh.)	3,741,300	10,000,000	3,500,000	3,428,650	Target not achieved
Enterprise Development Section						
Revolving fund upscaled	Amount of funds disbursed (KSh.)	76,300,000	950,000,000	120,000,000	53,300,000	Disbursemen t in progress
	Amount of loan repaid (KSh.)	28,900,000	180,000,000	30,000,000	44,000,000	Target achieved
Cooperative capacity built	No. of co- operative societies trained	88	32	30	95	Target achieved

Challenges

- Inadequate budgetary allocation to finance the department's programs
- Inadequate economic activity to sustain and spur growth in primary cooperatives because most co-operatives are small with few members and are unable to raise enough capital to initiate or sustain projects for members' benefit
- Low levels of adaptation to technology which discourages the youth from joining cooperatives
- No staff seminars and workshops to expose staff in current developments in the field of auditing, taxation and accounting
- Unstable weather conditions affecting the prices of farm produce leading to low profit margins.

Way forward

- Provide adequate financing to the department to support capacity building and sensitization to the co-operative movement.
- Employ strategies for capital mobilization in co-operatives
- Digitization of co-operatives to be done as a matter of priority
- Audit staff should be facilitated to attend ICPAK and other relevant seminars and workshops in order to keep them updated in current developments in the field of auditing, taxation and accounting
- Funds for facilitation to achieve work plan be adequate and timely
- Capacity building on accounting and auditing should be carried out Co-operative societies to both members and management.

2.14 TRADE, INDUSTRY, INVESTMENT AND TOURISM

The department is mandated with trade development and regulation, investment, industrialization and tourism.

Achievements

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

Table 16: Summary of Outcomes/Outputs Indicators – Trade, Industry, Investments and Tourism

Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2022 /23)	Target at the end of the CIDP (2023-2027)	Target in review period (FY2023/24)	Achievements for 2023/24 FY	Remarks
Betting control and Licensing Section						
Enhanced fair trade in the county	No. of Licenses Issued	23,546	34,500	32,000	24,932	The service centre has played a significant role towards this. Its recommended to be decentralized further to wards to achieve more targets.
	Amount collected (KSh.)	220,000,000	300,000,000	280,000,000	232,000,000	Target not achieved

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2022 /23)	Target at the end of the CIDP (2023-2027)	Target in review period (FY2023/24)	Achievements for 2023/24 FY	Remarks
	No. of mobile pool tables inspection conducted	25	-	20	0	Couldn't conduct some inspections outside CBD due to lack utility vehicles
	Amount collected from licensing of pool tables and amusement machines (KSh.)	1,005,750	1,600,000	200,000	379,000	Target achieved
	No. of funfair licenses issued	52	-	46	3	Target achieved
Trade Development Section						
County economic forum facilitated	Governors round tables / business forums held.	2	18	3	3	The Directorate in partnership with the KNCCI organized a business exhibition, round table and training.
Industrial Development Centres established	% completion of CAIPS & EPZ	0	1	60	50	Construction ongoing
Investment unit established	Development of a County Profile/ investment handbook	0	1	1	1	Ongoing review of the profile and hand book in partnership with Kenya Export Promotion and Branding Agency and BMOs.

Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2022 /23)	Target at the end of the CIDP (2023-2027)	Target in review period (FY2023/24)	Achievements for 2023/24 FY	Remarks
	No. of Investment Conferences held/ participated	1	5	1	1	A team from the Directorate attended Kakamega County Investment Conference, networked and interacted with potential investors.
	No. of Investment policies and bills developed	1	1	1	-	Draft investment policy and bill under review by the directorate and the legal team. A concept and budget for retreat done and shared.
Value addition and agro- processing initiatives promoted	No. of MSMEs trained and linked to the export market.	20	550	50	40	Plans on Course for MSMEs to be capacity built and linked to markets in partnership with Kenya Export Promotion and Branding Agency.

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2022 /23)	Target at the end of the CIDP (2023-2027)	Target in review period (FY2023/24)	Achievements for 2023/24 FY	Remarks
	No. of industry visits conducted.	15	60	20	5	Coordinated a visit to LTI/ Nia cosmetics led by the CEC. The company was actively involved during the launch of KQ. They supported by providing visitors give away as part of extending their market reach.
Tourism and wildlife management section						
Diverse tourism products developed	No. of tourism products developed	3	17	2	2	Completed Kesses Dam ready to be launched. River sosiani nature park is also ready for utilization
	MICE consultative meeting/workshop	20	300	10	15	Target achieved
	No. of tourism partnerships created	3	5	1	1	Partnered with KICC to develop MICE tourism in the county. M.O.U due to be signed this month

Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2022 /23)	Target at the end of the CIDP (2023-2027)	Target in review period (FY2023/24)	Achievements for 2023/24 FY	Remarks
Wildlife managed and conserved	No. of wildlife sanctuaries established	2	10	1	0	The target was not met since several consultative meetings need to be done before the establishment of a captive wildlife facility at the arboretum
Weights and Measures						
Enhanced fair trade in the county	No. of traders benefitting from weights and measures services	3814	6000	2500	1,520	Target not achieved due to delay in the acquisition of year 2024 verification stamps.
	No. of calibrations plants installed	0	5	1	0	Target not achieved
	Amount of A.I. A (KSh)	2,715,200	5,000,000	2,500,000	1,572,300	Target not achieved due to delay in the commencement of annual verification exercise.
	No. of verified equipment.	4620	6000	5400	1943	Target not achieved
	No. of cattle weighs purchased	0	6	2	0	Procurement process yet to start
	No. of working standards acquired	0	5	3	3	Standards delivered and received by the section though payments are yet to be made

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2022 /23)	Target at the end of the CIDP (2023-2027)	Target in review period (FY2023/24)	Achievements for 2023/24 FY	Remarks
	No. of weighbridges installed	0	1	0	0	Procurement process yet to start

Challenges

- Lack of transport
- Inadequate staff
- Inadequate tools of trade in some offices.
- Emerging businesses in residential places which pose difficulty to control
- Awareness amongst new traders and consumers as far as the activities carried out by this section are concerned is still very low
- Emerging advanced metrological developments especially on the areas of modern Metrology requires continuous training
- Inadequate funding for developing and promoting tourism products
- Poor infrastructure to the tourism sites
- Lack of basic amenities in county

Way forward

- Provision of one laptop per sub county for efficiency
- Have clear guidelines and legal framework on how to enforce illegal businesses operating in residential places
- Increase the number of staff to curb the shortage
- Have specific vehicles attached to the various sections of the department
- Sensitization amongst traders and consumers need to be conducted
- Officers need continuous capacity building on emerging technological developments to effectively carry out their departmental mandates
- There should be adequate funding for developing and promoting tourism products
- There is need for the County to improve infrastructure to the tourism sites
- Provision of basic amenities in County tourism attraction site

2.15 LANDS AND PHYSICAL PLANNING

The broad mandate of the department is to improve livelihoods of Uasin Gishu County residents through sustainable management of land resource and efficient land management and land use planning.

Achievements

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

During the 2023/24 financial year, the department implemented programmes and projects as indicated in table 17.

Table 17: Summary of Outcomes/Outputs Indicators – Lands and Physical Planning

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2022/23)	Target at the end of the CIDP (2023-2027)	Target in review period FY2023/24	Achievement for review period FY2023/24	Remarks
Valuation Roll Developed	No. of valuation rolls developed	7	5	1	0	1 valuation roll submitted with inadequate funds to complete. 7 others undergoing approval process
Land Banking	Acreage of land acquired (Ha)	19,386	60	20	2.1	The 2.1Ha was in payment stage. Procurement of several parcels ongoing
Valuation of county property	No. of properties valued	0	1,000	200	0	No budgetary allocation
County land registration processes digitized	% Digitization of lands office	0	100	100	0	No budgetary allocation
Integration with the National Land Registry (Ardhi Sasa)	% of integration	0	100	20	0	No budgetary allocation
GIS lab established	No. of GIS labs established	0	1	1	1	GIS Operational
Land parcels geo referenced	% of all land parcels geo referenced	0	100	10	0	No budgetary allocation

Challenges

- Inadequate budgetary allocation to programs and projects

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

County land policies & legislations developed	No. of land management policies developed	0	1	1	0	No budgetary allocation
	No. of development control policies developed	0	1	1	0	No budgetary allocation
	No. of land use policies developed	0	1	0	0	No budgetary allocation
	No. of county buildings inspection legislation enacted	0	1	1	0	No budgetary allocation
Physical plans developed	No. of spatial plans developed	1	1	1	0	Unapproved Draft plan (2015-2025) exists with inadequate funds to develop a new one
	No. of urban and peri-urban master plans developed	3	60	12	0	No budgetary allocation
	No. of LPDPs developed	26	60	12	3	Inception reports submitted. However, inadequate budgetary allocation to prepare LPDPs has been a challenge
	No. of (integrated physical development) plans developed and approved	1	60	12	1	1 IPD developed awaiting approval

- Lack of approval of the Local and Physical Land Use Plans and valuation rolls prepared
- Inadequate office space and office furniture;
- Lack of enough technical officers especially in areas of bills drafting;

- Arising legal adjustments issues due to change in laws and procedures after enactment of Physical and Land Use Planning Act (no. 13 of 2019)

Way forward

- Adequate budgetary allocation to support programs and projects
- Hasten approval of Local and Physical Land Use Plans and valuation rolls
- Need for additional office space and furniture
- Recruit and post technical officers to bridge the staffing needs
- Prompt management of legal adjustments issues due to change in laws and procedures after enactment of Physical and Land Use Planning Act (no. 13 of 2019)

2.16 HOUSING & URBAN DEVELOPMENT

The broad mandate of the department is to provide housing for all in the county and management of urban areas for proper spatially organized and sustainable development; provide a framework to guide and control physical development & urban management/development; coordinate urban development within the county through long-term strategies and development guidelines including statistics, urban design and planning, development control, property, estates and facilities management and development and outdoor advertising.

Achievements.

During the 2023/24 financial year, the department realized outputs and outcomes as indicated in table 18.

Table 18: Summary of Outputs/ Outcomes – Housing & Urban Development

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline (FY2022 /23)	Target at End of the CIDP (2023-2027)	Target for the FY 2023/24	Achievement for the FY 2023/24	Remarks
Housing estates regenerated/ developed	% Completion of Governor's Residence	0	100	50	0	Project cancelled
	% Completion of Deputy Governor's Residence	0	100	40	30	Construction works On-going
	% Completion of estates renovations	-	100	100	100	20 street lights installed at Kodhek estate; 1 sculpture constructed at Mayabi estate; and 20 litter bins installed at

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline (FY2022 /23)	Target at End of the CIDP (2023-2027)	Target for the FY 2023/24	Achievem ent for the FY 2023/24	Remarks
						County staff houses
Government offices/buildings constructed, rehabilitated and maintained	No. of government offices/buildings constructed, rehabilitated and maintained	1	-	2	2	Renovation of town hall, ablution blocks, rooms at Eldoret Fire Station & CS offices completed
	No. of new government offices constructed	2	6	1	1	Construction of Ziwa Town Managers office completed
Physical Plans Developed	No. of LPDPs developed	1	1	1	0	Development of LPDP for Kabirong, Nyalilbei and Sergoit Trading Centers ongoing
New Street Lights installed and maintained	No. of new street light lamps installed and maintained	10	100	20	20	Installation of street lights across the town completed
Roads constructed/maintained	No. of roads constructed/maintained	14	-	18	18	Drainage and maintenance works done within the town
Town Beautification	No. of concrete flower pots and ornamental trees/ flowers	10	100	85	85	Concrete flower pots mounted in various parts of the town
	No. of re-modelled roundabouts done	1	20	3	3	Korosirot, FIMS Round about and Harambee Road re-modelled
	No. of Sculptures constructed	1	4	1	1	1 sculpture put at Eldoret Airport

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Outputs/ Outcomes	Key Performance Indicators (KPI)	Baseline (FY2022 /23)	Target at End of the CIDP (2023-2027)	Target for the FY 2023/24	Achievem ent for the FY 2023/24	Remarks
Sign boards for public utilities	No. of Signboards Installed	20	200	20	20	Sign boards for public utilities installed in various parts of the town

Challenges

- Inadequate office space and furniture
- Delayed release of development funds
- Inadequate utility vehicles to support projects supervision
- Legal adjustments due to change in laws and procedures after enactment of Physical and Land use Planning Act (no. 13 of 2019)
- Involvement of high-level decisions on City conferment procedures as per Urban Areas and Cities Act which delayed the process

Way forward

- Adequate budgetary allocation to programs and projects
- Timely release of development funds by the exchequer to the counties
- Need for additional office space
- Need to update and clean land data and automate land records
- Purchase of utility vehicles to support projects supervision
- Hasten the process of City conferment

2.17 MUNICIPALITY OF ELDORET

The broad mandate of the municipality is to formulate and implement integrated development plan; oversee the affairs of the municipality; develop and adopt policies and programs and undertake infrastructural development within the Municipality.

Achievements.

During the 2023/24 financial year, the municipality realized outputs and outcomes as indicated in table 19.

Table 19: Summary of outputs/ outcomes – Municipality of Eldoret

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY 2022/23)	Target at the end of CIDP (2023- 2027)	Target in the review period (FY2023/24)	Achievement for the review period (FY2023/24)	Remarks
--------------------	---	-----------------------------	--	--	--	---------

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Upgrading of Sixty-Four (64) Stadium	Completion Rate	68	100	100	73	Target not met due to inadequate budgetary allocation
Consultancy Services for Supervision of The Proposed Upgrading of the 64 Stadium	Completion Rate	68	100	100	73	Target not achieved. However, measures have been instituted to ensure timely completion of the project

Challenges

- Wet season hampered construction works
- Over-reliance of donor funds
- Inadequate technical capacity to implement programs and projects
- Inadequate budgetary allocation to support programs and projects

Way forward

- Adequate budgetary allocation to support implementation of programs and projects
- Need for additional technical staff and capacity building with routine projects supervision
- Need to enhance citizen participation in the entire project cycle
- Need for early projects identification and preparation including designs, bills of quantities and preparation of Environmental Impact Assessment reports for licensing

2.18 HEALTH SERVICES

Health services has two departments; Clinical services and Preventive and Promotive Health. They are mandated to provide accessible and affordable exemplary healthcare to all residents.

Achievements:

During the period under review, the department realized outputs and outcomes as indicated in table 20

Table 20: Summary of Outputs/ Outcomes Indicators – Health Services

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
Preventive, Promotive and RMNCAH Services						

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
Children under 1 year fully immunized	Proportion of under 1-year old children fully immunized	83.8	95	90	88.5	On Target
RMNCAH Services improved	Maternal Mortality rate	127/100,000	120/100,000	116/100,000	95/100,000	On Target
	Under 5 mortality rates	37	35	32	18	Facility target reached
	Infant mortality rate	31	27	26	16	Facility target met
	Facility Neonatal mortality rate	17	15	11	10.5	Facility target reached
	% of 4th ANC coverage	51.8	54	56	56.3	Target surpassed due to in reach activities
HIV/AIDS Managed	HIV prevalence rate	5.1	4.9	4.2	3.7	On target, KHIS HIV Prevalence Reduced
	No. of PLHIV on ARVs	32434	32434	289	309	Target surpassed due to intensive HIV Interventions
	No. of new Adult HIV infections	2734	2800	155	146	HTS scale up activities on going
	% of child infections from HIV infected women	10.8	5	9	11.2	Target not achieved, PMTCT rate still high

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
						Intensify e-MTCT intervention
TB incidence managed	TB incidence per 100,000 population	11.9	10	8	8	Target achieved
	TB treatment success rate	85.9	86	89	89.4	Target reached due to in reach and outreach intervention
Malaria prevalence managed	Malaria prevalence rates	13	5	6	6	Target reached
NCDs incidences managed	% reduction of NCDs incidences	70	75	70	69	On target, good progress on reduction of NCDs
Deliveries by skilled health personnel	% of deliveries by skilled health personnel	88	80	85	89	Surpassed the target due to increase in reach activities
WRA receiving FP commodities	% of WRA receiving FP commodities	40	42	48	40.1	Target not achieved, Scale up in reach activities
Children of 0-59 months screened for stunting	No. of children of 0-59 months screened for stunting	14680	25000	2800	2724	Uploading data on growth monitoring is on progress

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
						date line on 15 th March
Children of 0-59 months screened for underweight	No. of children of 0-59 months screened for underweight	14680	25000	2800	2724	Uploading data on growth monitoring is on progress date line on 15 th March
Children of 0-59 months screened for wasting	No. of 0-59 months screened for wasting	14680	25000	2800	2724	Uploading data on growth monitoring is on progress date line on 15 th September
Children of 12-59 months dewormed	% of children of 12-59 months dewormed	72	80	84	89.2	Target surpassed due to school health programme and community health promoters' intervention
School going children dewormed	No. of school going children dewormed	175463	200000	25000	26845	Surpassed the target due to ongoing school health

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
						programme
Children of 6-59 months supplemented with vitamin A	% of children of 6-59 months supplemented with vitamin A	78	80	85	88.7	Target surpassed due to Vit A Interventions in health facilities
Schools sensitized on MHM	No. of schools sensitized on MHM	0	450	550	369	Target not met due to limited budget
Persons screened for diabetes	No. of persons screened for diabetes	14160	17000	1900	3243	Target surpassed due to Outreaches and referrals conducted at community
Persons screened for hypertension	No. of persons screened for hypertension	145870	200000	25000	3243	All patients seeking healthcare service are Mandatory screened at Outpatient
Persons screened for mental health	No. of persons screened for mental health	41750	42000	4800	2563	Target not reached. Scale up mental health awareness.
Women screened for cancers	No. of women screened for	37880	55000	6000	4568	Not met the target, need to

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
	cervical cancer					create awareness and conduct outreaches
	No. of women screened for breast cancer	37880	55000	6000	4568	Not met the target, need to create awareness and conduct outreaches
Men screened for cancers	No. of men screened for prostate cancer	852	10000	2000	1045	Not met the target, need to create awareness and conduct outreaches
Persons screened for lung cancer	No. of persons screened for lung cancer	0	20000	2500	4	Not met the target, need to create awareness and conduct outreaches
Clients screened for other NCD	No. of clients screened for other NCDs	1400	250000	3000	2832	Not met the target, need to create awareness and conduct outreaches

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
Disaster and emergency response unit established	% Completion of disaster and emergency response unit	0	20	5	3	On progress
HIV/AIDS testing	No. of people tested for HIV	13590	150000	17500	20160	Target surpassed due to outreaches conducted at community
Youths sensitized on HIV/AIDS	No. of youths sensitized on HIV/AIDS	-	50000	2000	7265	Surpassed the target, Due to Outreach activities
HIV positive individuals linked to ART treatment	No. of HIV positive individuals linked to ART treatment	30,142	30342	146	34673	On Target
HF offering ART treatment	No. of HF offering ART treatment	29	55	47	44	Ampath to support more facilities to offer care and Treatment
Households/ institutions/ markets/ stalls mapped and sprayed	Proportion of HH/ institutions/ markets/ stalls mapped and sprayed	0	20	40	0	No data
Curative and Rehabilitative Services						

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
Crude mortality managed	Crude mortality rates	1.6	-	-	0.17	Data from facility records
Population accessing specialised healthcare services	Proportion of population accessing specialized healthcare (cancer, diabetes and renal diseases)	12	15	20	13	There is need to increase operationalization of specialized clinics at sub county level
HF with modern laboratories providing diagnostic services	No. of HF providing basic laboratory services per level	60	68	70	76	Target achieved
HF providing modern radiology services	No. of HF offering radiology services per level	2	7	4	3	Operationalization of radiology clinics ongoing
Rehabilitation centres established	No. of rehabilitation centres established	0	1	1	1	Target achieved
Isolation centre for highly infectious diseases established	Operational isolation centre	1	1	1	1	Target achieved, Kamale isolation centre operationalized
Orthopedic rehabilitation centre constructed	No. of orthopedic rehabilitation centre constructed	1	1	1	1	Target achieved

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
Palliative care unit	% completion of palliative care unit	0	20	20	0	Target not achieved, not yet started
Health facilities constructed and equipped per level	No. of dispensaries constructed/r enovated/ equipped	116	120	120	124	Target achieved
	No. of health centres constructed/r enovated/ equipped	16	17	20	17	Construction works ongoing
	No. of sub county hospitals constructed/e quipped	5	5	6	3	Construction works ongoing
UG County Ultra-modern level IV hospital constructed and equipped	% Completion of UG County Ultra-modern level IV hospital	0	20	80	10	Target not achieved, works ongoing
Public health reference laboratory	% Completion of PHRL	0	0	50	20	Target not achieved
Youth friendly centres established	No. of youth friendly centres established	0	1	2	0	Target not achieved, county to allocate funds
Oxygen plants installed	No. of oxygen plants installed	0	1	1	0	Target not achieved, county to allocate funds

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
Incinerators constructed	No. of incinerators constructed	0	1	5	0	
Revolving pharmacies established	No. of revolving pharmacies established	0	5	7	6	On target
Health Product and Technologies Unit (HPTU) equipped	Completion rate	0	100	1	1	Target not achieved, completion on going
Effective governance and leadership mechanisms strengthened	Nurses per 10,000 population	8:10000	-	50:10,000	25:10,000	Target not achieved
	Doctors per 10,000 population	1:10000	-	1:10,000	1:20,000	Target not achieved
	Average distance to nearest health facility	7	5	7	7	Target achieved
Policy and legal frameworks for health strengthened	No. of policies and laws formulated	0	1	1	1	Target achieved, FIF bill ongoing
HF's offering telemedicine services	Proportion of health services provided through telemedicine	0	30	40	0	Target not achieved
Health facilities digitized	% of health facilities digitized	10	50	100	5	Target not achieved
Health products and technologies	% order fill rate for Health	48	100	100	79	Target not achieved

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key Performance Indicators (KPI)	Baseline FY2022/23	Target at the end of the CIDP (2023-2027)	Target in the review period (FY2023/24)	Achievements for the review period (FY2023/24)	Remarks
available in public health facilities	Products and Technologies					
Health Research & Development conducted	No. of medical research conducted	0	1	1	0	Target not achieved
Health personnel recruited	No. of health personnel recruited	0	30	40	0	Target not achieved
Specialized health workers trained	No. of specialized health workers trained	0	6	10	0	Target not achieved
	No. of CHPs recruited and trained	0	2004	2030	2030	On target good progress
Emergency response call centre completed	Completion rate of call centre	10	100	100	100	Target achieved, completion on progress

Challenges

- Delay in disbursement of funds to health facilities
- Inadequate of capacity building for managers and program officers on policies and procedures.

Way forward

- Enhance teamwork between other sectors and health department in both planning and execution of workplan
- Proper planning and timely approval for activities and funds to enhance achievement of set targets.

2.19 EDUCATION AND VOCATIONAL TRAINING

The department is mandated to undertake development, management and administration of Early Childhood Development and Vocational training.

Achievements

During the period under review, the department implemented programmes and projects as indicated in the table 21

Table 21: Summary of Outputs/ Outcomes - Education and Vocational Training

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY 2022/23)	Target at the end of CIDP period	Target in review period (FY 2023/2024)	Achievement for the review period FY 2023/2024)	Remarks
Construction of classrooms	No. of classrooms constructed	87	600	100	0	Awaiting funds
Training of ECDE Teachers on CBC	No. of teachers trained	700	1600	800	0	Funds not allocated
County Bursary Fund	No. of student benefitted	18071	25,000	22,000	26,123	Achieved the target
Training of ECD Projects Management committee	No. of committee trained	150	1776	310	250	Training done successfully
Monitoring and Evaluation of ECDE funded projects	No. of ECDE centres monitored	87	600	100	0	Awaiting funds
Teaching and Learning resources	No. of ECDE centres benefited	653	674	674	0	Funds not allocated
Construction of Ablution blocks	No. of ECDE centres benefited	50	500	100	0	Awaiting funds
Purchase of Tables and chairs (equipping) Renovation of ECDE	No. of ECDE centres benefited	61	600	100	0	Awaiting funds
Construction of Kitchen	No. of Kitchens constructed	4	540	100	0	Awaiting funds

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY 2022/23)	Target at the end of CIDP period	Target in review period (FY 2023/2024)	Achievement for the review period FY 2023/2024)	Remarks
Completion of classrooms	No. of ECDE centres completed	19	100	27	0	Awaiting funds
Training of ECDE Coordinators	No. of ECDE Coordinators trained	0	42	42	0	Funds not allocated
Assessment of ECDE Centres	No. of ECDE centres assessed	674	674	150	150	Target achieved
ECDE School Milk	No. ECDE learners benefited	35777	44000	38000	36000	Delivery of milk ongoing
Vocational Training						
Administration Block/Office	No. of administration blocks constructed	8	4	2	1	Construction of office block at Ng'enyilel VTC ongoing
Classrooms	No. of classrooms constructed	36	66	14	3	Target not achieved; inadequate funds allocated
Workshops	No. of workshops constructed	3	23	6	1	Target not achieved due to inadequate funds allocated
Ablution blocks	No. of ablution blocks constructed	3	11	2	2	Target achieved
Tools and Equipment	No. of VTCs equipped	12	3	0	0	Funds not allocated
Sensitization of Youths	No. of Youth sensitized	2300	6000	500	700	Surpass target
Recruitment of VTC Instructors	No. of VTC Instructors recruited	28	99	33	0	Funds not allocated

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY 2022/23)	Target at the end of CIDP period	Target in review period (FY 2023/2024)	Achievement for the review period FY 2023/2024)	Remarks
Subsidized VTC Grants	No. of beneficiaries	4000	8000	6000	1000	Target not achieved because of insufficient funds
Establishment of E-Learning courses	No. of E- learning courses established	0	17	6	0	Funds not allocated
Education Revolving Fund	No. of beneficiaries	1024	1200	12	0	Funds not yet received

Challenges

- Inadequate budgetary allocation for the section to undertake its activities;
- Inadequate office space for officers;
- Inadequate office equipment's and furniture in the main office and ward offices;
- Inadequate transport facilities for timely Monitoring & Evaluation and Quality Assurance and Standards; and
- Lack of uniformity of projects as the committee uses labour-based construction.

Way forward

- Allocation of sufficient funds to purchase vehicles for monitoring and evaluation of projects and Quality assurance; and
- Involvement of Public Works department to monitor the Project implementation process to ensure quality.

2.20 GENDER, SOCIAL PROTECTION AND CULTURE

The department is mandated to develop talents in areas of culture and performing arts, promote gender mainstreaming and community development in an effort to build a just and cohesive society.

Achievements:

During the period under review, the department achieved the following as indicated in the table 22.

Table 22: Summary of outcomes/ outputs indicators – Gender, Social Protection and Culture

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key performance Indicator (KPI)	Baseline (FY 2022/23)	Target at the end of the CIDP period	Targets in the review period (FY2023/24)	Achievement for the review period (FY2023/24)	Remarks
National & County music and cultural festivals competitions	No. of Festivals held	2	2	2	2	Target achieved
Participation in Sub County Drama Festivals	No. of Festivals held	2	6	6	6	Target achieved
Enhanced Cultural and Heritage activities	No. of elders' meetings held	10	10	15	15	Surpassed the target
Community Youth Dialogue	No. of youth meetings held	2	9	6	6	Target achieved
Sensitization of culture & heritage on Tangible & Intangible	No. of functions held	0	6	6	6	Target achieved
Improved behaviour and livelihood of clients	No of families counselled	2,380	4,000	1,000	560	Target not achieved due to inadequate funds and mobility challenges
Improved behaviour and livelihood of clients	No. of PWDs registered and assessed	2,220	400	60	60	Target not achieved due to lack of printing materials
Participation in decision making and development by PWDs	No. of beneficiaries of assistive devices	256	1,200	200	80	Target not achieved awaiting supply of other devices
Special Needs Assessment and Training Centre - Chebolol	% completion of Chebolol Special Needs Assessment and Training Centre	1	1	1	1	Master plan, drawings and designs, bills of quantities and buildings in place

County Government of Uasin Gishu**County Executive of Uasin Gishu****Annual Report and Financial Statements for the year ended June 30 2024.**

Output/Outcome	Key performance Indicator (KPI)	Baseline (FY 2022/23)	Target at the end of the CIDP period	Targets in the review period (FY2023/24)	Achievement for the review period (FY2023/24)	Remarks
Offices for Gender, Social Protection and Culture sectors	% completion of the office	0	1	1	1	Offices completed and handed over; Motor vehicles shade required
Assess to assistive devices by PWDs	No. of beneficiaries of assistive devices	302	500	300	383	The sector is organizing for distribution of assistive devices available in our store
Legislative framework	No. of legislative frameworks	Nil	1	1	1	The draft policy ready awaiting submission to the cabinet for approval
Promotion of child rights, care and protection	No. of children protection centres established	537	1,500	200	76	Target not achieved due to inadequate budget
International Day of Families celebration	No. of functions held	1	1	1	1	Target achieved
The day of an African child celebrations	No. of functions held	1	1	1	1	Allocation of funds required in future to commemorate the day
Draft Uasin-Gishu child protection policy	Uasin-Gishu child protection policy	0	1	1	1	The policy document is a collaboration between the sector and partners
Uasin Gishu County gender and community	Uasin Gishu gender policy and	1	1	1	0	Zero draft policy developed

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/Outcome	Key performance Indicator (KPI)	Baseline (FY 2022/23)	Target at the end of the CIDP period	Targets in the review period (FY2023/24)	Achievement for the review period (FY2023/24)	Remarks
development policy	community development policy					
International women's day celebrations	No. of functions held	2	2	2	2	Target achieved
International menstrual day	No. of functions held	1	1	1	0	Target not achieved due to lack of finances

Challenges

- Inadequate vehicles for mobility during monitoring and evaluation exercise;
- Insufficient financial allocation for departmental programmes; and
- Lack of enough office space for some sectors to provide a conducive environment for service delivery.

Way forward

- The department requires adequate funds for programmes;
- Recruitment of staff in sectors with shortages; and
- Allocation of funds to purchase additional motor vehicle for supervision.

2.21 YOUTH AFFAIRS AND SPORTS

The mandate of the department is to promote self-reliance among youth, nurture their talents, and enhance youth and sports facilities through building strategic partnership with relevant stakeholders towards holistic growth and innovation in our society.

Achievements

During the period under review, the department implemented programmes and projects as indicated in the table 23:

Table 23: Summary of Outputs/ Outcomes - Youth Affairs and Sports

Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY 2022/23	Targets at the end of the CIDP period	Targets in the review period (FY 2023/24)	Achievement s for the review period (FY2023/24)	Remarks
Youth Empowerment Centers (YEC) established	No. of YECs established and operationalized	0	5	1	1	Site at Racecourse ward handed over to contractor.
Integrated skills database system and market information system established	Integrated skills database system and market information system established	0	2	0	0	Consolidation of data ongoing
Youth placed on mentorship programmes	No. of Youth placed on apprenticeship / mentorship / internship programmes	0	3000	600	11,640	Target surpassed due to allocation of funds for ward development programs
Youth trained on entrepreneurship	No. of Youth trained on entrepreneurship	4567	3000	600	11,640	Target surpassed due to allocation of funds for ward development programs
County Youth Service (CYS) established	Youth Service Bill formulated	0	1	1	0	Awaiting cabinet approval
County Youth Policy	Youth Policy formulated	0	1	1	1	Approved by cabinet. Implementation ongoing
Acquisition of tools and equipment	No. of Youth Groups benefitting	150	N/A	200	340	Tools and equipment purchased. Awaiting distribution.
Driving school sponsorship	No. of Youth benefitting	900	N/A	1200	1136	Ongoing
Acquisition of sports equipment and uniforms	No. of sports teams supplied with sports equipment and uniforms	200	600	120	820	Sports kits purchased. Distributed during the Governor's Cup Football and

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY 2022/23	Targets at the end of the CIDP period	Targets in the review period (FY 2023/24)	Achievement s for the review period (FY2023/24)	Remarks
						Volleyball Tournaments.
Chagaiya High Altitude Training Camp	% Completion	58	100	80	70	Main and mechanical contractors are onsite. Roofing, plumbing and electrical works ongoing.
Playgrounds up- graded at the sub- counties	No. of playgrounds up- graded at the sub- counties	2	36	8	1	Target not achieved due to inadequate allocation of funds
Competitions hosted	No. of competitions hosted	12	50	10	104	Competitions were organized by various associations and event organizers in addition to the Governor's Cup ward level competitions
Para sports events held	No. of Para sports events held	3	50	10	3	Additional allocation of funds required to host more competitions
Sports tourism activities promoted	No. of Sports tourism activities promoted	3	15	3	8	Additional allocation of funds required for marketing through sports
Sports awards programmes established	No. of Sports awards programmes established	1	5	1	92	Governor's Cup held. Additional allocation of funds required
Sports officials trained	No. of Sports officials trained	30	50	10	435	Additional allocation of funds required
Youth placed on attachment programme	No. of Youth placed under	0	N/A	2	6	Additional office space required

Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY 2022/23	Targets at the end of the CIDP period	Targets in the review period (FY 2023/24)	Achievement s for the review period (FY2023/24)	Remarks
	attachment programme					

Challenges

- Inadequate budgetary allocation;
- Inadequate utility vehicles to support projects supervision;
- Inadequate staff to implement departmental programmes; and
- Lack of adequate office space to provide youth friendly services.

Way forward

- Need for additional budgetary allocation to the Department;
- Purchase of two utility vehicles and a bus;
- Fast tracking of Youth Policy, Mentorship Policy, Youth Service Bill, Youth Enterprise and Innovation Fund Bill, Sports Fund Regulation;
- Need for recruitment and retraining of staff for proper service delivery;
- Need for training of staff on disability mainstreaming; and
- Fast track construction of youth friendly talent and incubation centres

6. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.). How is the entity treating its staff to ensure that talent is retained to continue offering the services needed by the citizens.

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

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

b) Responsible ethical practices-

Corruption free environment

c) Stewardship of goods and services

Outline efforts to safeguard the rights and interests of its citizens

5. Community Engagements

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community social responsibility The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

7. Statement of Management Responsibilities

Section 164 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 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, 2024. 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, 2024 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

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

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.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on _____ 2024


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

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Uasin Gishu set out on pages 1 to 48, which comprise of the statement of assets and liabilities as at

30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts – recurrent and development for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects 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, 2024 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 County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variance Between Financial Statements Balances and Data in IFMIS Reports

The amounts reflected in statement of receipts and payments differ with the amounts reflected on Integrated Financial Management Information System (IFMIS) ledger balances as detailed below:

	Financial Statements Amounts (Kshs.)	Amounts in IFMIS Reports (Kshs.)	Variances (Kshs.)
Receipts			
Receipts	9,709,129,531	10,260,805,404	551,675,873
Payments			
Use of Goods and Services	1,961,400,843	1,962,773,408	1,372,565
Transfers to Other Government Units	554,884,279	658,817,171	103,932,892
Other Grants and Transfers	573,456,190	346,101,716	227,354,474
Acquisition of Assets	1,760,938,195	1,857,938,194.95	97,000,000
Finance Costs, including Loan Interest	76,270	52,904,702	52,828,432
Other Payments	52,904,702	26,424,187	26,480,515

Although explanation and reconciliation was provided by Management, there were still variances between the two sets of records.

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

2. Domestic and Travel Subsistence

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,961,400,843 which includes domestic, travel and subsistence amount of Kshs.183,184,591 as disclosed in Note 4 to the financial statements. However, there were some irregularities in the management of the imprests issued to officers in different departments as follows:

2.1 Department of Livestock

The domestic, travel and subsistence amount of Kshs.183,184,591 includes an amount of Kshs.3,890,720 from the Department of Livestock. The Department undertook an unspecified programme to train farmers in various Wards within Uasin Gishu County. An imprest of Kshs.471,600 was issued for the training. However, it was not clear how the participating farmers were identified for the training, their telephone contacts were not disclosed and means of transport while going to or from the trainings were not provided for verification.

2.2 Department of Health

The domestic, travel and subsistence amount of Kshs.183,184,591 includes an amount of Kshs.5,152,130 from the Department of Health. The domestic, travel and subsistence expenses related to medical camps, receiving and distributing drugs from KEMSA, supervision of health facilities and NHIF sensitization. However, payment vouchers amounting to Kshs.3,909,700 were not provided for review.

2.3 Department of Roads

The domestic, travel and subsistence amount of Kshs.183,184,591 includes an amount of Kshs.17,288,408 from the Department of Roads. However, sampled payment vouchers amounting to Kshs.1,095,740 were not provided for review.

In the circumstances, the accuracy and completeness of domestic travel and subsistence amount of Kshs.183,184,591 could not be confirmed.

3 Unsupported Health Expenses for Commissioning of Mama Rachel Maternity Hospital

The statement of receipts and payments reflects use of goods and services amount of Ksh.1,961,400,843 which includes other operating expenses amount of Kshs.354,407,404. This includes Health Department expenses amounting to Kshs.16,402,542 out of which payments of Kshs.5,465,500 relating to the commissioning of Mama Rachel Maternity Hospital were not supported.

In the circumstances, the accuracy and occurrence of the other operating expenses amounting to Kshs.5,465,500 could not be confirmed.

4 Unsupported Fuel, Oil and Lubricants

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,961,400,843 which includes fuel, oil and lubricants amount of Kshs.177,043,731 as disclosed in Note 4 to the financial statements. Review of expenditure relating to purchase of fuel, oils and lubricants revealed that the Roads Department spent an amount of Kshs.74,251,377 on fuel, oil and lubricants. However, the daily work tickets indicating fuel purchased and drawn, detail orders and suppliers fuel statements showing how the fuel was utilized from the Department of Roads were not provided for review. Further, the list of vehicles maintained and/or assigned to each department were not provided for audit thereby making it difficult to track fuel usage across the County. In addition, the Departments did not maintain independent fuel registers rendering analysis of the usage of respective departments fuel allocation impossible.

In the circumstances, the accuracy and completeness of the fuel expenditure amount of Kshs.177,043,731 could not be confirmed.

5 Unsupported and Misclassified Expenditure on Foreign Travel

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,961,400,843 which includes foreign travel and subsistence allowance amount of Kshs.11,447,682 as disclosed in Note 4 to the financial statements. However, out of the total foreign travel and subsistence amount of Kshs.11,447,682, an amount of Kshs.7,843,246 was not supported. This was contrary to Regulation 104(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that all receipt and payment vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

Further, included in the foreign travel and subsistence amount of Kshs.11,447,682 is expenditure totalling to Kshs.3,139,886 that relates to domestic and subsistence allowance but was charged to the foreign travel vote. The foreign travel and subsistence expenses were therefore overstated and the domestic travel and subsistence allowances were under stated by a similar amount.

In the circumstances, the accuracy and completeness of foreign travel and subsistence expenditure of Kshs.11,447,682 could not be confirmed.

6 Anomalies in Pending Bills

Review of records relating to pending bills revealed the following anomalies;

- i. Note 19(1) to the financial statements reflects pending accounts payables balance of Kshs.642,153,876. However, the corresponding Annex 2 to the financial statements revealed outstanding balance as at 30 June, 2024 of Kshs.9,082,944

leading to a variance of Kshs.633,070,932 which was not been explained or reconciled.

- ii. Annex 4 to the financial statements reflects other pending payables of Kshs.41,465,948, which are amounts due to third parties. However, there was no breakdown or supporting documentation of this amount.
- iii. The financial statements reflects pending accounts payables of Kshs.642,153,876, pending staff payables of Kshs.23,773,532 and other pending payables of Kshs.41,465,948 all totalling Kshs.707,393,356. The corresponding prior year reflects pending accounts payable of Kshs.138,975,949., pending staff payables of Kshs.126,341,238 and other pending payables of Kshs.13,708,412 all totalling Kshs.279,025,598. There was an unexplained increase by Kshs.428,367,750 in pending bills from Kshs.279,025,598 in financial year 2022-2023 to Kshs.707,393,356 in financial year 2023-2024.
- iv. Analysis of pending payments revealed an amount of Kshs.31,340,000 for acquisition of various parcels of land. Despite this amount being due for payment and was supported by invoices, it was not included in the list of pending bills as at 30 June, 2024.
- v. Management did not provide ageing analysis for the pending bills making it difficult to determine priority order of pending bills debt settlement.
- vi. Pending bills of Kshs.22,907,356 that were carried forward from the financial year 2022-2023 were still pending as at 30 June, 2024 even though the County Government incurred and paid other bills during the year yet the balance brought forward should constitute a first charge to the subsequent year budget. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which require that debt service payments form a first charge on the County Revenue Fund and the Accounting Officer to ensure that the County Government does not default on debt obligations. It was also in contravention to Treasury Circular No. 7/2023 of 21 June, 2023 which provides that Accounting Officers should ensure that carryover payments emanating from financial year 2022-2023 are treated as a first charge against the financial year 2023-2024 budgetary allocation before entering into any new commitments.

In the circumstances, the accuracy and completeness of pending bills balance of Kshs.707,393,356 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Uasin Gishu Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts - recurrent and development combined - reflects final receipts budget and actual on comparable basis amounts of Kshs.13,286,616,749 and Kshs.9,709,129,531 respectively resulting to an under-funding of Kshs.3,577,487,218 or 27% of the budget. Similarly, the County Executive spent an amount of Kshs.9,164,762,310 against actual receipts of Kshs.9,709,129,531 resulting to an under-absorption of Kshs.544,367,221 or 6% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Years Audit Matters

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

Other Information

The Management is responsible for the other information set out on pages iii to lxxxii which comprise of acronyms and glossary of terms, key entity information and management, governance statement, foreword by the CECM Finance and Economic Planning, statement of performance against predetermined objectives, environmental and sustainability reporting and statement of management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees

1.1 Failure to Observe Ethnic Balance on Staff Composition

Review of the Integrated Payroll and Personnel Database (IPPD) as at 30 June, 2024 revealed that the County Government of Uasin Gishu had employed a total of four thousand, six hundred and thirty-nine (4,639) employees out of whom four thousand and one (4,001) or 86% of the total members of staff were from the dominant community in the County. Further, The County Government of Uasin Gishu through its Service Board recruited one hundred and eighty-one (181) members of staff comprising of eight (8) directors, eleven (11) clerks, nine (9) cleaners, twenty-five (25) Earlier Childhood Development Education (ECDE) teachers and other officers during the year under review. However, out of the one hundred and eighty-one (181) members of staff that were recruited, one hundred and sixty seven (167) or 92% were from the dominant community in the County contrary to Section 65(1)(e) of the County Government Act, 2012 which stipulates that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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

1.2 Irregularities in Recruitment of Employees

The County Government through its Service Board recruited one hundred and eighty-one (181) members of staff comprising of eight (8) directors, eleven (11) clerks, nine (9) cleaners, twenty-five (25) ECDE teachers and other officers during the year under review.

The officers were appointed on 1 September, 2023 and deployed across various department within the County. However, the following anomalies were noted during the recruitment process;

- i. No human capital plan/recruitment plan was provided for audit to justify the recruitment of members of staff contrary to Regulation 119(2) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the budgetary allocation for personnel costs shall be determined on the basis of a detailed costing of a human capital plan of a County Government entity as approved by the responsible County department for public service management matters, the County Public Service Board and County Treasury.
- ii. All the staff appointed were not inducted within the first three months contrary to Section H.6 of Public Service Human Resource Manual, May, 2016 which requires State Departments to conduct induction training within three (3) months for newly recruited officers and those who have joined the State Departments on transfer, promotion and re-designation.
- iii. No evidence was provided to confirm that the vacancies of the posts filled emanated from the gaps in the authorized staff establishment and proof of when the vacancies arose. This was contrary to Section B.5(2) of County Public Service Human Resource Manual, May, 2013 that requires all vacancies to be declared in a prescribed format which shall include: the number of vacancies; when the vacancy occurred; whether the vacancy is within the authorized establishment and other relevant details.
- iv. No evidence of advertisement, shortlisting, Interview evaluation criteria, attendance register for the officers interviewed and interview report was maintained by the County Public Service Board contrary to Section 68 of the County Government Act, 2012 which requires that Subject to the relevant legislation, the County Public Service Board shall, for a specified period, maintain a record of all applications received in response to advertisements inviting applications and such record may be inspected by any person.

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

1.3 Irregular Payment of Special House Allowance

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,261,101,832 as disclosed in Note 3 to the financial statements. Included in the compensation of employees amount of Kshs.4,261,101,832 is special house allowance processed through IPPD system totalling Kshs.5,793,756. Review of the personal files for the respective members of staff that were paid special house allowance revealed that the only housing benefit authorized for payment was the rental house allowance. Therefore, the extra payment of the special house allowance constituted duplicate payment of allowances that had already been compensated for as per their terms of engagement. This was contrary to Paragraph 2.3 of the Salaries and Remuneration Commission (SRC) circular REF:SRC 027/08/2015 on allowances policy guideline for the public service issued in October, 2021 which states that all payment of allowances for

purposes that are already compensated for in the relative worth of job or whose purpose overlaps with that of basic salary, results in double compensation.

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

1.4 Irregular Payment of Acting Allowance

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,261,101,832 as disclosed in Note 3 to the financial statements. Included this amount is acting allowance processed through the IPPD system totalling Kshs.1,760,000. However, five (5) members of staff that acted for more than six (6) months earned allowances amounting to Kshs.1,005,864 contrary to Section C.14(1) of Public Service Human Resource Manual, May, 2016 which stipulates that Acting allowance is not payable to an officer for more than six (6) months.

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

1.5 Non-Compliance with a Third Rule on Salary Deductions

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,261,101,832 as disclosed in Note 3 to the financial statements. Analysis of the Integrated Payroll and Personnel Database (IPPD) data for the year ended 30 June, 2024 revealed seven hundred and sixty-four (764) members of staff who earned salaries below one third of their basic salaries. This was contrary to Section 19(3) of Employment Act, 2007 which states that the total amount of all deductions which under the provisions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

1.6 Payment of Early Childhood Development (ECD) Teachers Outside IPPD

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,261,101,832 as disclosed in Note 3 to the financial statements. Review of personnel records revealed that an amount of Kshs.29,956,721 was paid to permanent and pensionable ECDE teachers who had been in service since 2022. However, the amount was being paid outside IPPD system contrary to the National Treasury Circular No.13/2019 which states that personnel emoluments payments should be processed through Integrated Personnel Payroll Data (IPPD) system.

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

2 Procurement of Staff Insurance Covers

2.1 Irregular Procurement of Employee Insurance Covers

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,961,400,843 which includes insurance costs amount of Kshs.297,390,753 as disclosed in Note 4 to the financial statements. Examination of records provided for review

revealed that the County Government made payments to two (2) insurance companies amounting to Kshs.36,952,233 for the provision of insurance policies to Uasin Gishu County employees. However, the following anomalies were observed:

- (i) The contract between one of the insurance companies and Uasin Gishu County for Work Injury Benefit Act (WIBA) Policy was signed on 16 November, 2023. However, although there was evidence of claims by employees, no claims have been compensated under the policy. Documents provided for audit indicates that there were some claims reported to the Insurance Company in March, 2024 and by the time of audit on September, 2024, the Insurance company had not Compensated the claims. This has raised concern on the value for money obtained from the insurance policy that was due to expire on 15 November, 2024.
- (ii) The executed insurance policy document for one of the insurance companies was not provided for audit.
- (iii) Other supporting documents like the reported pending claims were also not provided for review.

In the circumstances, the value for money paid for insurance policies and the effectiveness of the insurance policies could not be confirmed.

2.2 Unsupported Payment of Staff Medical Insurance Cover

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,961,400,843 which includes insurance costs amount of Kshs.297,390,753 as disclosed in Note 4 to the financial statements. The County Government entered into a contract with a local insurance company for the provision of services for staff medical insurance cover on 12 July, 2022 at a contract sum of Kshs.435,644,666 for a contract period of two (2) years. Examination of records provided for audit revealed that the County made a payment of Kshs.216,000,000 through two (2) payment vouchers. However, review of the staff medical cover payment revealed the following anomalies;

- i. Clause 6 of the Contract indicated that the scheme shall cover two thousand, nine hundred and four (2,904) members of staff and their dependants. However, Management did not provide details of members of staff covered under the scheme for audit.
- ii. Further, the County staff payrolls revealed that it had a total of four thousand, six hundred and seventy-five (4,675) employees however, only two thousand nine hundred and four (2,904) staff members were covered. This translates to approximately 62% of the total County staff being covered under the Scheme. However, Management did not provide evidence on how the two thousand nine hundred and four (2,904) members of staff were identified.
- iii. The details of approved hospitals and medical facilities available for staff under the Scheme were not provided for review.

- iv. Clause 6 of contract further states that, “for any additional employees, calculation for extra payments shall be agreed upon by the parties and done on pro-rata basis”. However, there was no evidence to show that the newly recruited members of staff totalling two hundred and five (205) in the year under review were included in the insurance medical cover as there was no additional premium debited by the Insurance neither was there evidence of payment.

In the circumstances, the accuracy and validity of the insurance payment of Kshs.216,000,000 could not be confirmed.

3 Information Communication Technology (ICT) Equipment

The ICT Department undertook a project to set up a data hub/cybercafés at the Sub-County offices. Desktops and servers of undetermined value were procured and delivered to Moiben Sub-County offices. Physical verification of the assets at Moiben Sub-County offices revealed that a room had been set aside with some desktop monitors inside. However, the following observations were made;

- i. There was no representative from either the ICT Department and/or officer from the Sub-County office in charge of the equipment in the room.
- ii. The monitors, desktop and server equipment were not tagged/labelled.
- iii. The cost/value of the monitors, desktop and server equipment could not be determined.
- iv. None of the items were operational and had not been used for over two (2) years since acquisition. Therefore, it was not possible to determine whether the equipment was still in good working condition.

In the circumstances, there was no value for money for the idle equipment and the objectives of the equipment could not be met.

4 Failure to Adhere to the DANIDA Funds Agreement

Review of the DANIDA Funds Agreement revealed the following instances of non-compliance with the Donor Bilateral Agreement as listed below;

4.1 Late Disbursement of Funds to the Qualifying Health Facilities

The County Government of Uasin Gishu received the DANIDA grants in 2021-2022 and 2022-2023 financial years on 11 July, 2023 in two tranches amounting to Kshs.7,012,500 and Kshs.5,453,554 respectively all totalling Kshs.12,412,500. The County disbursed the 2022-2023 tranche amount of Kshs.5,453,554 to one hundred and twenty-four (124) facilities on 27 November, 2023 however, eight (8) facilities among the one hundred and twenty-four (124) did not receive their share of the DANIDA grants totalling Kshs.267,551. Further, the County Government of Uasin Gishu disbursed the 2021-2022 financial year tranche amount of Kshs.7,012,500 on 17 June, 2024 to the one hundred

and twenty-four (124) facilities. However, twenty (20) facilities did not receive their share amounting to Kshs.1,005,802. No explanation was provided for failure to disburse the funds in time and failure to disburse the funds to all the qualifying health facilities.

This was contrary to Part 5(1) of the Donor Bilateral Agreement with the Implementing Partner which stipulates that the conditional grants must be disbursed by Counties to the eligible health facilities within twenty-five (25) working days after receipt from The National Treasury.

In the circumstances, Management did not adhere to the Donor Bilateral Agreement.

4.2 Failure to Disburse Funds to the Facilities

The County Government of Uasin Gishu received an amount of Kshs.11,550,000 on 10 July, 2024 being 2023-2024 DANIDA counterpart funds tranche which was disbursed to one hundred and one (101) facilities in 15 July, 2024. However, the County Government did not replenish the County's equitable share as per the financing agreement neither did the Accounting Officer disclose whether the amount had been set aside or budgeted for to cover the counterpart facilities. Further, out of the One hundred and twenty-four (124) eligible facilities, twenty-three (23) facilities did not receive their share of the donor funding totalling to Kshs.1,623,096. Management did not explain the non-disbursement to the twenty-three facilities.

4.3 Central Bank of Kenya Special Purpose Account (SPA) Balance

Review of records provided for audit revealed that the DANIDA Central Bank of Kenya Special Purpose Account (SPA) had a balance of Kshs.2,896,449 accruing to the financial years 2021-2022, 2022-2023 and 2023-2024 and due to various facilities as shown below:

Grant Period	No of Facilities	Amount Pending in (Kshs)
2021-2022	8	267,551
2022-2023	20	1,005,802
2023-2024	23	1,623,096
Total		2,896,449

The amount of Kshs.2,896,449 had not been disbursed to the facilities as at the time of audit in September, 2024. Further, the eight (8) facilities which had not received the 2021-2022 disbursement did not also get the 2022-2023 and 2023-2024 disbursements and no explanation was provided.

Management was in breach of the financing agreement by failing to transfer the money to the facilities within twenty-five (25) days after receipt from The National Treasury as stipulated in the financing agreement.

4.4 Failure to Prepare Facility Returns

According to donor bilateral agreement, health care facilities are required to make returns to the donor on receipts and expenditure on a quarterly basis. However, the returns for health care facilities were not provided for audit. In addition, bank confirmations certificates for the health care facilities were not provided for review.

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

5 Irregular Outsourcing of Consultancy Services

The statement of receipts and payments reflects use of goods and services amount of Ksh.1,961,400,843 which includes other operating expenses amount of Kshs.354,407,404 which further includes operating expenses for Lands Department amounting to Kshs.5,933,354. Review of the nature of operations for the department of Lands and Physical Planning revealed that the Department engaged three (3) consultancy firms for provision of unidentified consultancy services within the Department and paid them an amount of Kshs.5,058,354. However, it was not clear why consultancy services were sought as the Department that is fully staffed with competent human resource who would have undertaken the works as part of their daily job.

In the circumstances, there was no value for money on the amount of Kshs.5,058,354 spent on consultancy services.

6 Verification of Construction of Hospitals

The statement of receipts and payments reflects acquisition of assets amount Kshs.1,760,938,195 which includes construction of buildings amount of Kshs.678,830,346 as disclosed in Note 9 to the financial statements. However, physical verification for the sampled hospitals buildings revealed the following anomalies:

6.1 Ziwa Sub-County Hospital

The County Government entered into a contract with a local contractor on 16 May, 2023 for the proposed erection and completion of Theatre Block and Post Natal Block at a contract sum of Kshs.14,599,635 for a contract period of thirty-six (36) weeks. The County paid Kshs.4,094,735 on 05 October, 2023 bringing the total payments made under the contract as at 30 June, 2024 to Kshs.12,287,201 or approximately 84% of the contract sum.

Physical verification carried out in the month of November, 2024 revealed that the construction of the building had stalled with the structure having been roofed but finishing was not done. The contractor was not on site and the works were approximately 80% complete and the project time had lapsed and there was no evidence of extension of the contract.

6.2 Turbo Health Centre

The County Government entered into a contract with a local contractor on 12 April, 2023 for the proposed construction of Model Sub County Hospital which included Out patient Department (OPD) Block, Maternity Block, Family Planning Block, Antenatal Natal Clinic (ANC) Block, Dental Block, Incinerator, Kitchen, Laundry, Morgue, Chapel and External Works at Turbo Health Centre, at a contract sum of Kshs.705,710,330 for a contract period of one hundred and forty-four (144) weeks. The third Inspection and Acceptance Certificate dated 13 February, 2024 states that excavation and foundation layout in the morgue and chapel was ongoing. However, physical verification revealed that the excavation was completed and works returned to the main building. The County paid Kshs.35,842,853 on 31 May, 2024 bringing the total payments made under the contract as at 30 June, 2024 to Kshs.111,140,043.75 or approximately 16% of the contract sum.

Physical verification done in the month of November, 2024 revealed that the contractor was on site, the main building block was in progress and the works were approximately 20% complete and the project time had lapsed.

6.3 Ziwa Level (V) Hospital

The County Government entered into a contract with a local contractor on 02 January, 2020 for the construction of Ziwa Level (V) Hospital in Uasin Gishu, at a contract sum of Kshs.806,562,179 and for a contract period of two (2) years which was to be completed by 2 January, 2022. The County paid Kshs.49,232,009 on 26 June, 2024 bringing the total payments made under the contract as at 30 June, 2024 to Kshs.311,445,626 or approximately 39% of the contract sum.

Physical verification done in the month of November, 2024 revealed that the building had stalled at the roofing level, contractor was not on site, the works were approximately 60% complete, the project time had lapsed and there was no evidence of contract extension.

6.4 Renovation of Uasin Gishu District Hospital

The County Executive entered into a contract with a local company for the renovation of Uasin Gishu County Hospital and construction of hospital pharmacy waiting bay and civil works, on 17 July, 2023 at a contract sum of Kshs.26,360,890 for a contract period of twelve (12) weeks from the date of site handing over. However, the following anomalies were noted:

- (i) The Bill of Quantities contained project management expenses for the Department of Roads, Transport and Public Works, Uasin Gishu County Officers, provision of Ksh.1,500,000. This amount was not accounted for in the Bill of Quantities.
- (ii) The Bill of Quantities provided for pre-painted galvanized corrugated iron sheets gauge 26 and manufactured by Mabati Rolling Mills or any other equal and approved laid on purlins. However, the iron sheets used in the gate house were gauge 28 (BQ GH/5).

- (iii) The Bill of Quantities provided for paving slabs around the building-50mm thick precast concrete paving slabs size 600mm*600mm bedded and jointed in cement and sand (1:4) mortar laid on and including 50mm thick sand bed including anti-termite treatment. (BQ WB/3). However, these were not fitted.
- (iv) The Bill of Quantities provided for rainwater collection fixtures on page BQ PM/7 which were not implemented.
- (v) The Bill of quantities provided for rubber door stopper complete with 38mm raw bolt in page (BQ PM/8) which was not fixed.

In the circumstances, the value for money spent on construction of the Hospital projects could not be ascertained.

7 Irregularities in Construction of Civil Works Road Projects

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,760,938,195 which includes construction of roads amount of Kshs.436,924,025 as disclosed in Note 9 to the financial statements. Physical verification of the roads constructed revealed the following anomalies;

- (i) The contracts executed between the County Executive and contractors did not indicate the total length and width of the roads to be worked on rendering a proper vetting of the works done impossible.
- (ii) The County Executive did not provide evidence that both the County engineers who supervised the civil work projects and the contractors were registered and licensed by Engineering Board of Kenya in compliance with Engineers Act, 2011.
- (iii) Some of the roads were constructed with no provision for drainage on the sides or the drainages were poorly done leading to flooding during rainy seasons. This was despite the fact that most of the roads were in areas that were susceptible to water clogging and/or were swampy when it rained. Box culverts were constructed in several areas however, poor channelling after the culverts were done meant that some of the culverts were flooded and clogged, defeating their purpose. As a result, there was visibility of damage caused by water on the roads constructed due to rainfall.
- (iv) During verification of the road construction projects in the County, some of the area residents where the projects were being done interviewed and it was revealed that those roads were not maintained during the period under review.
- (v) The road construction contracts included amounts for items such as supervisory fees, prime costs, engineers miscellaneous accounts for inspectors and tallying clerks. These amounts were not explained and their usage could not be confirmed.

- (vi) The road construction contracts did not indicate the individual and cumulative road distances to be covered and there was unclear demarcation of starting and end points making it difficult to ascertain where works began and where they ended, thereby limiting the ability to accurately verify the scope of works.
- (vii) The County Executive entered into a contract, with a local company on 3 March, 2022 for the construction of Kipsano-Cheptabach footbridge in Cheptiret/Megun Ward in Uasin Gishu County at a contract sum of Kshs.2,993,653. The Inspection and Acceptance Committee through a report dated 16 November, 2022 confirmed that the work was at 100% completion and recommended that the contractor be paid. The Chief Officer approved the payment of the contract sum through a payment voucher signed and stamped by the Chief Officer Roads on 30 June, 2023. Physical verification at the time of audit in November, 2024 revealed the project was incomplete and not in usable state and may have to be completely overhauled and reconstructed again. The constructed footbridge was not in use due to structural defects, improper alignment, and lack of accessibility, making it incapable of serving its intended purpose for pedestrian use. This was contrary to Regulation 132(1) of the Public Finance Management (County Government) Regulations, 2015 which states that the Accounting Officer of a County Government entity shall take full responsibility and ensure that proper control systems exist for assets and that (a) preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse.

In the circumstances, there was no value for money on the project.

8 Irregularities in Rehabilitation of Civil Works

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,760,938,195 which includes rehabilitation of civil works amount of Kshs.23,498,675 as disclosed in Note 9 to the financial statements. Review of sampled payment vouchers and other supporting documents revealed the following anomalies:

- (i) It was not clear whether the projects were identified through public participation process as the projects could not be directly traced to the public participation reports.
- (ii) In some cases, purchase orders were not issued to suppliers contrary to Section 106(5) of the Public Procurement and Assets Disposal Act, 2015 which states that the procuring entity shall place a purchase order with the person submitting the successful quotation and the person submitting the successful quotation shall confirm the purchase order in writing.
- (iii) It is doubtful as to whether the unsuccessful bidders were notified as the copies of regret letters were not stamped "received" by the unsuccessful bidders which would confirm that indeed the letters were delivered to the unsuccessful bidders. This was the case for all the sampled procurement files.

- (iv) There were instances where project handover certificates from the contractor were not provided for audit review.
- (v) Some of the projects did not have publicity sign boards as specified in the priced Bill of Quantities.

In the circumstances, the value for money spent on rehabilitation of civil works could not be confirmed.

9 Irregularities in Construction and Civil Works

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,760,938,195 which includes construction and civil works amount of Kshs.224,502,120 as disclosed in Note 9 to the financial statements. However, review of sampled payment vouchers and other supporting documents revealed the following anomalies;

- i. The expenditure was not supported with evidence that the projects were identified through public participation process as the projects could not be directly traced to the public participation reports.
- ii. There were instances where procuring entity did not place a purchase order with the successful bidders as required by the law.
- iii. There were payments amounting to Kshs.15,658,565 made to four (4) local companies comprising of supply and delivery of assorted tools amount of Kshs.2,883,800, supply and delivery of assorted personal protective items amount of Kshs.1,189,800, and beatification of arboretum amount of Kshs.7,544,965 which were not related to Construction and Civil works resulting to misstatements in the financial statements.
- iv. An amount of Kshs.2,763,890 was incurred towards renovation works at Uasin Gishu TAC Center. However, physical verification carried out at the time of audit in November, 2024 revealed leakages on ceiling boards of both renovated buildings at TAC center and the newly constructed abolition block. Further, paving slabs had not been laid around the ablution block as specified by the Bill of Quantities yet the contractor had handed over the site to Uasin Gishu County Executive.
- v. There were instances where project handover certificates from the contractor were not provided for review.
- vi. Some of the projects did not have publicity sign boards as specified in the priced by Bill of Quantities.
- vii. Physical verification of renovation works of the fire station at Maili Nne at the time of audit in November, 2024 revealed that User Department Requisition and professional opinion were not supported by indicative market prices/market survey, the procuring entity did not place a purchase order with the successful

bidder, there was no project signboard as per the Bill of Quantities (BQ), the storage store and site office were not constructed as per the BQs and materials were kept within the building which was being renovated, progress chart as per the BQs was not provided for audit review, hoarding was not provided as per the BQ, clothing cubes for ladies washrooms were not fabricated as per the BQ, three coats of exterior emulsion paint to external walls was not done, water cistern was not done, there were leakages on the roof, works on external toilets incomplete and the contractor was not on the site at the time of physical inspection.

In the circumstances, Management was in breach of the law, and the value for money on the civil works could not be confirmed.

10 Prolonged Delays in Upgrading of 64 Stadium

The statement of receipts and payments reflects acquisition of assets amount Kshs.1,760,938,195 which includes construction and civil works amount of Kshs.224,502,120 as disclosed in Note 9 to the financial statements. Included in the balance is an amount of Kshs.65,761,727 paid to the contractor towards the upgrading of 64 – Stadium in Eldoret Municipality. As reported previously, records provided for audit revealed that an advert was done on 30 October, 2020 for the Upgrading of the Stadium. Six firms responded to the tender and on 27 November, 2020, Evaluation Committee sat and evaluated the bids and all the six bidders were found to be non-responsive. Regret letters were sent to the bidders on 4 December, 2020 and subsequently retendering was done and evaluation report dated 21 January, 2021 indicated that the bidders were non-responsive yet again. An advert was placed in the local dailies on 28 January, 2021 and retendering was done a second time and seven (7) bidders responded. Evaluation was done on 21 February, 2021 and the tender was awarded to a local company at a contract sum of Kshs.1,163,563,925. The contract was signed on 9 April, 2021 with contract period of sixty (60) weeks commencing immediately upon site handover which was done on 14 June, 2021 and expected end date of 9 August, 2022. Physical verification of the project in August, 2024 revealed the following anomalies;

- i. The contractor was on site although there was no activity.
- ii. The grass on the football pitch was drying due to failure to adequately water/irrigate the grass.
- iii. The electricity lines had not been moved.
- iv. The contractor wrote an extension letter on 25 July, 2022 and the Inspection and Acceptance Committee met on 8 August, 2022 and approved the extension for another nine (9) months till May, 2023. No performance was provided for review for covering the contract extension.
- v. On 4 May, 2023 the contractor requested for another Extension and Inspection and Acceptance Committee approved it on 8 May, 2023 for another nine (9)

months till March, 2024. No performance was provided for review for covering the contract extension.

- vi. The contractor requested for a further extension by eighteen (18) months through a letter to the Project Manager dated 29 February, 2024. The request was granted by the Municipality Manager through a letter dated 8 March, 2024. This was contrary to Regulation 132(2)(b) of Public Procurement and Asset Disposal Regulations, 2020 which requires the formation of an evaluation committee for any variations. Further neither of the extensions was forwarded to the Authority as per Section 139(5) of the Public Procurement and Asset Disposal Act, 2015.
- vii. There was no documentary evidence provided by the Project Implementation Committee on the Contract Management Plan that was to provide for review meetings, a risk register maintained to monitor all identified contract risks and their mitigation plan and a status report that include; executive summary report on performance of activities and budget and any other issues relevant to the contract such as environmental and general observation on the performance rating.
- viii. At the time of the verification, the project had already delayed over two (2) year based on the initial contract delivery date and yet implementation was at 70% according to Inspection and Acceptance Committee report dated 14 June, 2024. Since then, the contractor has not continued with works at the site citing delays in payment of the last payment certificate raised on 31 May, 2024.
- ix. Through a letter dated 7 March, 2024, the Municipal Manager appointed a project implementation team for the project. Among the responsibilities of this team was project performance monitoring, ensuring the procuring entity meets its payment and other obligations in a timely manner, reviewing contract variation requests and making recommendations on the same among others. However, at the time of audit in October, 2024 the effectiveness of this Committee was in doubt as monitoring and evaluation reports prepared by this Committee were not presented for audit review.
- x. As at the time of audit in October, 2024, payments totalling Kshs.663,428,347 had been made leaving an unpaid balance of Kshs.500,135,578.

In the circumstances, the objectives of the project have not been realized and there is no value for money incurred on the project.

11 Irregularities in Procurement of Mobile Phone and Laptop

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,760,938,195 which includes purchase of office furniture and general equipment amount of Kshs.39,965,206 as disclosed in Note 9 to the financial statements. Included in this amount is a mobile phone model Samsung S23 Ultra and a Macbook laptop computer that was procured by the Department of ICT at a cost of Kshs.430,000 from a local company.

Physical verification of the Procurement of ICT equipment revealed the following issues;

- (i) The mobile phone was provided for audit verification but the laptop computer was not provided for verification rendering its existence doubtful.
- (ii) The local company after being awarded the tender for the supply of mobile phone and laptop and accepting the terms under the tender wrote to the Chief Officer ICT & E-Government in a letter dated 23 May, 2023 stating that they were unable to supply the MacBook M1 512gb owing to its alleged unavailability in the Country. The Company therefore requested to supply MacBook M1 256gb which was irregular.
- (iii) The Chief Officer ICT & E-Government vide an internal memo dated 24 May, 2023 directed the Inspection and Acceptance team to receive the revised MacBook M1 256gb to be supplied by the local company. This was contrary to Section 176(1)(d) of the Public Procurement and Asset Disposal Act, 2015 which states that a person shall not unduly influence or exert pressure on any member of an opening committee evaluation committee and disposal committee or on any employee or agent of a procuring entity or the Accounting Officer to take a particular action which favours or tends to favour a particular tenderer. It was also not clear why the other bidders were not contacted and/or the Evaluation Committee reconstituted. Further, directives issued to the Inspection and Acceptance Committee indicates Management overreach contrary to the provisions of the Public Procurement and Asset Disposal Act, 2015.

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

12 Irregular Extension of Consultancy Services in the Upgrading of 64 - Stadium

The County Government of Uasin Gishu advertised for Consultancy Services for the Upgrading of 64-Stadium in the Municipality of Eldoret in 2020/2021 financial year. The contract was awarded to a local company and was signed on 23 April, 2021 at a contract price of Kshs.56,800,000 for a contract period of sixty (60) weeks with an expected contract end date of July, 2022. The contract was extended two (2) times, the first extension was from 8 August, 2022 to 9 May, 2023 (for 9 Months) and the second extension was from 9 May, 2023 to March, 2024 (10 Months). However, the following anomalies were observed;

- (i) The contracts were extended without the recommendations from the relevant Evaluation Committee approving the request for extension contrary to Section 139(1) of the Public Procurement and Assets Disposal Act, 2015, on amendment or variation of the contracts which states that amendment or a variation to a contract resulting from a procurement proceeding is effective only if — (a) the variation or amendment has been approved in writing by the respective tender awarding authority within a procuring entity.

- (ii) Documents provided for audit indicated that the project was extended two times and for more than thirty (30) days contrary to Section 88(3) of the Public Procurement and Asset Disposal Act, 2015 which states that an extension under Subsection (1) shall be restricted to not more than thirty (30) days and may only be done once.
- (iii) The Contract period was for sixty (60) weeks however, by the time of audit the contract was extended two times totalling seventy-six (76) weeks, a period which is more than the contract period.
- (iv) The Accounting Officer could not explain the above-mentioned irregularity and if there was need for the extension of the contract given that it was terminated on 19 March, 2024 before the completion of the project and immediately after the second extension which ended on 9 March, 2024.
- (v) The consultancy services were terminated as per the memo dated 19 March, 2024 from Municipal Manager addressed to Chief Officer Finance which states that "the Consultancy services for the upgrading of 64 Stadium in the Municipality of Eldoret had lapsed due to expiry of their contract on 9 March, 2024."
- (vi) The accountant did not explain why the consultancy were terminated given that by the time of audit on September, 2024 the Works (Upgrading of 64 Stadium for the Municipality of Eldoret) was still on progress and the Consultancy may sue the Uasin Gishu County for damages and recovery of the remaining consultancy fee.
- (vii) Clause No.4 of the contract on deliveries provides that during the consultancy contract period the consultant is expected to prepare stakeholder reports as part of the deliveries. However, records provided for audit indicated that the latest report prepared by the Consultancy was dated 18 January, 2022 and was received on 13 January, 2022 by the Accounting Officer. It was also noted that the contract between the consultancy and the County Government of Uasin Gishu did not state if the reports will be periodic reports or on a given percentage of works by the main Contractor doing the works. The Accounting Officer did not explain this abnormally and the reason for lack of continuous reports by the consultant on the status of the Project.

In the circumstances, Management was in breach of the law and the County did not get value for money on the acquired consultancy services.

13 Misstatements, Irregularities and Illegalities in the Acquisition of Land

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,760,938,195 which includes acquisition of land amount of Kshs.119,750,000 as disclosed in Note 9 to the financial statements. During the year under review, the County Government purchased ten (10) parcels of land at a cost of Kshs.129,150,000. Review of records and other supporting documents relating to the acquisition of land revealed the following anomalies:

- (i) No documentary evidence was provided to show successful registration of all the parcels of land in favour of the County Government.
- (ii) During physical verification of the said parcels of land, the owners/vendors or in some instances private individuals were using the parcels, for private gainful economic activities.
- (iii) Land mutation forms for all the ten (10) parcels purchased were not provided for audit verification making it difficult to ascertain whether the owners of the parcels had released the same to the County Government.
- (iv) Further, public participation minutes identifying the projects as priority needs by citizens of Uasin Gishu County were not provided for audit review.
- (v) All requisitions by the Accounting Officer/user department were not accompanied by feasibility studies, surveys and reports; environmental and social impact assessment reports and reasonable expected date of delivery.
- (vi) No evidence was provided to confirm that the estimated value of the parcels of land as recorded in user department requisition and professional opinion were realistic and based on the prevailing rates for the areas where the various parcels of land are located.
- (vii) The procurement method used for all land purchases was open tendering. However, there was no evidence that the County Executive advertised the tenders of land purchase in the dedicated Government tender's portal; in its own website, or in at least one daily newspaper with national circulation. Further, it was doubtful whether open tender was the appropriate method of procurement given all the parcels of land purchased had initially been earmarked for purchase by the County Executive even prior to the initiation of procurement process. Inconsistencies in the number of bids received as recorded in the professional opinion, tender opening minutes and tender evaluation minutes for all the ten (10) parcels of land.
- (viii) Official search for all the parcels of land purchased by the County Government was done after execution of the sale agreement implying due diligence was carried out after transactions and not before which was irregular.
- (ix) Management of the County Executive has not yet processed the title deeds for all the parcels of land purchased during the year under audit, implying that the legal ownership of the parcels by the County Executive was in doubt.
- (x) All the parcels of land purchased were not demarcated hence it was not possible to differentiate the actual portion purchased by the county and the portion still belonging to the original owners. In addition, the parcels of land purchased for the

purpose of link roads were not supported by maps indicating the said parcels are public roads.

- (xi) The County Government acquired two (2) additional parcels of land, which were inadvertently omitted from the financial statements even though the parcels of land were acquired and paid for during the period under review.

In the circumstances, regularity of purchase of land could not be confirmed.

14 Stalled Construction of Chebororwa Agricultural Training Centre (ATC) Produce Stores

The statement of receipts and payments reflects acquisition of assets amount Kshs.1,760,938,195 which includes construction of buildings amount of Kshs.678,830,346 as disclosed in Note 9 to the financial statements. Review of the records provided for audit revealed that a contract was signed between the County Government and a local company on 8 May, 2023 for the construction of Chebororwa ATC produce stores in Uasin Gishu County at a contract sum of Kshs.4,890,000 for a contract period of sixteen (16) weeks with expected project completion date of 27 August, 2023. The first Inspection and acceptance certificate was issued on 19 June, 2023, the project was estimated at 46% complete. Subsequently, a payment of Kshs.2,252,510 was made on 17 October, 2023. However, as at the time of audit in October, 2024, the project was not complete. In addition, there was no evidence to indicate that the contractor had requested for extension of the contract. Physical verification in October, 2024 revealed that a few construction materials were on site, the contractor was not on site and the project had stalled.

Management explained that the contractor was served with two notices of slow progress and failed to respond to both of them with the contract period of sixteen (16) weeks ending on 27 August, 2023 without a request from the contractor for an extension.

Management has also explained that the contract expired at the end of project period and they were in the process of terminating the project after final certificate was raised. However, no evidence was provided to indicate that any steps had been taken towards termination of the project.

In the circumstances, the residents of Uasin Gishu County did not get value for the money spent on the project.

15 Irregularities in Issuance of Certificates of Completion

The statement of receipts and payments reflects acquisition of assets amount Kshs.1,760,938,195 which includes construction and civil works amount of Kshs.224,502,120 as disclosed in Note 9 to the financial statements. Review of records provided for audit revealed that the County Government entered into a contract with a local company on 16 May, 2023 for civil works in Huruma Sub-County Hospital in Uasin

Gishu County at a contract sum of Kshs.4,995,325 for a contract period of 16 weeks. It was observed that the first inspection and acceptance certificate of the works was issued on 9 June, 2023 while the first certificate of completion was issued on 05 June, 2023.

Further, the County Government also entered into a contract with a local company on 24 May, 2023 for power distribution at the West Maternity Hospital in Uasin Gishu County at a contract sum of Kshs.2,398,200 for a contract period of four (4) weeks. It was observed that the Inspection and Acceptance of the works was done on 28 June, 2023 one day after the issue of first and final payment certificate on 27 June, 2023.

It was noted from the payments that the completion certificates were being issued before Inspection and Acceptance Committee issues a certificate. This was contrary to Section 48(3) and (4) of the Public Procurement and Asset Disposal Act, 2015 which requires that the inspection and acceptance committee inspects goods, works or services immediately after delivery and ensure that they meet the technical standards defined in the contract and issue Interim or completion certificates or goods received notes, as appropriate and in accordance with the Contract.

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

16 Equipping the County Call Centre

The statement of receipts and payments reflects acquisition of assets amount Kshs.1,760,938,195 which included purchase of office furniture and general equipment amount of Kshs.39,965,206 as disclosed in Note 9 to the financial statements. Included in this amount was an expenditure of Kshs.3,783,800 that was paid a local company by the Uasin Gishu County through the Department of ICT being the final payment for the supply, delivery, installation, testing and commissioning of the County Call Centre. However, review and physical verification of the County Call Centre revealed the following anomalies;

- i. A local company supplied desktops, computers, laptops, telephones, headphones, storage server, 6KVA UPSs and one 2KVA UPS; the serial numbers to these items were not indicated in the S13 form and the delivery note. The Inspection and Acceptance Committee in their verification of the items did not also note the serial numbers. The omission to record the items unique identifiers makes them susceptible to loss/theft.
- ii. The specifications of the six (6) desktop computers at the Call Centre varied with those in the terms of reference.
- iii. The switchboard was acquired from the Public Service Management Department where it was previously used internally by the County. The switchboard runs on an old OS (Windows 7), while other equipment was on Windows 11 casting doubt to its compatibility and ability to operate efficiently.

- iv. The headphones delivered as per the delivery note were ten (10) but a physical count showed only nine (9) which were still boxed raising concerns about the value for money in the expenditure. The whereabouts of the tenth headphone could not be ascertained and no explanation was given as to why the headphones were yet to be issued despite the Call Center being operational.
- v. Despite the indications from the County Government that the Call Centre was fully furnished, staffed and operational, it was noted that only the ICT support was found in the Call Centre raising doubts as to the operationalization of the Call Center.
- vi. No laptops were provided for the audit verification. Upon inquiry, it was revealed that the laptops had been redistributed within the Department. No distribution schedule was provided for audit and it is not clear why and how the laptops were repurposed yet the function for which they were acquired was not yet achieved. In the circumstances, the existence of the laptops could not be confirmed.
- vii. The Call Center was to host six (6) attendants and a switchboard operator. Six computers had been procured however, it was not clear why in addition to the six (6) desktop computers acquired, the County went ahead to procure another ten (10) laptops and ten (10) headphones. No proper explanation was given for the excess purchase of laptops and this amounted to wasteful expenditure on the part of the County.

In the circumstances, the County Government may not have received value for money for the items purchased.

17 Irregularities in Certified Seeds

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,760,938,195 which includes purchase of certified seeds, breeding stock and live animals amount of Kshs.45,392,480 as disclosed in Note 9 to the financial statements. Review of records provided for audit revealed that an amount of Kshs.17,440,814 was incurred on procurement of coffee and avocado seedlings. However, the following issues were noted;

- i. There was no report on user needs or feasibility studies to determine the viability of the proposed agricultural projects within the County.
- ii. There were no elaborate criteria to identify the beneficiaries to the project or evidence provided to show that the delivered coffee and avocado seedlings were subsequently issued to the intended beneficiaries.
- iii. Payments for the supplies were not supported with delivery notes, stores counter receipt vouchers, stores issue records and valid nursery phytosanitary inspection certificates.

- iv. Contract awards on purchase of certified seeds were not reported to the Authority as prescribed to confirm the quality of the items supplied contrary to Section 138(2) of the Public Procurement and Asset Disposal Act, 2015.
- v. There was no evidence that monitoring and evaluation had been subsequently undertaken by County Agricultural Officers to assess the progress and provide assurance on success of the projects.

In the circumstances, Management was in breach of the law and purchase of coffee and avocado seedlings could not be confirmed.

18 Office of the County Attorney

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,961,400,843 which includes other operating expenses amount of Kshs.354,407,404 as disclosed in Note 4 to the financial statements. The other operating expenses amount of Kshs.354,407,404 further included legal expenses amount of Kshs.25,597,138. Review of records relating to legal expenses revealed that the County Government engaged the services of external advocates to represent it in various legal matters and paid an amount of Kshs.22,206,199 in legal fees. This was despite the County Government having a fully functioning Office of the County Attorney tasked with representing the County Executive in court or in any other legal proceedings.

The County has an approved staff establishment of forty-two (42) employees. As at the time of audit in November, 2024 the office of the County Attorney had a total of ten (10) employees. This was contrary to Section 22(1) of the Office of the County Attorney Act which states that there shall be such officers and other members of staff of the Office as the County Attorney, in consultation with the County Public Service Board, as it considers necessary for the proper and efficient discharge of the functions of the Office;

In the circumstances, the Office of the County Attorney is understaffed and regularity of legal fees of Kshs.22,206,199 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the 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 governance were not effective.

Basis for Conclusion

1. Lack of Operational Secondary Power Back Up

Review of business operation environment (including ICT) at the County Executive of Uasin Gishu revealed that the County Executive did not have in place operational secondary power back up alongside the national electricity grid during the year. This resulted to multiple instances where the staff of the County Executive remained unproductive for long periods whenever there were power blackouts affecting both the County Headquarters and Sub-County offices. At the time of audit in September, 2024, the secondary power back-up was still not in place.

In the circumstances, the efficiency and effectiveness of service delivery could not be confirmed.

2. Control Weaknesses in Asset Management

Annex 6 to the financial statements reflects summary of fixed assets register which has disclosed historical total costs of assets of Kshs.19,022,209,371. This amount consists of historical costs of assets of Kshs.17,261,271,176 and additions during the year of Kshs.1,760,938,195. However, a comprehensive asset register detailing the assets that the County owned and/or were in control of the County and their values were not provided for audit review. Therefore, the value of assets under the care and/or ownership of the County Executive could not be determined.

In the absence of a comprehensive asset register, there were weaknesses of internal control in respect of asset management.

3. Lack of Human Resources Policy, Procedures Manual, Risk Management Policy and Employee Code of Conduct

Review of the Human Resource records revealed that Management had not promulgated a code of conduct for its employees. Further, the County Executive did not have in place Human Resources Policy and Procedures Manual. Management has explained that the County Human Resources Policy and Procedure Manual is still in the development process and once it is completed and approved, the manual will be operationalized and that currently, the County is utilizing Public Service Management Human Resource Policy and Procedures Manual, of May, 2016.

Management has also explained that the Employee Code of Conduct is also undergoing review and once the review process is complete and approved, effective sensitization of the same will be carried out to ensure that awareness is created amongst County employees.

Failure to develop and promulgate the employees' code of conduct, human resources policy and procedures manual was contrary to Regulation 158 of (1) Public Finance Management (County Governments) Regulations, 2015 which requires that the County Government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the County Government's risk management and internal control environment is weak and ineffective.

4. Weaknesses in Information Communication Technology (ICT) Internal Control Environment

Review of the County Executive ICT environment revealed that four systems are in operation within the County Executive namely; SISIBO Pay, Unstructured Supplementary Service Data (USSD) code, Geographical Information System (GIS) and Health Management Information System (HMIS). However, the Systems have not been integrated or interfaced with each other neither has Management ensured interoperability to facilitate a common shared data base and better service delivery in executing the County Executive mandate. Interoperability across systems minimizes the risk of overdependence on vendors and vendor lock in. Further, it was observed that Unstructured Supplementary Service Data (USSD) code (*764#) usage and maintenance is managed directly by the vendor without any formal service level agreement or patent ownership rights. These omissions may expose the County Executive to disruption of operations in the event the vendor discontinues its services or locks the system due to disputes.

In addition, on use of personal emails addresses for official Government business, it was observed that about 30% of employees have been set up on County Mail System, some of whom were still using personal emails for official Government business despite being provided with official email addresses. The other 70% of the County Government employees who have not been set up on the County Mail System continue transacting official business through their personal emails. This was contrary to the Head of public service circular SH/ADM 23(1) dated 14 June, 2022 Government ICT standards, 2019 prescribing that all Ministries, Counties, Departments and Agencies (MCDAs) shall acquire and ensure appropriate use and management of E-mail and Instant messaging applications.

Further, it was noted that the County Executive's ICT and Innovation Department did not carry out audit of all software and applications contrary to Section 6.2.4.6 of Government ICT Standards Systems and Applications Standard Second Edition 2019 ICTA.62:2019 which states that MCDAs shall ensure that all software and applications are audited annually to ensure they conform with information security standard. These standards define MCDAs as Ministries, Counties, Department and Agencies.

As previously reported during the financial year 2022-2023, although the County Executive backs up its data from revenue applications, other critical information stored at individual officers' computers have no back up. A case in point are computers allocated to the County Attorney's office with information on various legal cases handled on a day-to-day basis by that office.

Further, the County Executive did not have in place IT strategic and steering Committee, approved ICT Policy, Business Continuity Plan, Disaster Recovery Policy, ICT Security Policy and procedures and operational power back-up.

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

5. Deficiencies in Operations of Audit Committee and Internal Audit

Review of audit committee and internal audit operations revealed the following significant deficiencies undermining their effectiveness;

- i. The Head of Internal Audit did not conduct self-assessments or performance reviews of the Department contrary to Regulation 159(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that each year, the head of internal audit unit shall assess its own effectiveness through an internal performance appraisal and shall carry out annual review of the performance of the internal audit activity commenting on its effectiveness in the annual report to County Treasury.
- ii. The Audit Committee did not publish an annual report on the independence, performance, and competence of the internal audit unit, contrary to Regulation 159(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that each year the Audit Committee shall carry out annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report.
- iii. Neither the Audit committee nor the Internal Audit Department had undergone professional external assessments of their effectiveness within the past three years contrary to Regulation 159(3) of the Public Finance Management (County Governments) Regulations, 2015 which states that at least once every three years, but not more than five years, the internal audit unit shall undergo a professional assessment of its effectiveness undertaken by a professionally recognized body or institution.
- iv. The Accounting Officer did not provide documented responses or action plans for audit recommendations contrary to Regulation 165(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounting officer of the concerned entity shall be responsible for the implementation of the recommendations made in the audit reports and shall develop responses and action plan which they shall submit to the chairperson of the audit committee within fourteen (14) days.

- v. Management of the County Government had not developed policies, guidelines, or capacity-building initiatives for the audit committee contrary to Regulation 175 of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounting officer shall provide capacity building to all public County Government entity audit committees, provide policies and guidelines on audit committees, monitor the effectiveness of audit committees and provide periodic updates of audit committee activities through the website.
- vi. There were also instances where the Accounting Officer attended Audit Committee meetings without evidence of formal invitations contrary to Regulation 169(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer of a County Government entity shall not be a member of the audit committee, but shall attend meetings of the audit committee by the invitation of the chairperson of the Committee.
- vii. The personal files of audit committee members were not provided for audit, therefore it was not possible to determine whether the audit committee members possessed the relevant qualifications, experience, attitudes and skill set required for oversight of the County Government, whether at least one member of the audit committee had the relevant qualifications and expertise in audit, financial management, or accounting with experience in public service or devolved system of Government and knowledge in risk management and whether they were persons of integrity and in compliance with the requirements of Chapter six of the Constitution.
- viii. Further, the Executive appointed Audit Committee comprising of three (3) members in 2016 and all the three Audit Committee Members who had been appointed and were in office during the first term had their appointments renewed in November, 2021. This contravened Regulation 170(2) of Public Finance Management (County Governments) Regulations, 2015 which requires that after expiry of every term, at least one third of the Committee shall retire and not be eligible for reappointment.
- ix. There was also no evidence to show that performance evaluations were conducted for the Audit Committee Members or the Head of the Internal Audit contrary to the provisions of Gazette Notice Vol. CXVILT—No.40 on Audit Committee Guidelines for County Governments of 15 April, 2016 on annual self-assessment of the audit committee performance which provides that the audit committee should assess its performance and achievements against its mandate, roles, duties and responsibilities that should be captured in the calendar of activities on an annual basis. The Committee should also assess its composition, training, meetings, charter and performance.
- x. Additionally, the Audit Committee failed to fulfil its critical oversight responsibilities, including monitoring the internal financial controls of the County Executive, reviewing the effectiveness of the internal audit function, and issuing the required

periodic and annual reports. Failure to carry out self-assessments and provide stakeholder feedback further demonstrated the ineffectiveness of the audit committee in meeting its mandate.

- xi. The internal audit is a directorate in the Finance and Economic Planning Department in line with Regulation 156 of Public Finance Management (County Governments) Regulations, 2015 which states that the County Head of Internal Audit Services shall be an office in the County Treasury. The approved staff establishment of the County Executive of Uasin Gishu provides that the county head of the internal audit should be the Director Risk Management, Compliance and Audit. However, it was observed that the internal audit department has been operating without a substantive head of department since the year 2017. It is currently led by the Assistant Director Internal Audit, who is hierarchy wise, in job group P and reports to the chief officer, finance, who is in job group S. The level of seniority of the head of Internal Audit Services in the County gives him/her the authority to effectively perform his/her duties, hence the position of the head of Internal Audit Services should be senior enough to command the respect of other staff in the County. In addition, the internal audit is supposed to audit and report administratively to Finance. Management is therefore in a position to exert undue influence on the Internal Audit Department.
- xii. In addition, both the Internal Audit Unit and the Audit Committee lacked independent budgets or authority to incur expenditure. This deprives the head of internal audit unit and the audit committee operational independence, in contravention of Regulation 155 of Public Finance Management (County Governments) Regulations, 2015 which gives the Head of Internal Audit unit in a County Government entity operational independence by requiring the head of internal audit unit to report administratively to the Accounting Officer and functionally to the Audit Committee.

In the circumstances, the operational independence and effectiveness of the internal audit unit and the Audit Committee could not be confirmed.

6. Department of Information Communication Technology (ICT) Assets

Review of the ICT register provided for audit verification revealed that the ICT asset register was not maintained properly as it was missing key information, was not regularly updated with acquisitions, location, condition, obsolete, unserviceable damaged or lost ICT equipment.

Further, the County Government procured five (5) laptop computers and a tablet at a cost of Kshs.1,679,995 from a local company however, the five (5) laptop computers were not provided for physical verification. Management explained that three of the laptop computers were available for verification however, the other two were stolen during protests and the Occurrence Book (OB) reference number was provided as evidence that the lost laptop computers were reported to the authorities for investigation.

In the circumstances, the ownership and existence of ICT assets could not be verified.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the the International Standards for Supreme Audit Institutions (ISSAIs). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015. Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 December, 2024

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2024.

9. Statement of Receipts and Payments for the year ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	9,709,129,531	9,302,865,638
Miscellaneous receipts	2		
Total receipts		9,709,129,531	9,302,865,638
Payments			
Compensation of employees	3	4,261,101,832	3,903,047,513
Use of goods and services	4	1,961,400,843	2,004,580,235
Subsidies	5	-	0
Transfers to other government entities	6	554,884,279	445,974,500
Other grants and transfers	7	573,456,190	1,419,967,140
Social security benefits	8	-	0
Acquisition of assets	9	1,760,938,195	1,601,596,966
Finance costs, including loan interest	10	76,270	150,254
Repayment of principal on domestic & foreign Borrowing	11	-	0
Other payments	12	52,904,702	0
Total payments		9,164,762,310	9,375,316,608
Surplus/deficit		544,367,221	(72,450,970)

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 2024 and signed by:

Name: Mr Eliud Chemaget.
Chief Officer -Finance

Name: Silah K. Ronoh
sign.....
Head of Accounting Unit
ICPAK M/No.8151

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

10. Statement of Assets and Liabilities as at 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	1,043,934,173	582,922,298
Cash balances	13B	0	0
Total cash and cash equivalents		1,043,934,173	582,922,298
Outstanding imprests and advances		1,319,900	2,872,156
Total financial assets		1,045,254,073	585,794,454
Financial liabilities			
Deposits and retentions	14	(275,197,085)	(247,969,195)
Net financial assets		770,056,989	337,825,259
Represented by			
Fund balance b/fwd.	15	337,825,260	410,276,229
Prior year adjustments	16	(112,135,492)	0
Surplus/deficit for the year		544,367,221	(72,450,970)
		0	
Net financial position		770,056,989	337,825,259

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 _____ 2024 and signed by:

Name: **Mr. Eliud Chemagat**
Chief Officer - Finance



Name: **Silah K. Ronoh**
Head of Accounting Services
ICPAK M/No.8151



County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

11. Statement of Cash Flows for the period ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	9,709,129,531	9,302,865,638
Miscellaneous receipts	2	0	0
Total receipts from operating income		9,709,129,531	9,302,865,638
Payments for operating expenses			
Compensation of employees	3	(4,261,101,832)	(3,903,047,513)
Use of goods and services	4	(1,961,400,843)	(2,004,580,235)
Subsidies	5	0	0
Transfers to other government entities	6	(554,884,279)	(445,974,500)
Other grants and transfers	7	(573,456,190)	(1,419,967,140)
Social security benefits	8	0	0
Finance costs, including loan interest	10	(76,270)	(150,254)
Other payments	12	(52,904,702)	0
Total payments for operating expenses		(7,403,824,116)	(7,773,719,642)
Net receipts/ (payments) from operations		2,305,305,415	1,529,145,996
Adjusted for:			
Prior year adjustments	16	(112,135,492)	0
Decrease/(increase) in outstanding imprests & advances	17	1,552,256	729,604
Increase/(decrease) in deposits and retentions	18	27,227,890	748,715
Net cash flow from operating activities		(83,355,346)	1,530,624,315
Cash flow from investing activities			
Acquisition of assets	9	(1,760,938,195)	(1,601,596,966)
Net cash flows from investing activities		(1,760,938,195)	(1,601,596,966)
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	0	0
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		461,011,874	(70,972,651)
Cash and cash equivalents at beginning of the year		582,922,298	653,894,948
Cash and cash equivalents at end of the year		1,043,934,172	582,922,298

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 2024 and signed by:

Name: Eliud Chemager
Chief Officer Finance

Name: Silas K. Ronoh
Head of Accounting Services
ICPAK Member No.8151

County Government of Uasin Gishu

County Executive of Uasin Gishu

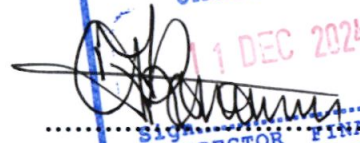
Annual Report and Financial Statements For the year ended June 30 2024

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	12,155,844,640	1,130,772,109	13,286,616,749	9,709,129,531	3,577,487,218	73
Other receipts					-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA					-	
Total	12,155,844,640	1,130,772,109	13,286,616,749	9,709,129,531	3,577,487,218	
Payments						
Compensation of employees	4,569,843,390	140,992,800	4,710,836,190	4,261,101,832	449,734,358	90
Use of goods and services	2,353,365,334	190,836,656	2,544,201,990	1,961,400,843	582,801,147	77
Subsidies	0	-	-	-	-	
Transfers to other government units	1,831,183,719	17,494,244	1,841,527,854	554,884,279	1,286,643,575	30
Other grants and transfers	350,198,436	787,698,518	1,137,896,954	573,456,190	564,440,764	50
Social security benefits	0		-		-	
Acquisition of assets	2,945,436,761		2,945,436,761	1,760,938,195	1,184,498,566	60
Finance costs, including loan interest	100,000		100,000	76,270	23,730	
Repayment of principal on borrowings	0		-	-	-	
Other payments	105,717,000	900,000	106,617,000	52,904,702	53,712,298	50
Total	12,155,844,640	1,137,922,218	13,286,616,749	9,164,762,310	4,121,854,439	69
Surplus/(Deficit)				544,367,221	(544,367,221)	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

The County Executive's financial statements were approved on _____ 2024 and signed by _____


.....
Name: Eliud Chemaget
Chief Officer Finance

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

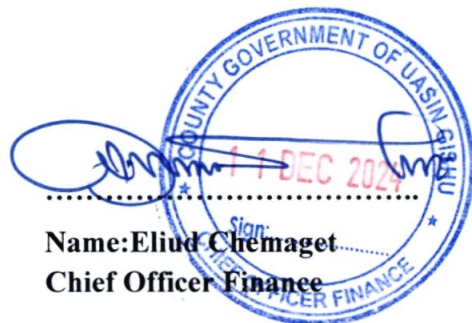

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	8,089,012,959	15,823,313	8,104,836,272	6,505,116,786	1,599,719,486	80%
Other receipts						
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA						
Total	8,089,012,959	15,823,313	8,104,836,272	6,505,116,786	1,599,719,486	
Payments						
Compensation of employees	4,569,843,390	121,320,900	4,691,164,290	4,261,101,832	430,062,458	91
Use of goods and services	2,206,165,334	190,836,656	2,397,001,990	1,984,671,211	412,330,779	83
Subsidies	-		-		-	
Transfers to other government units	765,505,799	-313,828,487	451,677,312	425,709,716	25,967,596	94
Other grants and transfers	350,198,436	17,494,244	367,692,680	119,169,666	248,523,014	32
Social security benefits					-	
Acquisition of assets	117,200,000		117,200,000	110,045,491	7,154,509	94
Finance costs, including loan interest	100,000		100,000	76,270	23,730	76
Repayment of principal on borrowings			-		-	
Other payments	80,000,000		80,000,000	52,904,702	27,095,298	66
Total	8,089,012,959	15,823,313	8,104,836,272	6,953,678,888	1,151,157,384	86
Surplus/(deficit)				-448,562,102	448,562,102	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

The County Executive's financial statements were approved on _____ 2024 and signed by



.....

Name: Eliud Chemaget
Chief Officer Finance



.....

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

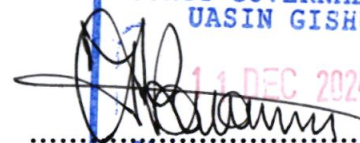
County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,066,831,681	1,087,113,808	5,153,945,489	3,204,012,745	1,949,932,744	62
Other receipts						
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA						
Total	4,066,831,681	1,087,113,808	5,153,945,489	3,204,012,745	1,949,932,744	62
Payments						
Compensation of employees						
Use of goods and services	105,817,000		105,817,000	33,839,234	71,977,766	32
Subsidies			-		-	
Transfers to other government units	200,439,420	556,431,388	756,870,808	119,424,187	637,446,621	16
Other grants and transfers	815,138,500		815,138,500	464,036,900	351,101,600	57
Social security benefits			-		-	
Acquisition of assets	2,945,436,761	529,782,420	3,475,219,181	1,659,977,744	1,815,241,437	48
Finance costs, including loan interest			-	-	-	
Repayment of principal on borrowings			-	-	-	
Other payments		900,000	900,000	-	900,000	-
Totals	4,066,831,681	1,087,113,808	5,153,945,489	2,277,278,065	2,876,667,424	44
Surplus/(deficit)				926,734,680	-926,734,680	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

The County Executive's financial statements were approved on _____ 2024 and signed by:


.....
Name: Eliud Chemaget
Chief Officer Finance
.....
Name: Silah K. Ronoh
DIRECTOR FINANCE

Head of Accounting Services

ICPAK Member Number: 8151

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements For the year ended June 30 2024

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Head	Program	Description	Approved Budget	Actual Payments	Variance
4311000100		Administration - Governor's Office	123,334,200	116,919,904	6,414,296
	504004310	Administration And Support Services	-	-	-
	101004310	Livestock resource Management And Development	-	-	-
	702004310	County Planning And Economic Policy Management	-	-	-
	110004310		123,334,200	116,919,904	6,414,296
4311000200		Inter-Governmental Committee	-	-	-
	504004310	Administration And Support Services	-	-	-
	702004310	County Planning And Economic Policy Management	-	-	-
	704004310	County Governance Support Services	-	-	-
4311000300			-	-	-
	702004310	County Planning And Economic Policy Management	-	-	-
	706004310	Administration And Support Services	-	-	-
	504004310	Administration And Support Services	-	-	-
4311000400			-	-	-
	504004310	Administration And Support Services	-	-	-
4312000100		Administration - Finance And Economic Planning	719,034,475	680,677,667	38,356,808
	707004310	Community Development Services	-	-	-
	701004310	Public Finance Management	719,034,475	680,677,667	38,356,808
	709004310	Kenya Devolution Support Programme	-	-	-
4312000200		Budget And Economic Affairs	-	-	-
	702004310	County Planning And Economic Policy Management	-	-	-
	701004310	Public Finance Management	-	-	-
4312000300		Revenue Section	54,850,000	53,341,326	1,508,674
	709004310	Kenya Devolution Support Programme	-	-	-

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2024.

	701004310	Public Finance Management	54,850,000	53,341,326	1,508,674
4312000400		Accounts Section	22,940,269	21,366,020	1,574,249
	709004310	Kenya Devolution Support Programme	-	-	-
	701004310	Public Finance Management	22,940,269	21,366,020	1,574,249
4312000500		Procurement And Supplies Section	4,650,000	4,265,900	384,100
	701004310	Public Finance Management	4,650,000	4,265,900	384,100
	709004310	Kenya Devolution Support Programme	-	-	-
4312000600		Central Planning, Monitoring And Evaluation Section	-	-	-
	702004310	County Planning And Economic Policy Management	-	-	-
	703004310	Human Resource Management And Development	-	-	-
	701004310	Public Finance Management	-	-	-
4312000700		Internal Audit Section	11,849,431	10,492,816	1,356,616
	701004310	Public Finance Management	9,849,431	9,054,728	794,704
	709004310	Kenya Devolution Support Programme	2,000,000	1,438,088	561,912
4312000800			-	-	-
	709004310	Kenya Devolution Support Programme	-	-	-
4313000100		Administration- Public Service Management	1,066,263,066	1,052,168,454	14,094,612
	504004310	Administration And Support Services	1,066,263,066	1,052,168,454	14,094,612
	705004310	Service Delivery	-	-	-
	706004310	Administration And Support Services	-	-	-
	703004310	Human Resource Management And Development	-	-	-
	704004310	County Governance Support Services	-	-	-
	709004310	Kenya Devolution Support Programme	-	-	-
4313000200		Security And Compliance Section	-	-	-
	704004310	County Governance Support Services	-	-	-
4313000300		Communication Section	1,942,510	1,798,584	143,926
	504004310	Administration And Support Services	1,942,510	1,798,584	143,926
	101004310	Livestock Resource Management And Development	-	-	-

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

	703004310	Human Resource Management And Development	-	-	-
	706004310	Administration And Support Services	-	-	-
	704004310	County Governance Support Services	-	-	-
4313000400		Legal Section	-	-	-
	706004310	Administration And Support Services	-	-	-
	703004310	Human Resource Management And Development	-	-	-
	704004310	County Governance Support Services	-	-	-
4313000500		Registry Section	331,350	200,770	130,580
	706004310	Administration And Support Services	-	-	-
	705004310	Service Delivery	-	-	-
	504004310	Administration And Support Services	331,350	200,770	130,580
	703004310	Human Resource Management And Development	-	-	-
4313000600		Human Resource Section	2,666,500	2,510,830	155,670
	703004310	Human Resource Management And Development	-	-	-
	504004310	Administration And Support Services	2,666,500	2,360,830	305,670
	709004310	Kenya Devolution Support Programme	-	-	-
	706004310	Administration And Support Services	-	150,000	-150,000
4313000700		Devolved Functions	-	-	-
	703004310	Human Resource Management And Development	-	-	-
	206004310	Public Works Services	-	-	-
4314000100		Administration- Ict And E-Government	126,393,944	95,908,559	30,485,385
	707004310	Community Development Services	-	-	-
	201004310	Ict Infrastructure Development	54,669,444	49,062,912	5,606,532
	216004310		71,724,500	46,845,647	24,878,853
	207004310	Disaster Response Management	-	-	-
	101004310	Livestock Resource Management And Development	-	-	-
	202004310	Administrative Support Services	-	-	-

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2024.

4315000100		Administration - Roads, Transport And Infrastructure	1,331,369,294	921,887,166	409,482,128
	214004310		650,000	100,000	550,000
	204004310	Roads Infrastructure Development	660,437,439	566,660,704	93,776,736
	707004310	Community Development Services	670,281,855	355,126,462	315,155,393
4315000200		Roads Department	123,956,373	74,405,520	49,550,853
	204004310	Roads Infrastructure Development	117,956,373	74,405,520	43,550,853
	206004310	Public Works Services	-	-	-
	209004310	Street Lighting Services	6,000,000	-	6,000,000
4315000300		Fire And Emergency Respond Department	11,528,975	4,972,860	6,556,115
	204004310	Roads Infrastructure Development	-	-	-
	206004310	Public Works Services	-	-	-
	205004310	Disaster Management	-	-	-
	208004310	Fire Rescue And Emergency Services	11,528,975	4,972,860	6,556,115
4315000400		Public Works Department	-	-	-
	206004310	Public Works Services	-	-	-
	204004310	Roads Infrastructure Development	-	-	-
	205004310	Disaster Management	-	-	-
	209004310	Street Lighting Services	-	-	-
	203004310	Transport Management	-	-	-
	105004310	Administration Support Services	-	-	-
4315000500		Transport Department	-	-	-
	205004310	Disaster Management	-	-	-
	203004310	Transport Management	-	-	-
	206004310	Public Works Services	-	-	-
	204004310	Roads Infrastructure Development	-	-	-
4315000600			-	-	-
	209004310	Street Lighting Services	-	-	-
4316000100		Administration- Lands, Housing And Physical Planning	-	-	-
	108004310	Land Policy And Management	-	-	-
	707004310	Community Development Services	-	-	-
4316000200		Physical Planning Section	-	-	-
	108004310	Land Policy And Management	-	-	-
	102004310	Crop Development And Management	-	-	-
4316000300		Survey Section	-	-	-

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2024.

	108004310	Land Policy And Management	-	-	-
4316000400		Housing Section	-	-	-
	109004310	Housing Development	-	-	-
	102004310	Crop Development And Management	-	-	-
	108004310	Land Policy And Management	-	-	-
4317000100		Administration- Water,Environment,Energy And Natural Resources	-	-	-
	701004310	Public Finance Management	-	-	-
	901004310	Water Supply Services	-	-	-
	707004310	Community Development Services	-	-	-
	709004310	Kenya Devolution Support Programme	-	-	-
4317000200		Environment Section	-	-	-
	709004310	Kenya Devolution Support Programme	-	-	-
	904004310	Rural Electrification	-	-	-
	902004310	Environmental Management And Protection	-	-	-
	1002004310		-	-	-
4317000300		Water Section	-	-	-
	902004310	Environmental Management And Protection	-	-	-
	904004310	Rural Electrification	-	-	-
	1002004310		-	-	-
	1001004310		-	-	-
	1003004310		-	-	-
	107004310	Agricultural Mechanization Services	-	-	-
	901004310	Water Supply Services	-	-	-
4317000400		Energy Section	-	-	-
	902004310	Environmental Management And Protection	-	-	-
	1004004310		-	-	-
	308004310	Tourism And Wildlife Services	-	-	-
	904004310	Rural Electrification	-	-	-
	303004310	Tourism Development And Marketing	-	-	-
	209004310	Street Lighting Services	-	-	-
	304004310	Cooperatives Development And Marketing	-	-	-
4318000100		Administration- Health Services	2,398,891,089	2,155,511,808	243,379,282
	402004310	Administration And Support Services	-	-	-

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

	101004310	Livestock Resource Management And Development	-	-	-
	407004310		160,000,000	49,232,010	110,767,990
	405004310	Health Infrastructure	-	-	-
	401004310	Curative Health Services	-	-	-
	404004310	Public Health Services	-	-	-
	707004310	Community Development Services	53,600,000	2,699,500	50,900,500
	403004310	Clinical Services	-	-	-
	406004310		10,000,000	-	10,000,000
	201004310	Ict Infrastructure Development	-	-	-
	504004310	Administration And Support Services	2,175,291,089	2,103,580,298	71,710,791
4318000200		Clinical Services	308,722,065	268,248,082	40,473,983
	407004310		308,722,065	268,248,082	40,473,983
	402004310	Administration And Support Services	-	-	-
	403004310	Clinical Services	-	-	-
	405004310	Health Infrastructure	-	-	-
	401004310	Curative Health Services	-	-	-
4318000300		Prevention And Health Promotion	-	-	-
	401004310	Curative Health Services	-	-	-
	404004310	Public Health Services	-	-	-
	402004310	Administration And Support Services	-	-	-
	405004310	Health Infrastructure	-	-	-
4319000100		Administration- Agriculture ,Livestock And Fisheries	344,164,945	278,318,968	65,845,977
	102004310	Crop Development And Management	-	-	-
	707004310	Community Development Services	13,800,000	3,454,764	10,345,236
	118004310		330,364,945	274,864,204	55,500,741
	105004310	Administration Support Services	-	-	-
4319000200		Livestock	-	-	-
	101004310	Livestock Resource Management And Development	-	-	-
	102004310	Crop Development And Management	-	-	-
4319000300		Agriculture	171,613,663	64,142,020	107,471,643
	102004310	Crop Development And Management	-	-	-
	202004310	Administrative Support Services	-	-	-
	304004310	Cooperatives Development And Marketing	-	-	-

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

	105004310	Administration Support Services	-	-	-
	118004310		171,613,663	64,142,020	107,471,643
	101004310	Livestock Resource Management And Development	-	-	-
	107004310	Agricultural Mechanization Services	-	-	-
4319000400		Veterinary Department	-	-	-
	101004310	Livestock Resource Management And Development	-	-	-
4319000500		Fisheries	-	-	-
	104004310	Fisheries Development	-	-	-
4319000600		Chebororwa Training Center	-	-	-
	106004310	Agricultural Training Services - Chebororwa	-	-	-
	107004310	Agricultural Mechanization Services	-	-	-
	118004310		-	-	-
	307004310	Market Services	-	-	-
4319000700		Agricultural Machinery Service	4,375,100	4,225,300	149,800
	107004310	Agricultural Mechanization Services	-	-	-
	118004310		4,375,100	4,225,300	149,800
4320000100		Administration-Trade, Cooperatives, Tourism And Wildlife	149,587,410	134,896,877	14,690,533
	501004310	Basic Education	-	-	-
	110004310		63,137,410	62,326,652	810,758
	301004310	Trade Development And Investment	-	-	-
	106004310	Agricultural Training Services - Chebororwa	-	-	-
	504004310	Administration And Support Services	-	-	-
	707004310	Community Development Services	86,450,000	72,570,225	13,879,775
4320000200		Trade Department	5,448,253	5,352,468	95,785
	302004310	Industrial Development	-	-	-
	305004310	Weights And Measurements	-	-	-
	303004310	Tourism Development And Marketing	-	-	-
	301004310	Trade Development And Investment	5,448,253	5,352,468	95,785
	304004310	Cooperatives Development And Marketing	-	-	-
	504004310	Administration And Support Services	-	-	-
	307004310	Market Services	-	-	-

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

	306004310	Administration And Support Services	-	-	-
4320000300		Co-Operatives Department	510,000,000	171,891,259	338,108,741
	302004310	Industrial Development	-	-	-
	304004310	Cooperatives Development And Marketing	-	-	-
	301004310	Trade Development And Investment	510,000,000	171,891,259	338,108,741
	307004310	Market Services	-	-	-
4320000400		Tourism Department	11,280,032	7,810,552	3,469,480
	308004310	Tourism And Wildlife Services	5,000,000	4,994,700	5,300
	303004310	Tourism Development And Marketing	-	-	-
	301004310	Trade Development And Investment	-	-	-
	311004310		6,280,032	2,815,852	3,464,180
4320000500		Weights And Measures Department	-	-	-
	305004310	Weights And Measurements	-	-	-
4320000600		Betting And Licensing Department	-	-	-
	402004310	Administration And Support Services	-	-	-
	303004310	Tourism Development And Marketing	-	-	-
	301004310	Trade Development And Investment	-	-	-
4321000100		Administration - Education, Social Cultural, Youth And Sports	706,604,785	613,655,560	92,949,225
	202004310	Administrative Support Services	618,004,785	613,655,560	4,349,225
	508004310	Education Bursary Services	-	-	-
	502004310	Youth Training And Development	-	-	-
	501004310	Basic Education	-	-	-
	707004310	Community Development Services	87,600,000	-	87,600,000
	505004310	Early Childhood Education And Training	1,000,000	-	1,000,000
	504004310	Administration And Support Services	-	-	-
	503004310	Management And Development Of Sports And Sports Facilities	-	-	-
4321000200		Education Department	6,964,366	11,624,197	-4,659,831
	502004310	Youth Training And Development	-	-	-
	505004310	Early Childhood Education And Training	-	-	-
	501004310	Basic Education	-	-	-

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2024.

	509004310		-	-	-
	707004310	Community Development Services	-	-	-
	504004310	Administration And Support Services	-	-	-
	507004310	Community Development Services	6,964,366	11,624,197	-4,659,831
4321000300		Department Of Culture	114,856,077	123,972,690	-9,116,613
	503004310	Management And Development Of Sports And Sports Facilities	-	-	-
	504004310	Administration And Support Services	-	-	-
	502004310	Youth Training And Development	-	-	-
	202004310	Administrative Support Services	87,825,796	86,690,596	1,135,200
	507004310	Community Development Services	-	-	-
	501004310	Basic Education	-	-	-
	510004310		27,030,281	37,282,094	-10,251,813
4321000400		Youth Affairs Department	-	-	-
	502004310	Youth Training And Development	-	-	-
	503004310	Management And Development Of Sports And Sports Facilities	-	-	-
4321000500		Social Service Department	-	-	-
	503004310	Management And Development Of Sports And Sports Facilities	-	-	-
	502004310	Youth Training And Development	-	-	-
	506004310	Social Development Services	-	-	-
	504004310	Administration And Support Services	-	-	-
	507004310	Community Development Services	-	-	-
	501004310	Basic Education	-	-	-
4321000600		Department Of Sport	-	-	-
	503004310	Management And Development Of Sports And Sports Facilities	-	-	-
4321000700			-	-	-
	506004310	Social Development Services	-	-	-
4322000100		Headquarters - County Public Service Board	73,789,376	70,413,571	3,375,805
	703004310	Human Resource Management And Development	-	-	-
	504004310	Administration And Support Services	-	-	-

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

	501004310	Basic Education	-	-	-
	706004310	Administration And Support Services	-	-	-
	110004310		73,789,376	70,413,571	3,375,805
4324000100			98,375,382	90,506,357	7,869,025
	709004310	Kenya Devolution Support Programme	-	-	-
	701004310	Public Finance Management	-	-	-
	702004310	County Planning And Economic Policy Management	98,375,382	90,506,357	7,869,025
4324000200			21,080,805	18,807,480	2,273,325
	709004310	Kenya Devolution Support Programme	5,000,000	4,337,700	662,300
	702004310	County Planning And Economic Policy Management	16,080,805	14,469,780	1,611,025
4324000300			16,180,805	16,180,700	105
	709004310	Kenya Devolution Support Programme	-	-	-
	702004310	County Planning And Economic Policy Management	16,180,805	16,180,700	105
4324000400			21,779,525	21,737,195	42,330
	702004310	County Planning And Economic Policy Management	16,779,525	16,760,170	19,355
	709004310	Kenya Devolution Support Programme	5,000,000	4,977,025	22,975
4325000100			147,602,734	134,829,939	12,772,795
	704004310	County Governance Support Services	-	-	-
	110004310		147,602,734	134,829,939	12,772,795
	4310		-	-	-
	105004310	Administration Support Services	-	-	-
	504004310	Administration And Support Services	-	-	-
	709004310	Kenya Devolution Support Programme	-	-	-
	206004310	Public Works Services	-	-	-
	202004310	Administrative Support Services	-	-	-
4325000200			267,189,984	70,036,765	197,153,219
	703004310	Human Resource Management And Development	193,104,244	-	193,104,244
	105004310	Administration Support Services	74,085,740	70,036,765	4,048,975
4325000300			-	-	-
	201004310	Ict Infrastructure Development	-	-	-

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2024.

4326000100			184,623,876	131,170,546	53,453,330
	504004310	Administration And Support Services	-	-	-
	402004310	Administration And Support Services	-	-	-
	707004310	Community Development Services	84,350,000	34,025,409	50,324,591
	503004310	Management And Development Of Sports And Sports Facilities	-	-	-
	513004310		100,273,876	97,145,137	3,128,739
	502004310	Youth Training And Development	-	-	-
4326000200		Youth And Gender Affairs Department	9,227,618	6,114,340	3,113,278
	504004310	Administration And Support Services	-	-	-
	402004310	Administration And Support Services	-	-	-
	513004310		9,227,618	6,114,340	3,113,278
	502004310	Youth Training And Development	-	-	-
4326000300			52,951,673	52,864,820	86,853
	504004310	Administration And Support Services	-	-	-
	402004310	Administration And Support Services	-	-	-
	303004310	Tourism Development And Marketing	-	-	-
	514004310		23,951,673	23,864,820	86,853
	503004310	Management And Development Of Sports And Sports Facilities	29,000,000	29,000,000	-
4327000100			10,000,000	10,000,000	-
	304004310	Cooperatives Development And Marketing	-	-	-
	305004310	Weights And Measurements	-	-	-
	105004310	Administration Support Services	-	-	-
	707004310	Community Development Services	10,000,000	10,000,000	-
4327000200			46,577,998	34,095,671	12,482,327
	304004310	Cooperatives Development And Marketing	-	-	-
	312004310		-	-	-
	105004310	Administration Support Services	-	-	-
	305004310	Weights And Measurements	46,577,998	34,095,671	12,482,327
4327000300			48,963,589	44,219,290	4,744,299
	304004310	Cooperatives Development And Marketing	-	-	-
	312004310		48,963,589	44,219,290	4,744,299

County Government of Uasin Gishu

County Executive of Uasin Gishu

Annual Report and Financial Statements for the year ended June 30 2024.

	305004310	Weights And Measurements	-	-	-
4329000100			66,226,425	24,003,723	42,222,702
	101004310	Livestock Resource Management And Development	-	-	-
	707004310	Community Development Services	66,226,425	24,003,723	42,222,702
	106004310	Agricultural Training Services - Chebororwa	-	-	-
	102004310	Crop Development And Management	-	-	-
4329000200			862,867	-	862,867
	120004310		862,867	-	862,867
	102004310	Crop Development And Management	-	-	-
	104004310	Fisheries Development	-	-	-
4329000300			88,237,446	54,870,424	33,367,022
	104004310	Fisheries Development	4,000,000	300,000	3,700,000
	101004310	Livestock Resource Management And Development	-	-	-
	103004310	Agribusiness Development	-	-	-
	110004310		55,030,313	45,418,454	9,611,859
	119004310		29,207,133	9,151,970	20,055,163
	102004310	Crop Development And Management	-	-	-
4330000100			-	-	-
	707004310	Community Development Services	-	-	-
	109004310	Housing Development	-	-	-
4330000200			-	-	-
	109004310	Housing Development	-	-	-
4330000300			-	-	-
	109004310	Housing Development	-	-	-
4331000100		Eldoret Municipality	230,770,554	172,913,006	57,857,548
	123004310		6,952,727	4,073,600	2,879,127
	904004310	Rural Electrification	-	-	-
	503004310	Management And Development Of Sports And Sports Facilities	-	-	-
	109004310	Housing Development	-	-	-
	110004310		117,261,567	99,077,679	18,183,888
	204004310	Roads Infrastructure Development	106,556,260	69,761,727	36,794,533
4331000200			-	-	-
	205004310	Disaster Management	-	-	-
4332000100			58,570,000	53,512,345	5,057,655
	504004310	Administration And Support Services	58,570,000	53,512,345	5,057,655
	404004310	Public Health Services	-	-	-
4332000200			40,592,204	-	40,592,204
	407004310		40,592,204	-	40,592,204

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

4333000100			21,581,341	23,093,630	-1,512,289
	504004310	Administration And Support Services	12,581,341	9,732,105	2,849,236
	404004310	Public Health Services	-	-	-
	707004310	Community Development Services	9,000,000	13,361,525	-4,361,525
4333000200			65,440,008	46,236,983	19,203,025
	214004310		65,440,008	46,236,983	19,203,025
	901004310	Water Supply Services	-	-	-
4333000300			30,001,000	41,217,270	-11,216,270
	215004310		30,001,000	41,217,270	-11,216,270
	902004310	Environmental Management And Protection	-	-	-
4333000400			250,962,351	16,544,706	234,417,645
	215004310		250,962,351	16,544,706	234,417,645
	901004310	Water Supply Services	-	-	-
4334000100			68,550,000	64,857,192	3,692,808
	105004310	Administration Support Services	-	-	-
	114004310		68,550,000	64,857,192	3,692,808
4335000100			62,970,000	50,800,926	12,169,074
	506004310	Social Development Services	-	-	-
	707004310	Community Development Services	24,700,000	13,954,906	10,745,094
	110004310		35,270,000	33,846,020	1,423,980
	512004310		3,000,000	3,000,000	-
4335000200			39,910,252	37,268,000	2,642,252
	507004310	Community Development Services	-	-	-
	511004310		39,910,252	37,268,000	2,642,252
	504004310	Administration And Support Services	-	-	-
4335000300		Gender Mainstreaming	1,800,000	1,849,560	-49,560
	512004310		1,800,000	1,849,560	-49,560
4335000400			28,007,200	27,245,025	762,175
	506004310	Social Development Services	23,480,000	23,479,995	5
	707004310	Community Development Services	-	-	-
	512004310		4,527,200	3,765,030	762,170
4336000100			45,829,247	40,978,828	4,850,419
	108004310	Land Policy And Management	-	-	-
	306004310	Administration And Support Services	38,329,247	35,978,828	2,350,419
	707004310	Community Development Services	7,500,000	5,000,000	2,500,000
4336000200			47,576,828	34,900,560	12,676,268
	122004310		47,576,828	34,900,560	12,676,268
	108004310	Land Policy And Management	-	-	-
4336000300			628,889,606	294,098,527	334,791,079
	109004310	Housing Development	-	-	-

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

	707004310	Community Development Services	-	-	-
	123004310		628,889,606	294,098,527	334,791,079
4337000100			635,247,510	355,885,638	279,361,873
	707004310	Community Development Services	132,300,000	16,000,000	116,300,000
	307004310	Market Services	-	-	-
	124004310		502,947,510	339,885,638	163,061,873
	108004310	Land Policy And Management	-	-	-
4337000200			10,870,506	5,933,354	4,937,152
	121004310		10,870,506	5,933,354	4,937,152
4337000300			32,187,174	20,997,185	11,189,989
	124004310		32,187,174	20,997,185	11,189,989
	108004310	Land Policy And Management	-	-	-
4337000400			35,000,000	4,000,000	31,000,000
	124004310		35,000,000	4,000,000	31,000,000
	108004310	Land Policy And Management	-	-	-
4338000100			674,571,263	365,107,671	309,463,592
	1001004310		159,167,553	46,136,868	113,030,686
	707004310	Community Development Services	341,325,964	154,025,273	187,300,692
	215004310		-	-	-
	901004310	Water Supply Services	174,077,746	164,945,531	9,132,215
4338000300			-	-	-
	901004310	Water Supply Services	-	-	-
4339000100			31,725,857	29,445,737	2,280,120
	115004310		31,725,857	29,445,737	2,280,120
		Grand Total	12,210,717,421	9,166,082,210	3,044,635,211

Prepared By 
Date.....

Reviewed By
Date.....

Approved By 
Date.....



13. Significant Accounting Policies

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

a) 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.

b) 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.

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

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.

Significant Accounting Policies (Continued)

e) 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.

f) Third Party Payments

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. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs 275,197,085 compared to KShs 247,969,195 in prior period as indicated on note 15.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

j) 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.

k) 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.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

The 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 9 and Annex 8 of this financial statement is a register of the contingent liabilities in the year.

m) 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.

Significant Accounting Policies (Continued)

n) 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 29th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was 3 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.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 17 explaining the nature and amounts.

r) Related Party Transactions

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

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

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

14. Notes to the Financial Statements

1. Transfer from the CRF

	2023-2024	2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,349,299,715	993,975,819
Total exchequer releases for quarter 2	2,166,047,128	2,060,199,293
Total exchequer releases for quarter 3	2,159,187,042	2,182,252,607
Total exchequer releases for quarter 4	4,034,595,646	4,066,437,919
Total	9,709,129,531	9,302,865,638

2. Miscellaneous Receipts

	2023-2024	2022-2023
Description	Kshs	Kshs
Insurance Recoveries	0	0
Other Receipts (<i>Specify</i>)	0	0
Total	0	0

3. Compensation of Employees

	2023-2024	2022-2023
Description	Kshs	Kshs
Basic salaries of permanent employees	3,714,660,823	2,940,975,744
Basic wages of temporary employees	300,000	515,405,530
Personal allowances paid as part of salary	-	0
Personal allowances paid as reimbursements	-	0
Personal allowances provided in kind	3,296,840	5,860,210
Employer contribution to compulsory national social schemes	76,970,181	32,849,179
Employer contribution to compulsory national health insurance schemes	53,659,028	69,550,350
Pension and other social security contributions	412,214,960	338,406,500
Social benefit schemes outside government	-	0
Other personnel payments	-	0
Total	4,261,101,832	3,903,047,513

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2023-2024	2022-2023
Description	Kshs	Kshs
Utilities, supplies and services	171,005,084	130,731,991
Communication, supplies and services	20,625,672	25,708,913
Domestic travel and subsistence	183,184,591	217,998,575
Foreign travel and subsistence	11,447,682	11,650,092
Printing, advertising and information supplies & services	25,376,488	45,137,691
Rent and Rates	15,945,685	11,875,886
Training expenses	62,384,936	75,272,944
Hospitality supplies and services	294,629,650	290,639,797
Insurance costs	297,390,753	321,797,248
Specialized materials and services	251,420,957	366,935,739
Office and general supplies and services	18,914,768	32,028,394
Fuel, oil and lubricants	177,043,731	146,139,444
Other operating expenses	354,407,404	195,780,721
Routine maintenance – vehicles and other transport equipment	69,439,712	77,136,701
Routine maintenance – other assets	8,183,729	55,746,099
Total	1,961,400,843	2,004,580,235

5. Subsidies

	2023-2024	2022-2023
Description	Kshs	Kshs
Subsidies to Public Corporations		
<i>See List Attached</i> (Insert Name)	0	0
Subsidies to Private Enterprises		
<i>See List Attached</i> (Insert Name)	0	0
Total	0	0

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	2023-2024	2022-2023
Description	Kshs	Kshs
Transfers to county government entities		
See attached list (under annex 7)	554,884,279	445,974,500
Transfers to other counties		
(Insert name of budget agency)	0	0
(Insert name of budget agency)	0	0
Transfers to national government entities		
Transfer to the council of governors	0	0
Total	554,884,279	445,974,500

7. Other Grants and Transfers

	2023-2024	2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	23,637,198	6,592,592
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other Current Transfers	201,693,805	1,368,484,418
Other Capital grants and Transfers	348,125,186	44,890,130
Total	573,456,189	1,419,967,140

8. Social Security Benefits

	2023-2024	2022-2023
Description	Kshs	Kshs
Social Security Benefits	0	0
Employer Social Benefits	0	0
Total	0	0

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

<u>Non- financial assets</u>	2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	678,830,346	428,850,834
Refurbishment of buildings	841,058	18,588,351
Construction of roads	436,924,025	162,070,934
Construction and civil works	224,502,120	350,683,225
Overhaul and refurbishment of construction & civil works	43,134,968	26,083,943
Purchase of vehicles and other transport equipment	85,245,000	55,810,000
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	0	30,000
Purchase of office furniture and general equipment	39,965,206	95,825,989
Purchase of specialized plant, equipment and machinery	10,229,400	174,971,689
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	45,392,480	86,114,897
Research, studies, project preparation, design & supervision	4,000,000	18,384,313
Rehabilitation of civil works	23,498,675	159,659,519
Acquisition of strategic stocks and commodities	0	0
Acquisition of ICT Equipment's	0	0
Acquisition of land	119,750,000	24,484,000
Acquisition of intangible assets	3,245,000	39,270
Purchase of Software	45,379,917	0
Total acquisition of non- financial assets	1,760,938,195	1,601,596,966
<u>Financial assets</u>		
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	1,760,938,195	1,601,596,966

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2023-2024	2022-2023
Description	Kshs	Kshs
Bank charges	76,270	150,254
Interest payments on foreign borrowings		0
Interest payments on guaranteed debt taken over by govt		0
Interest on domestic borrowings (non-govt)		0
Interest on borrowings from other government units		0
Total	76,270	150,254

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

	2023-2024	2022-2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	0	0
Principal repayments on guaranteed debt taken over by government	0	0
Repayments on borrowings from other domestic creditors	0	0
Repayment of principal from foreign lending & on – lending	0	0
Total	0	0

12. Other Payments

	2023-2024	2022-2023
Description	Kshs	Kshs
Budget Reserves		0
Civil contingency Reserve		0
Other payments(pending bills)	52,904,702	0
Total	52,904,702	0

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep	2023 -2024	2022-2023
			KShs	KShs
Road Fuel Levy -CBK	1000248475	Dev	2,162,215	2,162,215
UGC Deposit a/c -CBK	1000248467	Dev	275,197,085	247,969,195
UGC Development a/c -CBK	1000171294	Dev	59,699	111,468,075
Recurrent a/c- CBK	1000171316	Recc	2,707	667,417
UG Health Conditional Grants- CBK	100248483	Dev	0	0
CBK Imprest a/c -CBK	1000174889	Recur	0	0
UG Health Special Purpose a/c -CBK	1000335556	Recurr	1,261,964	1,261,964
UGC Imprest a/c -KCB	1167279476	Reccu	8	0
UG-Persons with disability a/c- KCB	1211782794	Recurr	556	556
UGC Project force a/c- KCB	1182110363	Dev	29,036	29,036
UGC Village Polytechnic a/c - Paramount Bank	060002062015	Dev	(2,976)	(4,400)
UGC World Bank Funds a/c- Paramount Bank	060002062012	Dev	24,701	28,163
UG – Project Bank a/c- KCB	1238916880	Dev	10,849	13,217
UGC Urban Development Grant a/c -CBK	1000372068	Dev	0	0
UGC Climate smart Agriculture a/c- CBK	1000366214	Dev	0	0
Kenya Devolution support program a/c - CBK	1000444193	Dev	22,501,753	22,501,653
Agriculture Sector Development Support Program a/c -CBK	1000366222	Dev	0	0
UGC K.C.S.A.P a/c -KCB	1225866278	Dev	0	27,615,915
UGC Village polytechnic project -CBK	100369318	Dev	6,942	6,942
UGC Agriculture Sector Development Support Program a/c – Cooperative Bank	01141761835700	Dev	47,526	20,106,676
SPA -UGC Urban Inst. Grant a/c	1258437260	Dev	339	83,104
UGC Urban Inst. Grant a/c – CBK	1000372044	Dev	0	0
SPA Eldoret Municipality Urban Devt. Grant a/c – Cooperative Bank	01141957681100	Dev	2,876,828	6,952,727
UG Covid -19 Emergency Response a/c – CBK	1000465751	Recc	0	0
UG County Primary Account	1000571877	Recc	2,896,449	12,466,054
Uasin Gishu Climate Change Fund Account CBK	1000583018	Dev	224,725,685	12,401,059
Uasin Gishu County Kenya Informal settlement Improvement Account-Family Bank	085000098702	Dev	317,015,771	50,000,000
UG AGGRE &INDUSTRIAL PARK	1000724889	Dev	2,650,111	0
Uasin Gishu County National Agricultural Value Chain Development Account-Family Bank	082000028971	Dev	169,377,627	67,192,729
UG NAT Agri Val Account	1000719378		23,089,300	0
Total			1,043,934,173	582,922,298

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

13 B Cash in Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	0	0
Cash in hand – Held in Foreign Currency	0	0
Total	0	0

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2023-2024	2022-2023
	Kshs	Kshs
Location 1		
Location 2		
Total		

Outstanding imprests and advances

<i>Description</i>	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	1,319,900	2,872,156
Salary Advance	0	
Total	1,319,900	2,872,156

Breakdown of Imprest and Salary Advance per Department	2023-2024	2022-2023
Imprest	Kshs	Kshs
Governors Department	98,000	428,900
Administration Department	100,000	70,000
Linkages& Liason Department	0	832,906
Finance Department	0	86,900
Public Service Management Department	50,000	647,000
Lands and Physical Planning Department	122,000	126,000
Municipality Department	309,800	260,000
Education Department	0	233,400
Agriculture Department	0	48,450
ICT& E-Government Department	0	138,600
Health Department	183,100	0
Roads Department	289,000	0
Water and Sanitation	168,000	0
Totals	1,319,900	2,872,156

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Notes to the Financial Statements (Continued)

14. Deposits and Retention

14. Deposits and Retention

	2023-2024	2022-2023		
	Kshs	Kshs		
Deposits				
Retention Monies	275,197,085	247,969,195		
Total	275,197,085	247,969,195		
Ageing analysis for				
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	27,227,890	%	105,826,061	43
1-2 years	748,715	%	39,937,700	16
2-3 years	107,162,553	%	39,261,730	16
Over 3 years	140,057,927	%	62,943,704	25
Total (tie to above total)	275,197,085		247,969,195	100

15. Fund Balance Brought Forward

	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts	582,922,298.	653,894,949
Cash in Hand	0	0
Outstanding Imprests and Advances	2,872,156.	3,601,760
Third party deposits and retention	(247,969,194).	(247,220,480)
Total	337,825,260.	410,276,229

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

16. 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 from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances (Development & Recurrent 2022/2023 transferred to CRF)	112,135,492		
Cash in Hand			
Outstanding Imprests and Advances			
Third party deposits and Retention			
Others (<i>Specify</i>)			
Total	112,135,492		

* The figure that goes to the statement of assets and liabilities.

** (The adjusted balances are not carried down on the face of the financial statement.

County Executive to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the County Executive).

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Notes to the Financial Statements (Continued)

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

	2023-2024	2022-2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	2,872,156	3,601,760
Imprest and Advances as at 30 th June (B)	1,319,900	2,872,156
Increase)/ Decrease in Imprest and Advances (C=(B-A))	1,552,256	729,604

18. Increase/ (Decrease) in Deposits and Retention

	2023-2024	2022-2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July 2023 (A)	247,969,195	247,220,480
Deposits and Retention as at 30 th June 2024 (B)	275,197,085	247,969,195
Increase/ (Decrease) in Deposits and Retention C= B-A	27,227,890	748,715

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

19. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	103,250,050.00	256,321,433.83	103,250,050.00	256,321,433.83
Construction of Civil Works	6,934,663.13	111,898,223.07	6,934,663.13	111,898,223.07
Supply of Goods	9,896,600.00	172,528,853.22	7,446,600.00	174,978,853.22
Supply of Services	18,894,635.39	90,652,422.13	10,431,771.65	98,955,365.87
Total	138,975,948.52	631,400,932.25	128,063,084.78	642,153,875.99

2. Pending Staff Payables (See Annex 3)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others	126,341,238.17	23,773,531.78	126,341,238.17	23,773,531.78
Total	126,341,238.17	23,773,531.78	126,341,238.17	23,773,531.78

3. Other Pending Payables (See Annex 4)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities				
Amounts due to County Government Entities				
Amounts due to Third Parties	13,708,411.49	41,465,948.00	13,708,411.49	41,465,948.00
Total	13,708,411.49	41,465,948.00	13,708,411.49	41,465,948.00

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Other Important Disclosures

4. External Assistance

	2023-2024	Insert Comparative
Description	Kshs	Kshs
External Assistance received in Cash		
External Assistance received as Loans and Grants		
External Assistance received In Kind- as Payment by Third Parties		
Total		

a) External assistance relating to loans and grants

	2023-2024	2022-2023
Description		
External Assistance received as Loans		
External Assistance received as Grants		
Total		

(Total here to tie to line 2 of note 4)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans			
Undrawn External Assistance - Grants			
Total			

Other Important Disclosures

c) Classes of providers of external assistance

	2023-2024	2022-2023
Description		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
Total		

d) Non-monetary external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Goods		
Services		
Total		

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc. N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient or Third Party, Fair value measurement The totals here tie with line 3 of note 4).

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Other Important Disclosures

e) Purpose and use of external assistance.

	2023-2024	2022-2023
Description		
Compensation of Employees	0	0
Use of Goods and Services	0	0
Subsidies	0	0
Transfers to Other Government Entities	0	0
Other Grants and Transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of Principal on Domestic & Foreign Borrowing	0	0
Other Payments	0	0
Total	0	0

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

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

	2023-2024	2022-2023
Description	Kshs	Kshs
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
Total	0	0

Other Important Disclosures

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

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	2023-2024	2022-2023
Description		
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
Other County Entities	0	0
Others	0	0
Total	0	0

(Third party payments may be done by other entities that are not providers of external assistance)

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

Description	2023-2024	2022-2023
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Repayment of principal on domestic & foreign borrowing	0	0
Other payments	0	0
Total	0	0

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Other Important Disclosures

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.

Related party transactions

	2023-2024	2022-2023
Key Management Compensation (Governor, CEC Members And Cos)	121,582,634	105,151,303
<u>Transfers To Related Parties</u>		
Transfers to Other County assembly	956,275,539	942,000,494
Transfers to Other County Government entities	518,418,903	445,974,500
Transfers to Development Projects	1,910,553,441	3,237,692,080
Transfers to Non-Reporting Entities E.G Schools And Welfare	0	0
Transfers to County Water Service Providers	0	0
Expenses paid on Behalf Of County Water Service Providers	0	0
Total Transfers To Related Parties	3,385,247,883	4,625,667,074
<u>Transfers From Related Parties</u>		
Transfers From the CRF	10,665,405,070	10,244,866,133
Transfers From National Government MDAs	0	0
Transfers From SCs And SAGAs - National Government	0	0
Donor funds released through Exchequer releases	991,399,562	260,599,531
Total Transfers From Related Parties	11,656,804,632	10,505,465,664

Other Important Disclosures

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.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Uasin Gishu County Emergency Fund	22/1/2016	County HQ	Chief Officer Finance
Eldoret Water and Sewerage Company	27/3/2013	Next to Coca Cola Company	Chief Executive Officer
Uasin Gishu County Education Bursary Fund	20/1/2016	County HQ	Chief Officer Education
Uasin Gishu County Car Loan and Mortgage Fund	6/10/2015	County HQ	Chief Officer Finance
Uasin Gishu County Technical Vocational and Education Training Fund	20/1/2015	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
Rural Water And Sanitation Company	1/4/2024	County HQ	Chief Executive Officer

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs 0 and Kshs 110,298 638 for the comparative Financial year.

9. Contingent Liabilities

Contingent Liabilities	2023/2024	2022/2023
	Kshs	Kshs
Court Case Against the Entity	514,852,826.72	156,778,167.28
Bank Guarantees In Favour Of Subsidiary		
Contingent Liabilities Arising from PPPs		
Others (<i>Specify</i>)		
Total	514,852,826.72	156,778,167.28

(Details- Update ANNEX 8 Contingent liabilities register)

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements For the year ended June 30 2024

10. Program for Results (PforR) Disclosure

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

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

11. Progress On Follow-Up On Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (date when expect to be resolved)
01	Inaccuracies in Financial Statements	Variance Between Financial Statements and IFMIS Reports. The matter is currently being addressed by national treasury IFMIS Dept	Not Resolved	31 st December 2024
02	Assets Inherited from Defunct Local Authorities	the assets were excluded from the fixed assets register, they had been verified, validated and details forwarded to the Intergovernmental Relations Technical Committee (IGRTC) and Intergovernmental Budget and Economic Council (IBEC)	Not Resolved	31 st December 2024

County Government of Uasin Gishu**County Executive of Uasin Gishu****Annual Report and Financial Statements for the year ended June 30 2024.**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (date when expect to be resolved)
03	Unsupported Legal Services	Procurement records confirming that the legal services were competitively sourced, details of the cases handled, the status of the cases, outstanding balances, evidence of court attendance and case files showing the value of the cases.	Resolved	Resolved
04	Fixed Assets Without Ownership Documents	relates to forty-six (46) parcels of land whose ownership documents	Not Resolved	31 st December 2024
05	Pending Bills	Pending bills have been paid progressively	Resolved	resolved
06	Unsupported Payments for Insurance	The insurance policy documents for the provision of staff medical insurance cover have been provided	Resolved	Resolved
07	Unsupported Domestic Travel and Subsistence Allowance	The travel documents for all the officers who travelled have been availed.	Resolved	Resolved
08	Unsupported Purchase of Land	Process of registration is ongoing	Not Resolved	31 st December 2024

.....
11 DEC 2024
County Executive Committee Member – Finance and Economic Planning

Date.....
COUNTY GOVERNMENT OF UASIN GISHU
FINANCE & ECONOMIC PLANNING

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements For the year ended June 30 2024

15. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,349,299,715	2,166,047,128	2,159,187,042	3,105,724,337	8,780,258,222
Level 5 Hospitals	0	0	0	0	0
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	11,550,000	11550,000
World Bank – THUSCP	0	0	0	0	0
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	0	0	0
Kenya Devolution Support Programme	0	0	0	0	0
Youth Polytechnic support grant	0	0	0	0	0
ADSPH	0	0	0	2,560,429	2,560,429
Kenya Urban Support Programme	0	0	0	0	0
CAIPS	0	0	0	62,500,000	62,500,000
NAVCDP	0	0	0	198,925,441	198,925,441
FLOCCA	0	0	0	117,335,439	117,335,439
KISIIP	0	0	0	536,000,000	536,000,000
Total	1,349,299,715	2,166,047,128	2,159,187,042	4,034,595,646	9,709,129,531

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements For the year ended June 30 2024

Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginni ng of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	B	c	d=a+b-c	
Construction Of Buildings								
1. Rael Jemutai Kibor		Acquisition of Land		0	97,000,000.00	97,000,000.00	0	
2. Sks Solutions		construction		0	1,891,360.00	1,891,360.00	0	
3. Sks Solutions		construction		0	4,358,690.00	4,358,690.00	0	
Sub – Total					103,250,050.00	103,250,050.00	0	
Construction Of Civil Works								
1. Creo Premier Ltd		Kapsang Dam	1,994,850.00	0	1,994,850.00	1,994,850.00	0.00	
2. Raanley Ent.		Lanterns	1,946,090.00	0	1,946,090.00	1,946,090.00	0.00	
3. ML Transporters		Proposed construction	2,993,723.13	0	2,993,723.13	2,993,723.13	0.00	
Sub-Total			6,934,663.13		6,934,663.13	6,934,663.13	0.00	
Supply Of Goods								
1. Glowan Ltd		Furniture	1,800,000.00	0	1,800,000.00	850,000.00	950,000.00	
2. Lackich Lab Ltd		Lab Reagents	1,621,750.00	0	1,621,750.00	1,621,750.00	-	
3. Moiben Ltd		Frisian Semen	2,100,000.00	0	2,100,000.00	2,100,000.00	-	
4. Isuzu East Africa		Supply of Bus	2,700,000.00	0	2,700,000.00	2,700,000.00	-	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
5.Aslim Logistics		Supply of Papers	174,850.00	0	174,850.00	174,850.00	-	
6.Road master Engineering		Supply of Laptops	1,500,000.00	0	1,500,000.00	1,500,000.00	-	
Sub – Total			9,896,600.00		9,896,600.00	8,946,600.00	950,000.00	
1. Alwanga % Co.		Law Firm Fee	353,535.00	0	353,535.00	353,535.00	-	
2. Kiprop & Co. Adv.		Law Firm Fee	1,800,000.00	0	1,800,000.00	1,800,000.00	-	
3. Citrus Motors		KBY 998	116,812	0	116,812.00	-	116,812.00	
4. Citrus Motors		GK A122P	324,241.60	0	324,241.60	-	324,241.60	
5. Citrus Motors		27CG001A	393,170.40	0	393,170.40	-	393,170.40	
6. Citrus Motors		27CG011A	166,924.00	0	166,924.00	-	166,924.00	
7. Citrus Motors		27CG 003A	166,990.40	0	166,990.40	-	166,990.40	
8. Citrus Motors		27CG 062A	97,614.00	0	97,614.00	-	97,614.00	
9. Citrus Motors		KCD 280G	170,334.40	0	170,334.40	-	170,334.40	
10. Citrus Motors		KCD 281G	38,860.00	0	38,860.00	-	38,860.00	
11. Citrus Motors		KBU 688T	270,697.00	0	270,697.00	-	270,697.00	
12. Citrus Motors		KCD 283G	117,368.80	0	117,368.80	-	117,368.80	
13. Mfi Doc Ltd		Mainteinance	649,564.80	0	649,564.80	-	649,564.80	
14. African Touch		Airticket	1,092,000.00	0	1,092,000.00	-	1,092,000.00	
15. Fraca Ser. Ent.		Airticket	1,344,000.00	0	1,344,000.00	-	1,344,000.00	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginni ng of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
16.Standard Gr		Advert	324,800.00	0	324,800.00	-	324,800.00	
17. Citrus Motors		KCD 238G	136,694.34	0	136,694.34	-	136,694.34	
18. Lamayans Travels		Tickets	296,000.00	0	296,000.00	-	296,000.00	
19.Citrus Motors		Brakes parts	579,000.00	0	579,000.00	-	579,000.00	
20. KPLC		Power Bills	1,478,060.13	0	1,478,060.13	1,478,060.13	-	
21. Nation Media Group		Tender Advert	183,280.00	0	183,280.00	183,280.00	-	
22.African Touch		Tickets	183,200.00	0	183,200.00		183,200.00	
23. Cfao Motors		27CG 220A	57,454.61	0	57,454.61	57,454.61	-	
24. Cfao Motors		GVN 027B	52,680.00	0	52,680.00	52,680.00	-	
25. Cfao Motors		27CG 005A	35,172.73	0	35,172.73	35,172.73	-	
26. Citrus Motors		27CG 085A	28,728.00	0	28,728.00	-	28,728.00	
27. EKA Hotel		Conference Services	252,000.00	0	252,000.00	-	252,000.00	
28. Pride inn Pradise		Conference Services	297,000.00	0	297,000.00	-	297,000.00	
29. Centre Plan		27CG 040A	33,850.00	0	33,850.00	-	33,850.00	
30. Citrus Motors		27CG 038A	52,594.00	0	52,594.00	-	52,594.00	
31.Ntion Media Group		Advert	110,200.00	0	110,200.00	110,200.00	-	
32. Ntion Media Group		Advert	672,800.00	0	672,800.00	672,800.00	-	
33. Ntion Media Group		Advert	696,000.00	0	696,000.00	696,000.00	-	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginni ng of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
34. Ntion Media Group		Advert	183,280.00	0	183,280.00	183,280.00	-	
35. Ntion Media Group		Advert	696,800.00	0	696,800.00	696,800.00	-	
36. Ntion Media Group		Advert	1,400,000.00	0	1,400,000.00	1,400,000.00	-	
37. M/S Mengich & Co. Adv.		Legal Fee	1,000,500.00		1,000,500.00		1,000,500.00	
38. St. Lukes Hospital		Medical Bills	1,488,847.44		1,488,847.44	1,488,847.44	-	
39. St. Lukes Hospital		Medical Bills	1,053,581.74		1,053,581.74	1,053,581.74	-	
40. Milele Resort		Conference Services	500,000.00		500,000.00	500,000.00	-	
Sub – Total			18,894,635.39		18,894,635.39	10,761,691.65	8,132,943.74	
Grand Totals					138,975,948.52	129,893,004.78	9,082,943.74	
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments								

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements For the year ended June 30 2024

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previou FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)				126,341,238.17	23,773,531.78	126,341,238.17	
7.							
8.							
Sub-Total				126,314,238.17	23,773,531.78	126,341,238.17	
Grand Total							

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements For the year ended June 30 2024
Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			A	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)				13,708,411.49	41,465,948.00	13,708,411.49	
6.							
Sub-Total				13,708,411.49	41,465,948.00	13,708,411.49	
Grand Total				13,708,411.49	41,465,948.00	13,708,411.49	

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at 30 th June 2024)
		Kshs	Kshs	Kshs
Biwott Cheruiyot	23/01/2024	98,000	0	98,000
David Kebenei	19/10/2023	100,000	0	100,000
Washington Owak	15/4/2024	50,000	00	50,000
Kenneth Mutai	20/9/2023	122,000	0	122,000
Ben Mutai	14/9/23	60,600	0	60,600
Ben Mutai	17/1/2023	69,300	0	69,300
Caroline Cheptum	18/9/2023	50,000	0	50,000
Stephen Kipseba	18/9/2023	50,000	0	50,000
Gedion Kirwa	7/5/2024	79,900	0	79,900
Fridah Wanyonyi	2/11/2023	183,100	0	183,100
Abraham Misoi	14/9/2023	50,000	0	50,000
Sammy Kibiy	14/9/2023	50,000	0	50,000
Caren Kipyego		189,000	0	189,000
Letting Silah Kering	22/1/24	168,000	0	168,000
		1,319,900	0	1,319,900

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

(b) Salary Advance

Name Of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance as at (insert current FY)
		Kshs	Kshs	Kshs
Name Of Officer	0	0	0	0
Name Of Officer	0	0	0	0

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2022/2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023/24
Land	315,095,733	119,750,000	0	0	434,845,733
Buildings And Structures	6,762,661,830	679,671,404	0	0	7,442,333,234
Transport Equipment	507,722,340	85,245,000	0	0	592,967,340
Office Equipment, Furniture And Fittings	518,733,846	39,965,206	0	0	558,699,052
ICT Equipment	89,994,279	0	0	0	89,994,279
Machinery And Equipment	3,412,550,729	10,229,400	0	0	3,422,780,129
Heritage And Cultural Assets	862,848,584	49,392,480	0	0	912,241,064
Biological Assets	0	0	0	0	0
Intangible Assets	172,836,637	48,624,917	0	0	221,461,554
Infrastructure Assets- Roads, Rails	4,618,827,198	728,059,788	0	0	5,346,886,986
Work In Progress	0	0	0	0	0
Total	17,261,271,176	1,760,938,195	0	0	19,022,209,371

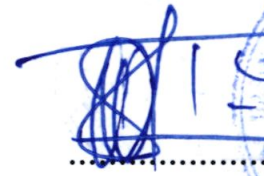
County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.
Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	County Assembly	160,896,250	339,696,532	177,455,299	278,227,458	956,275,539	956,275,539	0	
2.	Bursary & Skills Development fund	0	17,850,000	129,218,430	36,684,636	183,753,066	183,753,066	0	
3.	Technical Vocational & Educational Training Fund	0	0	0	28,547,245	28,547,245	28,547,245	0	
4.	Emergency Fund	0	0	45,009,405	71,400,000	116,409,405	116,409,406	0	
5.	Enterprise Development Fund	0	0	0	40,000,000	40,000,000	40,000,000	0	
6.	Inua Biashara Fund			43,000,000	10,000,000	53,000,000	53,000,000	0	
7.	Uasin Gishu County Executive and staff car loan and mortgage	0	55,000,000	30,000,000	12,000,000	97,000,000	97,000,000	0	
8.	Uasin Gishu Rural Water and Sanitation Organization			0	9,750,376	9,750,376	9,750,376	0	
9.	Eldoret Water & Sanitation Co.			26,424,187	0	26,424,187	26,424,187		
	Total	160,896,250	412,546,532	451,107,321	486,609,715	1,511,159,818	1,511,159,818	0	

COUNTY GOVERNMENT OF UASIN GISHU

DIRECTOR FINANCE

Director of Finance
County Executive


DEPUTY CLERK ADMIN & FINANCE
10 DEC 2024
COUNTY ASSEMBLY

Director of Finance
County Assembly

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Director Enterprise Development Fund



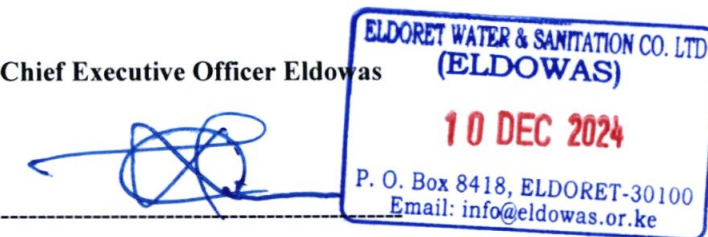
Director Emergency Fund



Director TVET Fund



Chief Executive Officer Eldowas



Director of Bursary & skills Development



Director Inua Biashara fund



Director Staff Car Loan and Mortgage



Chief Executive Officer –URWASCO



County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements For the year ended June 30 2024

Annex 8 – Contingent Liabilities Register

No	Particulars	(Kshs)
1.	Eldoret E&L Petition No. 7/2015 Spree Club Ltd –Vs- County Government Of Uasin Gishu & 2 Others (Final Fee Note)	2,360,000/=
2.	Eldoret E&L Petition No. 6 Of 2015 Signature Bar & Rest. –Vs- County Government Of Uasin Gishu & 2 Others (Final Fee Note)	2,158,000/=
3.	Eldoret Hc E&L No. 467 Of 2013 (Final Fee Note) Cgug –Vs- Uasin Gishu Land Registrar & 3 Others & The Same Before The National Land Commission	22,037,580/=
4.	Eldoret E&L No. 416 Of 2013 Ezekiel Wanga Masake –Vs- County Government Of Uasin Gishu & Attorney General (Final Fee Note)	2,783,000/=
5	Eldoret E&L No. 96 Of 2018 Robert Kamau Mirigi –Vs- County Government Of Uasin Gishu (Final Fee Note)	544,000/=
6.	Eldoret Hcca No. 130 Of 2015 County Government Of Uasin Gishu –Vs- George Njoroge Njogu (Final Fee Note)	264,200/=
7	Eldoret Hcc No. 140 Of 2002 Pcea –Vs- County Government Of Uasin Gishu Governor (Final Fee Note)	47,550/=
8	Matter Before The National Land Commission & The High Court & Several Matters Pending In Court (Moiben Township) Interim Fee Notes	19,795,826
9	Eldoret Cmcc No. 281 Of 2013 Martin Njuguna & 111 Others Vs County Government Of Uasin Gishu (Final Fee Note)	1,618,000/=

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

10.	Eldoret E&L Case No. 255 Of 2016 Sosiani Builders Ltd –Vs- Charter House Investment & County Government Of Uasin Gishu (Final Fee Note)	1,002,200/=
11	Eldoret Hcc No 9 Of 2016 Zedka Technical Services Ltd –Vs- County Government Of Uasin Gishu & 4 Others (Final Fee Note)	4,160,000/=
12.	Eldoret Hc Pet. No. 14 Of 2015 Noelyn Jerono Chumo –Vs- County Government Of Uasin Gishu (Interim Fee Note)	148,200/=
13.	Eldoret Hc E&L No 486 Of 2013 (Final Fee Note) Kennedy Obuchi Nyangeny –Vs- County Government Of Uasin Gishu	976,570/=
14.	Eldoret E&L No. 254 Of 2016 (Final Fee Note) Dennis Kizito Magare –Vs- County Government Of Uasin Gishu & 3 Others	670,000/=
17	Eldoret E&L No. 219 Of 2017 (Interim Fee Note) Jedrom Building & Civil Engineering –Vs- Chief Land Officer Lands & Housing & Cgug	267,000/=
18	Nairobi Hccc Civ Appl. No.1062 Of 2013 County Government Of Uasin Gishu & Other –Vs- Pernest Agency Ltd & 3 Others (Interim Fee Note)	223,720/=
19	Nairobi Hccc Constitutional Pet. No 385 Of 2013 Cereal Growers' Ass. & Another –Vs- County Gov'T Of Uasin Gishu & 10 Others	158,620/=
20	Conveyancing Fees In The Purchase Of Eldoret Municipality Block 4/88 From National Bank	20,949,310/=
21	Eldoret Misc. Application No 160 Of 2013 Republicvs County Government Of Uasin Gishu Exparte Paul Gicheru	4,100,000.00
22	Eldoret Hc Petition No. 6 Of 2021 Joseph Omollo Vs Cabinet Secretary, Ministry Of Interior And % Others	17,340,000.00
23	Kisumu Elrc E 017 Of 2021 Kenya National Union Of Nurses Vs Uasin Gishu County	12,801,823.00

County Government of Uasin Gishu**County Executive of Uasin Gishu****Annual Report and Financial Statements for the year ended June 30 2024.**

24	Nakuru Elrc Pet 11 Of 2016 Association Of Public Health Workers Union And Others Vs County Government Of Uasin Gishu	2,219,517.65
25	Eldoret Hc App. Jr No. 136 Of 2019 Republic Vs County Secretary, County Government Of Uasin Gishu	4,100,000.00
26	Kenya National Union Of Nurses Vs County Government Of Uasin Gishu	5,550,000.00
27	Eldoret Elrc No. 91/2017 Joan Chepkoech Rotich Vs Coutny Government Of Uasin Gishu	1,280,000.00
28	Nairobi Jr No. E057 Of 2021 Republic Vs Public Procurement Administrative Review Board	3,132,000.00
29	Eldoret Elrc No. 32 Of 2019 Julius Kipchirchir Rotich Vs County Government Of Uasin Gishu	2,700,000.00
30	Eldoret Elrc Pet No. 3 Of 2019 Julius Kipchirchir Rotich Vs County Government Of Uasin Gishu	2,550,000.00
31	Eldoret Elrc No. 36 Of 2019 Grace Chepchirchir Vs County Government Of Uasin Gishu.	3,500,000.00
32	Nairobi Elrc No. 1396 Of 2018 John K. Biiy Vs County Government Of Uasin Gishu	5,280,000.00
33	Eldoret Hcc Pet No. 2 Of 2020 The Board Of Trustees Of The Children Community Society Vs County Government Of Uasin Gishu	12,340,000.00
34	Eldoret Elrc No. 27 Of 2019 Isaac Kiptalam Chebet Vs County Government Of Uasin Gishu	5,564,132.56.00
35	Eldoret Elrc No. 29 Of 2020 Isaac Kiptalam Chebet Vs Acting Chief Officer Health Services.	5,200,000.00
36	Eldoret Elrc No. E007 Of 2021 Kenya Union Of Clinical Officers Vs The County Government Of Uasin Gishu & Another	10,300,000.00
37	Eldoret Elrc No. 178 Of 2018 Barnabas Kipketer Ngeno Vs The County Government Of Uasin Gishu	2,448,000.00
38	Eldoret Elrc No. 354 Of 2014 Alika Cleaning System Limited Vs The County Government Of Uasin Gishu	1,653,000.00

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

39	Nakuru Elrc No 369 Of 2015 (Formerly Nairobi Elrc No 1801 Of 2105) Kenya National Union Of Nurses Vs Chief Officer Psm Uasin Gishu County	12,361,370.00
40	Nakuru Elrc No 384 Of 2015 Kenya National Union Of Nurses Vs The County Government Of Uasin Gishu & Others	12,361,370.00
41	Nakuru Elrc No 642 Of 2014 Kenya National Union Of Nurses Vs Uasin Gishu County Public Service Board.	14,802,840.00
42	Eldoret Jr No. 3 Of 2019 Kenya County Government Workers Union Vs County Government Of Uasin Gishu & County Public Service Board	2,300,720.00
43	Eldoret Elrc No. 189 Of 2017 Kenya National Union Of Nurses Vs County Government Of Uasin Gishu	5,543,332.56
44	Ppra Application No 45 Of 2021 Biomed Healthcare Limited Vs The Accounting Officer Health Services	6,780,000.00
45	Kisumu Rlrc No. 297 Of 2018 Dr. Nickson Shango Vs County Government Of Uasin Gishu Public Service Board	4,468,000.00
46	Eldoret Elrc No. E010 Of 2020 Abraham Maiyo Vs County Government Of Uasin Gishu & Cpsb & Another.	2,502,000.00
47	Eldoret Elrc No. 3 Of 2017 Isaac Kiptalam & 26 Others Vs County Public Service Board	4,799,999.56
48	Eldoret Elrc No. 82 Of 2017 Rose Jeptoo Lelei Vs County Government Of Uasin Gishu And Another	1,660,666.70
49	Nakuru Elrc Jr No. 4 Of 2019 Kenya County Government Workers Union Vs County Government Of Uasin Gishu & 2 Other	12,100,000.00
50	Eldoret Cmcc O. 293 Of 2019 Collins Kipkoech Vs. County Government Of Uasin Gishu	3,500,000.00
51	Eldoret Jr No. E001 Of 2021 Republic Vs The Secretary Public Service Board And Collins Kipkoech	3,500,000.00
52	Eldoret Elc Pet No. 14 Of 2018 Florence Chimoli Shiramaba & 27 Others Vs County Government Of Uasin Gishu	23,340,000.00
53	Eldoret Elrc No. 306 Of 2017 Dr. Daniel Kipkoech Kenduiywo Vs County Government Of Uasin Gishu	5,147,973.72

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

54	Nakuru Elrc No 43 Of 2017 Dorcas Jepkorir Kiplagat Vs Uasin Gishu County & 3 Others.	6,110,000.00
55	Nairobi Elrc No E041 Of 2021 Kenya National Union Of Nurses Vs Ministry Of Health, Ministry Of Public Service & 43 Others	11,380,000.00
56	Eldoret Elrc No. 4 Of 2020 Kenya Medical Practitioners, Pharmaceuticals & Dentists (Kmpdu) Vs County Government Of Uasin Gishu	4,200,000.00
57	Nairobi Constitutional & Human Rights Division Petition No. E312 Of 2021 Peter Gitao & 2 Others Vs County Government Of Uasin Gishu	7,280,000.00
58	Nairobi Jr No 5 Of 2019 Kenya National Union Of Nurses Vs County Government Of Uasin Gishu	1,530,000.00
59	Eldoret Cmcc No 90 Of 2019 James Mugo Mwangi Vs County Government Of Uasin Gishu	1,530,000.00
60	Eldoret Cmc Elrc No 90 Of 2019 Teddy Kangogo Kandie Vs The County Public Srvice Board Uasin Gishu & Another	630,000.00
61	Eldoret Elrc No. 7 Of 2019 Samson Melly Vs The County Government Of Uasin Gishu	2,700,000.00
62	Eldoret Elrc No. 35 Of 2020 Sylvester Kipkemei Metto Vs Uasin Gishu Public Service Board, County Secretary, Uasin Gishu County & Attorney- Uasin County	1,500,000.00
63	Eldoret Elrc No. 37 Of 2020 Joseph Kipkemei Keronei Vs County Government Of Uasin Gishu	1,500,000.00
64	Eldoret Elrc No. E14 Of 2021 Evans Makokha Vs Chief Officer Psm, County Government 7 3 Others.	1,500,000.00
65	Mombasa Petition No. E 014 Of 2021 Kenya Driving Schools Association Vs County Government Of Uasin Gishu	4,343,580.00
66	Eldoret Cmcc No. 102 Of 2019 Patrick Kiptanui Sang Vs County Government Of Uasin Gishu	1,500,000.00
67	Eldoret Cmcc No. 101Of 2019 Joel Cheruiyot Biwott Vs County Government Of Uasin Gishu	1,500,000.00
68	Eldoret Elrc No. E24 Of 2021 Judith Jepkoge Biwott & Another Vs County Government Of Uasin Gishu	1,500,000.00
69	Eldoret Elrc No. 206 Of 2019 Wiliam Komen Vs County Government Of Uasin Gishu	630,000.00
70	Eldoret Cmcc Elrc No. 120 Of 2021 Mercy Jeptarus Kosgei Vs County Government Of Uasin Gishu.	1,216,680.00

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

71	Eldoret Elrc Pet. No. 98 Of 2019 Alexander Barchok Vs County Government Of Uasin Gishu & 4 Others.	2,700,000.00
72	Eldoret Elc No. 98 Of 2019 Price Investment Limited Vs County Government Of Uasin Gishu.	12,720,000.00
73	Eldoret Elrc. No. 9 Of 2019 Salome Chelimo Vs County Government Of Uasin Gishu	2,700,000.00
74	Eldoret Elrc. No. 313 Of 2019 Moses Kibet Vs County Government Of Uasin Gishu	1,500,000.00
75	Eldoret Pet. No. 10 Of 2019 Daniel Cheruiyot Vs The County Government Of Uasin Gishu	2,700,000.00
76	Republic Vs Public Procurement Review Board County Government And Amana Insurance Brokers	6,773,162.03
77	Eldoret Elc Petitoin No. 7 Of 2019 Spree Club Ltd Vs County Govt Of Uasin Gishu & 2 Others.	1,360,000.00
78	Eldoret Elc & Petition No. 6 Of 2015 Signature Bar & Rest Vs County Govt Of Uasin Gishu & 2 Others	2,360,000.00
79	Eldoret Elc 457 Of 2013 County Government Vs Uasin Gishu Land Registrar & 3 Others.	2,837,500.00
80	Eldoret Elc No. 416 Of 2013 Ezekiel Wangu Masake Vs County Govt Of Uasin Gishu & Attorney General	2,783, 000.00
81	Eldoret Elc No. 96 Of 2018 Robert Kamau Mirigi Vs Uasin Gishu County Govt	544,000.00
82	Eldoret Hc Jr No. 10 Of 2018 Republic Vs County Govt Of Uasin Gishu & Others & Ex parte Jedrom Building & Civil Engineering	713, 507.20
83	Eldoret Cmc Elc No. 114 Of 2020 Christine Mbogua Vs The County Govt Of Uasin Gishu & Others	1, 120,120.44
84	Eldoret Hc Jr No. 172 Of 2019 Republic Vs The County Cooperative Commissioner Of Uasin Gishu County	435, 400.00
85	Eldoret Cm Elc No. 50 Of 2020 Lazarus Chepyator & Others Vs County Govt Of Uasin Gishu & Others	363, 200.00
86	Eldoret Elc Appeal No. E008 Of 2020 County Govt Of Uasin Gishu & 2 Others Vs Benard Gikundi	568, 294.48
87	Eldoret Elc Jr No. 2 Of 2019 R Vs County Govt Of Uasin Gishu & And Others And Ex parte Ruto	7,116,600.00
88	Eldoret Cm Elc No. 67 Of 2020 Bernard Gikundi Vs The County Govt Of Uasin Gishu & 2 Others	363,200.00

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

89	Simon Songoro Nyamanya Vs County Government Of Uasin Gishu	204,360.00
90	Eldoret Elc No 246 Of 2017 County Government Of Uasin Gishu Vs Attorney General And Others	11,234,400.00
91	Kenya Union Of Post Primary Education Vs County Government Of Uasin Gishu	5,325,000.00
92	Prissila Jesang Lelmengit Vs Nicholas Busienei & The Attorney General	624,800.00
93	Eld/Cmcc/589 Of 2003 Francis Cheplaite Vs Nathaniel Chepkener & County Government Of Uasin Gishu.	1,000,500.00
94	Eldoret & L Pet/9/2019 John Cherunya Kiptalam & 3 Others Vs County Government Of Uasin Gishu	46,400,000
95	Nairobi/Jr/Miscellaneous/App/E098/20226 Republic Vs County Government, Amana Insurance Brokers Company Ltd & Ecosoftinsurance Agency Ltd	9,152,957.04
96	Eldoret/Elc/E023/2024 The Registered Trustees Of Reformed Church Of East Africa Vs Roads And Transport And Public Works And Another	1,900,000
97	Eldoret/Cmcc/Elc/E068/2024 Njoroge Kariuki Vs County Government Of Uasin Gishu	2,900,000
98	Eldoret/Hc/E003/2024 Gristerline Investments Company Limited Vs County Government Of Uasin Gishu & Another.	1,740,000
99	Eldoret Misc./E001/2024 The Republic Vs Uasin Gishu Cooperative Commissioner	852,000
100	Eldoret/Elc/Pet/E001/2023 Lonah Chepchumba Korir Vs Medical Officer Of Health, Uasin Gishu County	1,656,000
101	Eldoret/ Hc/24/2020 Uasin Gishu Tenants Association Vs County Government Of Uasin Gishu	3,480,000
102	Eldoret/Elc/E059/2021 David Karanja & 7 Others Vs County Government & Others	870,000
103	Eldoret Cmccc/Mis/App/214/2019 Rebecca Busienei & 2 Others Vs Chief Officer Lands And Housing	580,000
104	Kisumu/Ca/81/2020 Raiplywoods(K) Limited Vs County Cooperative Officer Turbo Sub-County & Another	2,320,000
105	Eldoret/Elc/E025/2023 David Karanja Vs County Government & Others	1,740,000

County Government of Uasin Gishu**County Executive of Uasin Gishu****Annual Report and Financial Statements for the year ended June 30 2024.**

106	Eldoret E&L No. 32/2012: Benedicto Makani Bahati Vs Ben Mureria Wesonga & Others	1,229,240/=
107	Eldoret/Elrc 178/2018: Barnabas Kipketer Ngeno Vs Cgug & Other	557,430.00
108	Eldoret/Hcc/Pet/9/2019: Zacharia Kipkoros T/A Riverside Bar Vs County Government Of Uasingishu & 2 Others	643,595/=
109	Eldoret/Cmcc/961/2017: Esther Jemanyur Suge & Nicodemus Kiptoo Limo Suing On Behalf Of Emmanuel Limo Vs Cgug & Other	2,625,000/=
110	Eldoret/Hc/9/2016: Zedka Technical Service Ltd –Vs- Cgu & 3 Others	26,437,700/=
111	Eldoret/Cmcc/804/2017: Benard Odeny Okumu Vs Cgug	627,098/=
112	Eldoret/Cmcc/805/2017: Joseph Kipchumba Vs Cgug	630,450/=
113	Eldoret/E&L Pet 6/2018: Jamii Telecommunication Ltd Vs Cgug	1,000,000/=
114	Eldoret/Elrc/Pet/ 3013/2022Sixty Four Residents Association Of Uasin Gishu And County Public Service Boards	6,689,267/=
115	Eldoret/Cmcc/516/2020 Geofry Kisilia Okara Vs County Government Of Uasin Gishu	356,333
116	Eldoret/Cmcc/216/2020 Geofry Kisilia Okara Vs County Government Of Uasin Gishu	359,601
	Total	514,852,826.72

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements For the year ended June 30 2024

Annex: 9 Reporting of Climate Relevant Expenditures

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

County Government of Uasin Gishu
County Executive of Uasin Gishu
Annual Report and Financial Statements for the year ended June 30 2024.

Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments