

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

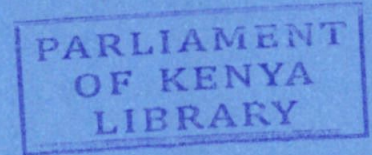
THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF UASIN GISHU

FOR THE YEAR ENDED

30 JUNE, 2024



PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Mas Whip
COMMITTEE	
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UASIN GISHU COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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



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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

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

2. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 45 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr. Shadrack K. Choge
2.	Chief Finance Officer	Mr. William K Koech

No.	Designation	Name
3.	Principal Accountant	Mrs.Jesang Sally
4.	Procurement Officer	Mr.Samson Changwony

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Finance Committee Activities

- *Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget;*
- *Discuss and review the estimates and make recommendations to the House;*
- *Examine the County Fiscal Strategy Paper presented to the House;*
- *Examine Bills related to the County budget, including Appropriations Bills;*

Public Accounts and Investment committee

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

The Public Accounts and Investments Committee shall further:

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

Budget and Appropriation Committee

- *Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays; and*
- *Consider all matters related to economic policies, planning, projects and programmes as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her; and all matters related to finance in the County Government other than the specific documents dealing with issues of the annual budget as specified in the Public Finance Management Act, 2012*

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

(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

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

3. Governance Statement

The County Assembly

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

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

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

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

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

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

a) Select Committees

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

b) Sectoral Committees

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

The County Assembly has the following select committee;

a) Select Committees:

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

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b) Sectorial committees

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

a).Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the County Assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee members during FY 2023/2024 were:

Member	Designation	Ward
Hon.Philip Muigei	Chairperson	Speaker
Hon. Sarah Malel	Vice-Chairperson	Kimumu
Hon. Amos Kiptanui Kimeli	Member	Racecourse
Hon. Carolyne Cherono	Member	Nominated
Hon.Ezekiel Kodi	Member	Ziwa

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Hon.Nicholas Bittok	Member	Tapsagoi
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b).Audit Committee

Member	Designation
N/A	
N/A	

c).Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Gilbert Kipsang Kosgei	Chairperson	Cheptiret/Kipchamo
Hon. Pamela Jemutai Ng'etich	Vice-Chairperson	Nominated
Hon. Reginah Chumba	Member	Nominated
Hon. Francis Muya Mwangi	Member	Langas
Hon. Hillary Kipchumba Toroitich	Member	Moiben
Hon. Patrick Kimeli Kimaiyo	Member	Moisbridge
Hon. David Kiptoo Tarus	Member	Kapkures
Hon. Peter Kimani Wanjohi	Member	Huruma
Hon. Rebecca Jerop	Member	Nominated

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d).Budget and Appropriations Committee

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

Member	Designation	Ward
Hon. Thomas Kiprugut Yego	Chairperson	Tarakwa
Hon. Carolyne Jeptanui	Vice-Chairperson	Nominated
Hon. Robert Kering	Member	Nominated
Hon. Serem James Kiprotich	Member	Karuna/Meibeki
Hon. Mercy Jepkurui	Member	Nominated
Hon. Marygoretti Boroswa	Member	Kipsomba
Hon. David KiptooTarus	Member	Kapkures
Hon. Reginah Chumba	Member	Nominated
Hon. Nicholas Kipruto Bittok	Member	Tapsagoi
Hon. Gilbert Kipchumba Lagat	Member	Kiplombe

e).Agriculture, Livestock and Fisheries

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

Member	Designation	Ward
Hon. James Kiprotich Serem	Chairperson	Karuna/Meibeki
Hon. Jewel Kogo	Vice-Chairperson	Nominated

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Hon. Gilbert Kiptoo Chepkonga	Member	Ainabkoi/Olare
Hon. Carolyne Jeptanui	Member	Nominated
Hon. David Kimeli Letting	Member	Kipkenyo

f) Devolution, Legal Affairs and Public Administration.

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

Member	Designation	Ward
Hon. David Kiptoo Tarus	Chairperson	Kapkures
Hon. Caroline Cheron	Vice-Chairperson	Nominated
Hon. Veronica Burgei	Member	Nominated
Hon. Tabitha Wambui	Member	Nominated
Hon. Julius Kibet Sang	Member	Megun
Hon. Gilbert Kipsang Kosgei	Member	Cheptiret/Kipchamo

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

Member	Designation	Ward
Hon. Patrick Kimeli Kimaiyo	Chairperson	Moisbridge
Hon. Reginah Chumba	Vice-Chairperson	Nominated
Hon. Richard Kipkirong Kering	Member	Ngeria
Hon. Thomas Kiprugut Yego	Member	Tarakwa
Hon. Hillary Kipchumba Toroitich	Member	Moiben
Hon. Mercy Jepkurui	Member	Nominated

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Hon. Marygorreti Boroswa	Member	Kipsomba
Hon. Gilbert Kipchumba Lagat	Member	Kiplombe

h).Education and Vocational Training.

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

Member	Designation	Ward
Hon. Thomas Kiprugut Yego	Chairperson	Tarakwa
Hon. Carolyne Jeptanui	Vice-Chairperson	Nominated
Hon. Robert Kering	Member	Nominated
Hon. Serem James Kiprotich	Member	Karuna/Meibeki
Hon. Mercy Jepkurui	Member	Nominated
Hon. Marygoretti Boroswa	Member	Kipsomba
Hon. David KiptooTarus	Member	Kapkures
Hon. Tabitha Wambui	Member	nominated
Hon. Reginah Chumba	Member	Nominated
Hon. Nicholas Kipruto Bittok	Member	Tapsagoi
Hon. Gilbert Kipchumba Lagat	Member	Kiplombe

i).Health Services.

All matters related to County health facilities and pharmacies; ambulance services; promotion of primary health care; licensing and control of undertakings that sell food to the public; veterinary

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services (excluding regulation of the profession); cemeteries, funeral parlours and crematoria; and refuse removal, refuse dumps and solid waste disposal.

Member	Designation	Ward
Hon. Rebecca Chepchirchir Magut	Chairperson	Kuinet/Kapsuswa
Hon. Isaac Kemboi	Vice-Chairperson	Kapsoya
Hon. Nathan Maina Malamoch	Member	Segero
Hon. Moses Kipchumba Kebenei	Member	Simat/Kapseret
Hon. Julius Kibet Sang	Member	Megun
Hon. Carolyne Cheronon	Member	Nominated
Hon. Evans Kipruto Kapkea	Member	Tembelio
Hon. Hillary Kipchumba Toroitich	Member	Moiben
Hon. Gerard Kiplagat Koech	Member	Nominated
Hon. Samuel Kipsang Sawe	Member	Kamagut
Hon. Everlyne Chepkoech Tirop	Member	Nominated

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

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

Member	Designation	Ward
Hon. Amos Kiptanui Kimeli	Chairperson	Racecourse
Hon. Isaac Kiptanui Chirchir	Vice-Chairperson	Soy
Hon. Moses Kipchumba Kebenei	Member	Simat/Kapseret

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Hon. Rebecca Chepchirchir Sugut	Member	Kuinet/Kapsuswo
Hon. Isaac Kirwa Kemboi	Member	Kapsoya
Hon. Francis Muya Mwangi	Member	Langas
Hon. Gilbert Kipchumba Lagat	Member	Kiplombe
Hon. Isaac Kibet Samoei	Member	Kapsaos
Hon. Sarah Jelagat Malel	Member	Kimumu

k).Roads, Transport and Public Works

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

Member	Designation	Ward
Hon.Gilbert Chepkonga	Chairperson	Ainabkoi/Olare
Hon. Rebbeca Jerop	Vice-Chairperson	Nominated
Hon.Pamela Jemutai Ng'etich	Member	Nominated
Hon. Francis Muya Mwangi	Member	Langas
Hon. Julius Kiptoo Songok	Member	Tulwet/Chuiyat
Hon. Gilbert Kipsang Kosgei	Member	Cheptiret/Kipchamo
Hon. David Biwott Keitany	Member	Sergoit
Hon.Isaac Kiptanui Chirchir	Member	Soy
Hon. Naomi Chepkemboi Serem	Member	Nominated
Hon. Isaac Kibet Samoei	Member	Kapsaos

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Hon. Benjamin Kimeli Natui	Member	Ngenyilel
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l).Culture, Heritage and Community Services

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

Member	Designation	Ward
Hon.Richard Kipkirong Kering	Chairperson	Ngeria
Hon. Robert Kering	Vice-Chairperson	Nominated
Hon. Thomas Kiprugut Yego	Member	Tarakwa
Hon. Mercy Jepkurui	Member	Nominated
Hon.Rebecca Jerop	Member	Nominated
Hon. Ezekiel Kodi Ngeti	Member	Ziwa
Hon. Reginah Chumba	Member	Nominated
Hon.Mary Goretti Boroswa	Member	Kipsomba
Hon. Benjamin Kimeli Natui	Member	Ngenyilel
Hon.Gilbert Kipchumba Lagat	Member	Kiplombe
Hon. Carolyne Jeptanui	Member	Nominated

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

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

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Member	Designation	Ward
Hon. Jonathan Kiprop Ngetich	Chairperson	Kaptagat
Hon Veronica Burgei	Vice-Chairperson	Nominated
Hon.David Waiganjo Waweru	Member	Nominated
Hon. David Letting Kimeli	Member	Kipkenyo
Hon.Richard Kipkirong Kering	Member	Ngeria
Hon. Amos Kiptanui Kimeli	Member	Racecourse
Hon. Juliet Chelimo	Member	Nominated
Hon. Sarah Jelagat Malel	Member	Kimumu
Hon.Patrick Kimeli Kimaiyo	Member	Moisbridge
Hon. Ezekiel Kodi Ngeti	Member	Ziwa
Hon. Peter Kimani Wanjohi	Member	Huruma

n).Roads, Transport and Public Works

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

Member	Designation	Ward
Hon.Gilbert Kiptoo Chepkonga	Chairperson	Ainabkoi
Hon. Rebbeca Jerop	Vice-Chairperson	Nominated
Hon.Hassan Saida Chepkoech	Member	Nominated
Hon. Francis Muya Mwangi	Member	Langas

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Hon. Julius Kiptoo Songok	Member	Tulwet/Chuiyat
Hon. Gilbert Kipsang Kosgei	Member	Cheptiret/Kipchamo
Hon. David Biwott Keitany	Member	Sergoit
Hon. Isaac Kiptanui Chirchir	Member	Soy
Hon. Naomi Chepkemboi Serem	Member	Nominated
Hon. Isaac Kibet Samoei	Member	Kapsaos
Hon. Benjamin Kimeli Natui	Member	Ngenyilel

o).Lands and Physical Planning

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

Member	Designation	Ward
Hon. Moses Kipchumba Kebenei	Chairperson	Simat/Kapseret
Hon. Naomi Chepkemboi Serem	Vice-Chairperson	Nomminated
Hon. Gilbert Kiptoo Chepkonga	Member	Ainabkoi/Olare
Hon. Jonathan Kiprof Ngetich	Member	Kaptagat
Hon. Francis Muya Mwangi	Member	Langas
Hon. David Kimeli Letting	Member	Kipkenyo
Hon. Jewel Kogo	Member	Nominated
Hon. Amos Kiptanui Kimeli	Member	Racecourse

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Hon. Sarah Jelagat Malel	Member	Kimumu
Hon. Isaac Kiptanui Chirchir	Member	Soy
Hon. Isaac Kibet Samoei	Member	Kapsaos

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in 2023/2024 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County’s service delivery charter.

The County Assembly also subjected four bills through public participation

Risk management

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

Compliance

- County Government Act

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

- Public Procurement and Assets Disposal Act 2015
- County Assemblies Services Act 2017
- Public Finance Management Act 2012 and its Regulations 2015 compliance are prepared and discussed at the relevant levels or other government offices.
- The Constitution of Kenya, 2010

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Article 185 of the Constitution of Kenya 2010 provides for the legislative authority of county assemblies, vesting the legislative authority of a county and the exercise of that authority in its County Assembly.

4. Foreword By the Clerk of The Assembly

(i) Budget Performance

The County Assembly has performed well at 99.% on her Recurrent budget. Uasin Gishu County Assembly had a budget of ksh. 1,073,056,637 included is Ksh. 276,532,127 for development expenditure. Total exchequers for the financial year under review were equivalent to ksh. 956,275,539 and out of this, ksh. 956,248,325 were utilized. Attached, find pie charts and graphs in respect to this.

(ii) Operational Performance

- a) Laws passed include –Uasn Gishu County Bursary skill Development support Fund disbursement (amendment) Bill no.4 of 2023.
- b) The County Budget was passed in 29th June 2023 including the supplementary budgets which was passed in 6th December 2023 and 5th June 2023.

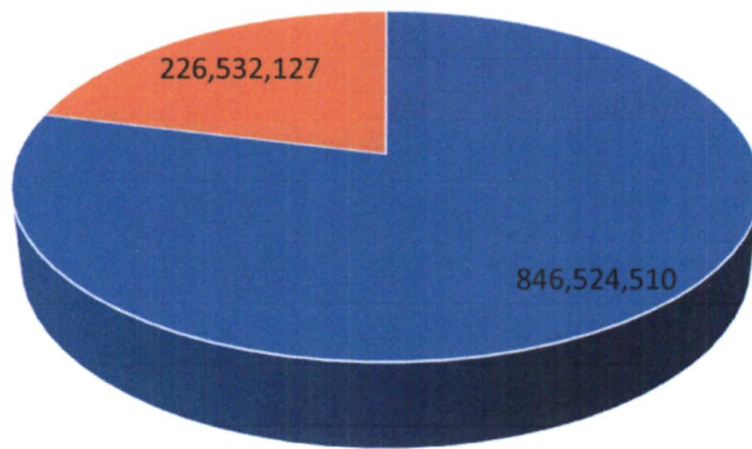
The committees include;

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

The oversight role of the County Assembly includes;

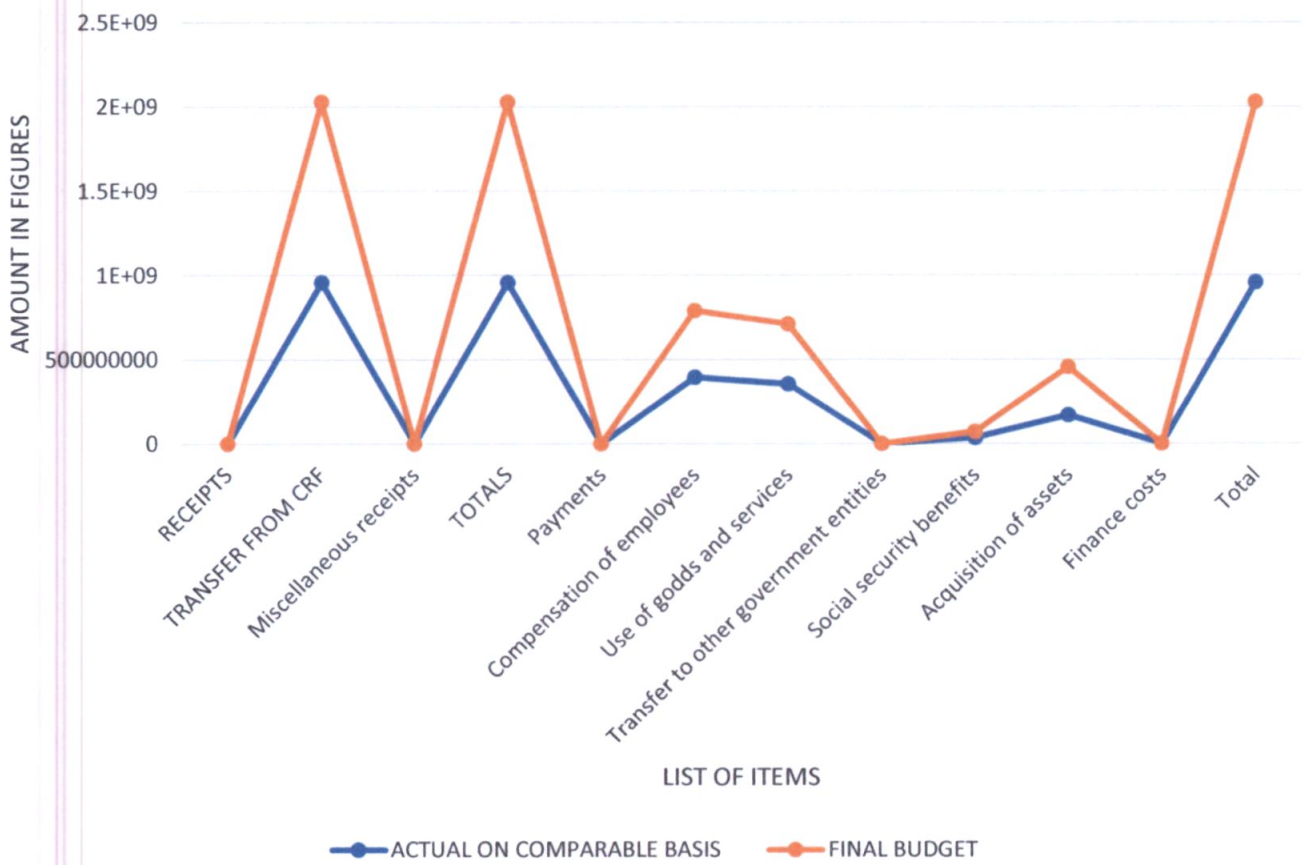
- Vetting-Was done by; Appointment committee
- Site visits-Done by Implementation, Health Services, Culture and labour and social protection
- Interrogation of quarterly reports

A CHART SHOWING RECCURENT AND CAPITAL EXPENDITURE



■ RECURRENT ■ DEVELOPMENT

GRAPH SHOWING TOTAL BUDGET AGAINST ACTUAL EXPENDITURE



-Carry out petitions-Done by Land and physical planning, Health and trade and Industrialisation Committees.

(iii) Performance of key development projects

The Assembly Perimeter Wall;

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

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

The County Assembly Ultra-Modern Office Building and Assembly Chambers;

The County Assembly is undertaking construction of a modern County Assembly building which, upon completion, will accommodate all County Assembly's services under one roof.

The building will have an office block of Seventeen (17) storeys with one (1) basement parking floor. The overall height upon completion is 53 metres from the ground.

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

The Contractor is on site and the works are currently at Thirty Nine percent(39%) having completed the foundation and now at the fifth floor.

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

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

- a) The speaker's residence was factored in procurement plan .The progress is now halfway - fifty percent(50%) done.
When completed it will house our present speaker the future .The County Assembly will no longer rent houses from private developers.
- b) The perimeter wall within the the speakers residence;
The work has started and is at forty five percent(45%) done .Its factored in the procurement plan. When completed the safety and security of the speaker will be guaranteed.

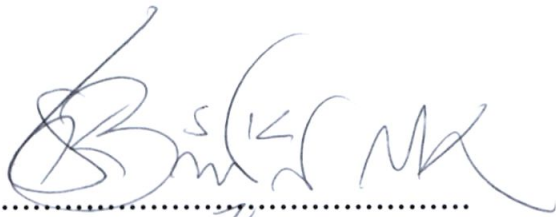
(iv) Comment on value-for-money achievements

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

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

(v) Challenges and Recommended Way Forward

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



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

5. Statement Of Performance Against County Assembly Predetermined Objectives

The key mandate of the County Assembly of Uasin Gishu is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/2024.

Program 1	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/ Overperformance)
Legislation, oversight and representation	Four Bills passed into Acts of the County Assembly	Improved service delivery to citizens	Four bills passed in the year 2023/2024 by the County Assembly	In FY 2023/2024 four bills were passed into law.	Late funds disbursements
	Enhanced professional development of MCAs – Review standing orders	No standing orders reviewed.	% Increase in efficient Assembly operation	No standing orders were reviewed	

**6. Corporate Social Responsibility Statement/Sustainability Reporting
(Two-to-three pages)**

a) Sustainability Strategy and Profile –

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

b) Environmental Performance

Safety precautions are required to make sure that the workers are safe all the time. This helps workers in improving the productivity and quality of the service delivery to the citizen of this County.

The County Assembly has a policy on environment drawn from its manual of 2015. This manual is important for the well-being of both employees and employers because human loss is immeasurable and intolerable. As, such loss or injuries can cause major loss to the families. Among the safety measures include; wearing of right safety equipment, use of mechanical Assistance, Use tools appropriately and Reduction of work place environmental stress.

c) Employee Welfare

We have been successful in our endeavors of ensuring that the environment surrounding and within the precincts of the Assembly is conducive for Honourable Members, staff and members of the public.

On matters recruitment we are guided by the values and principles of the public service spelt out in the Article 232 of the constitution. This is elaborated well in the HR Manual.

d) Market place practices-

a)Responsible Supply Chain and Supplier Relations-

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

b).Responsible ethical practices-

For a free corrupt environment, the County Assembly;

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

Ensure public sector employees act in the public interest

c).Stewardship of goods and services

Strengthening democratic institutions improving service delivery.

Adhering to the rule of law and Combating corruption. Line efforts to safeguard the rights and interests of its citizens

d).Community Engagements

The County Assembly engages the community in two areas i.e. through sporting activities and structured process where citizens, people, or a segment of a community can interact, exchange views and influence decision-making process.

7. Statement Of Management Responsibilities

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

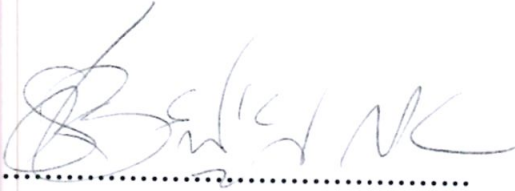
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial 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 Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

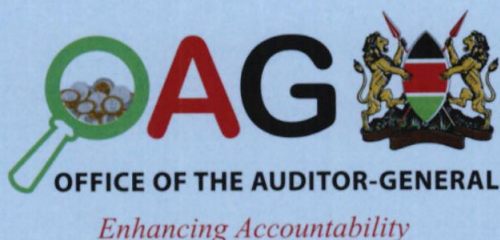
Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 20th September 2024.



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

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE, 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 Assembly of Uasin Gishu set out on pages 1 to 33, which comprise of the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of Uasin Gishu for the year ended 30 June, 2024

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly 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 Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis of Qualified Opinion

1. Variances between Financial Statements and IFMIS Reports

The statement of receipts and payments reflects balances which had variances with balances reflected from the Integrated Financial Management Information System (IFMIS) ledgers as detailed below;

Acquisition of Assets	Amount in Financial Statements/Schedules (Kshs.)	Amount in IFMIS Reports (Kshs.)	Variance (Kshs.)
Construction of Buildings	126,772,006	131,305,198	(4,533,192)
Purchase of Office Furniture and General Equipment	10,000,000	4,999,900	5,000,100
Purchase of ICT Networking and Communication Equipment	33,091,002	15,042,604	18,048,398
Fuel oil and Lubricant	6,000,000	1,803,353	4,196,647
Routine Maintenance Vehicle and other Transport Equipment	8,200,000	1,788,775	6,411,225
Foreign Travel	26,000,000	60,928,885	34,928,885
Catering Services	43,500,000	23,507,203	19,992,797
Insurance	35,175,807	-	(35,175,807)
Printing, Advertising	41,839,146	22,393,529	(19,445,617)
Other Operating Expenses	23,080,000	9,622,700	(13,458,300)

In the circumstances, the accuracy and completeness of the balances cannot be confirmed.

2. Unsupported Fuel Expenditure

The statement of receipt and payment under Note 4 reflects Kshs.356,054,953 in respect to use of goods and services which includes expenditure amounting to Kshs.6,000,000 spent on fuel, oil and lubricants that was not supported by fuel statements and monthly fuel consumption reports and reconciliations, a detailed expenditure schedule and

statements from the vendor showing registration of motor vehicles drawing fuel, liters drawn and cost per litre.

In the circumstances, the accuracy and completeness of the amount of Kshs.6,000,000 expended on fuel, oil and lubricant could not be confirmed.

3. Summary of Non-Current Assets Register

The summary of non-current asset register reflects total historical cost carried forward of Kshs.522,605,108 which includes Kshs.169,863,008 in respect of additions during the year as disclosed in Annex 2 to the financial statements. However, the historical cost of land owned by the County Assembly was not included in the summary of non-current asset register. Additionally, land ownership documents were not provided for audit review.

In the circumstances, the accuracy and completeness of Kshs.522,605,018 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly 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 reflects final receipts budget of Kshs.1,073,056,637 and actual receipt of Kshs.956,275,539 resulting to underfunding of Kshs.116,781,098 or 10.9 % of the budget. Similarly, the County Assembly expended Kshs.956,248,325 against an approved budget of Kshs.1,073,056,637 resulting to under-expenditure of Kshs.116,808,312 equivalent to 11 %.

The underfunding and under performance affected the planned activities and may have impacted negatively on services 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 Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public

Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues nor given any explanation for failure to implement the recommendations.

Other Information

Management is responsible for the other information set out on page II to XXVII which comprise of Key Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance against the County Assembly's Predetermined Objectives, Corporate Social Responsibility, Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on 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. Accumulation of Pending Accounts Payables

Note 16 of other important disclosures to the financial statements reflects pending accounts payables balance of Kshs.37,702,163. Accumulation of pending bills is contrary to The National Treasury Circular Ref AG 3/101/75 which requires Accounting Officers to establish effective financial controls and maintain financial discipline for efficient use of resources and Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires that debt service payments shall be a first charge on the County Revenue Fund. In the circumstances, failure to settle pending bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

2. Failure to adhere on Ethnic Balance in Staff Composition

Review of personnel records for the year under review indicated that the County Assembly had one hundred and thirty-two (132) members of staff as at 30 June, 2024,

out of whom one hundred and twenty-two (122) or approximately 92% were from the dominant ethnic community in the County. This is contrary to the National Cohesion and Integration Act Section 7(1) and (2) in regards to ethnic balance in staff composition which requires that public institution not to have more than one third of its staff establishment from the same ethnic community.

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

3. Salaries Paid Outside Integrated Personnel Payroll Data Payroll

The statement of receipts and payments reflects compensation of employees' amount of Kshs.394,848,764 under Note 3 which include Kshs.56,961,069 paid to 44 personal assistants to the Members of County Assembly, 44 drivers, 44 liaison staffs based in various Ward offices and other personnel outside IPPD. No explanation has been provided for the processing of the wages outside the IPPD system. This is contrary to National Treasury circular No.ES/03 R (10) on the guidelines for preparation of the 2022/23-2024/25 medium-term budget of 19th July, 2021 which states that allocation for personnel emoluments must be supported by integrated personnel payroll Data (IPPD) database and Section 1.5.1 of the Treasury Guidelines through the Financial Accounting Recording and Reporting manual which requires that each County Government department is responsible for populating the IPPD with the information contained in these documents, issuing each appointee with a unique payroll number from the system, and providing the appointee with a letter of appointment. The management did not provide justification for deviating from the National Treasury directive.

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

4. Proposed Construction of Speaker's Residence

The County Assembly advertised a tender for proposed construction of the speaker's residence on 16 May, 2023. The tender was awarded to a contractor on 21 June, 2023, at a contract sum of Kshs.34,850,935 for a period of seventy-two (72) weeks. However, progress status reports from the contract/project implementation committee have not been provided for audit review.

The total gross valuation according to the first interim payment certificate raised on 6 March, 2024 was Kshs.17,520,750 which represents 50.27% of the contract price. However, physical verification estimated project progress rate at 40%. This casts doubt on the ability of the contractor to complete the project on 6 November, 2024 as per the signed contract agreement. In addition, it was noted that 62 weeks had lapsed since project commencement date which is approximately 86% of contract period as at the time of our audit verification in September, 2024. Further, site visit on 4 September, 2024 revealed that the contractor was not on site.

In the circumstances, value for money may not be achieved.

5. Proposed Construction of Main Chambers and Office Building for the Assembly

The tender for proposed construction of new chambers and office building for County Assembly of Uasin Gishu was awarded to a contractor for a contract sum of Kshs.491,934,272.55 and a contract agreement signed on 25 November, 2021 for a period of one hundred and forty-one (141) weeks. On 21 August, 2023, the contractor

entered into a sub-contract agreement for building works and an approval was granted by the County Assembly Service Board on 29 September, 2023.

During the year under review, a total of Kshs.106,366,497 was paid to the sub-contractor being payment for construction of chambers. However, the following anomalies were noted;

- i. On 2 July, 2024, the chairperson of the project implementation committee tendered his resignation from the committee. The circumstances and the current composition status of the project implementation committee were not provided for audit review.
- ii. The project implementation committee during project verification on 12 July, 2024 issued a notice of slow progress dated 27 August, 2024 to the contractor as well as the sub-contractor where it was noted that the progress of work was very slow and the work done was not commensurate with time elapsed.
- iii. As at 30 June, 2024, a total of Kshs.169,923,009 had been paid to the contractor and the sub-contractor representing 34.54% of the total contract sum.
- iv. According to the site handover report, the commencement date for the project was 11 January, 2022 and the expected completion date was 30 October, 2024. The time lapse as at the time of audit was one hundred and thirty-eight (138) weeks representing 97% of the contract duration. However, during the audit inspection in the month of September, 2024 the project was approximately 35% complete. Building works were at the fifth floor and the contractor was not on site and no construction work was ongoing.

In the circumstances, the completion of the project is delayed and may incur escalated cost hence no value for money.

6. Irregular Payment to the County Assembly Forum

The statement of receipts and payments reflects a figure of Kshs.356,054,953 relating to use of goods and services as disclosed in Note 4 to the financial statements. Included in this figure is Kshs.500,000 being payment of subscriptions to the County Assemblies Forum. However, the entity is not established in law and not authorized to receive public funds and the payments may have been done irregularly.

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

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

Note 3 to the financial statements reflects Kshs.394,848,764 in respect of compensation of employees. However, examination of the June, 2024 payroll reveals that twenty-four (24) employees earned a net salary of less than a third of the basic pay contrary to Section 19(3) of the employment Act, 2007 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of Subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

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

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

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

9. Failure to Maintain an Updated Imprest Register

Examination of the imprest register revealed that the Assembly does not maintain a complete and updated register for management and control of imprests issued. Further, it was observed that details relating to the payee, personal numbers, designation, imprest warrant number, date of issue, due date and date of surrender, were not recorded (missing) in the imprest register. This is contrary to provisions of Regulations 93(4)(c) of the Public Finance Management Regulations (County Governments), 2015 on management of issuance and control of imprests.

In the circumstances, it was not possible to confirm whether imprests issued were managed lawfully and in an effective manner.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on 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. Internal Controls Weaknesses

The County Assembly does not have risk management policy and therefore, it may not be able to mitigate potential risk when they occur. In addition, there was lack of business continuity plan which is a strategic framework that outlines directions and procedures the Assembly will follow when faced with a crisis such as civic unrest, cyber threats or fire.

In the circumstances, lack of a risk management policy and business continuity plan was an internal control weakness to the organization operations.

2. Weak Information Technology Internal Control Environment

The County Assembly did not have an approved Information Technology (IT) strategic committee, IT strategic plan, IT Steering Committee, and IT Security Policy which are important in performing the oversight function and formulation of policies to ensure that the IT investments and functions are directed towards achievement of the mandate of the County Assembly.

In the circumstances, the reliability and effectiveness of the County Assembly's Information Technology internal controls could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

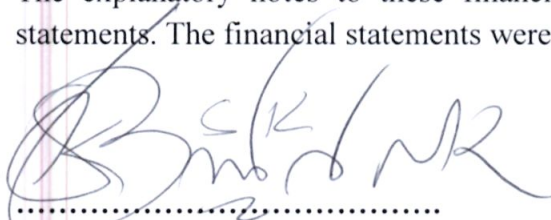
24 December, 2024

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

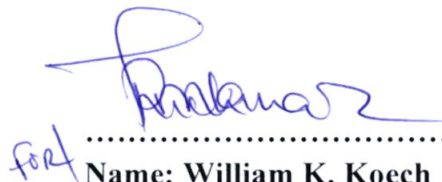
9. Statement of Receipts and Payments for The Year Ended 30th June 2024

		2023/2024	2022/2023
	Note	KShs.00	KShs.00
Receipts			
Transfers from the CRF	1	956,275,539	942,000,494
Proceeds from sale of assets			0
Other receipts	2		0
Total receipts		956,275,539	942,000,494
Payments			
Compensation of employees	3	394,848,764	339,925,460
Use of goods and services	4	356,054,953	322,037,098
Subsidies		0	0
Transfers to other government entities	5	6,219	0
Other grants and transfers		0	0
Social security benefits	6	35,431,600	36,000,000
Acquisition of assets	7	169,863,008	43,976,717
Finance costs	8	50,000	55,000
Total payments		956,254,544	941,994,275
Surplus/deficit		20,995	6,219

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th November 2024 and signed by:



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



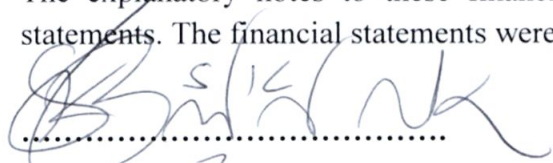
.....
Name: William K. Koech
Chief Finance Officer – County Assembly
ICPAK Member Number: 8322

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

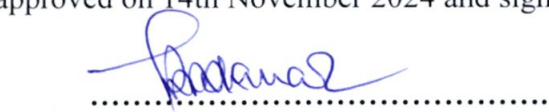
10. Statement Of Financial Assets and Liabilities As At 30th June 2024

		2023/2024	2022/2023
Financial assets	Note	KShs.00	KShs.00
Cash and cash equivalents			
Bank balances	9A	15,943,043	4,131,510
Cash balances		0	0
Total cash and cash equivalents			
Total financial assets		15,943,043	4,131,510
Financial liabilities			
Third party deposits and retention	10	15,915,829	4,125,291
Net financial assets		27,214	6,219
Represented by			
Fund balance b/fwd	11	6,219	0
Prior year adjustment	12	0	0
Surplus/(deficit) for the year		20,995	6,219
Net Financial Position		27,214	6,219

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th November 2024 and signed by:



Name: Shadrack K.Choge
Clerk of the Assembly



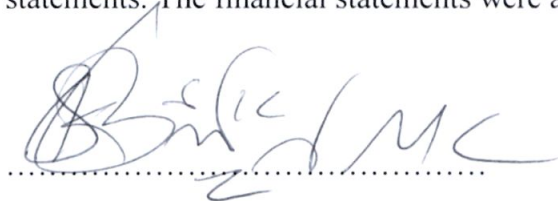
for Name: William K. Koech
Chief Finance Officer – County Assembly
ICPAK Member Number: 8322

11. Statement Of Cash Flows for The Period Ended 30th June 2024

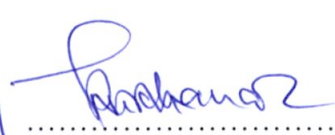
		2023/2024	2022/2023
	Note	KShs.00	KShs.00
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	956,275,539	942,000,494
Other receipts	2	0	0
Total receipts from operating income		956,275,539	942,000,494
Payments for operating expenses			
Compensation of employees	3	(394,848,764)	(339,925,460)
Use of goods and services	4	(356,054,953)	(322,037,098)
Transfers to other government entities	5	(6,219)	0
Social security benefits	6	(35,431,600)	(36,000,000)
Finance costs	8	(50,000)	(55,000)
Other payments		0	(200,000,000)
Total payments for operating expenses		786,391,536	898,017,558
Net receipts/(payments) from operating activities		169,884,003	43,982,936
Adjusted for:			
Prior year adjustment	12	0	0
Decrease/(increase) in accounts receivable:			0
Increase/(decrease) in accounts payable:	13	11,790,538	880,118
Net cash flows from operating activities		181,674,541	44,863,054
Cashflow from investing activities			
Acquisition of assets	7	(169,863,008)	(43,976,717)
Net cash flows from investing activities		(169,863,008)	(43,976,717)
Cash flow From Financing Activities			
Net cash flow from financing activities		11,811,533	886,337
Net increase in cash and cash equivalents		11,811,533	886,337
Cash & cash equivalent at Start of the year		4,131,510	3,245,173
Cash & cash equivalent at end of the year		15,943,043	4,131,510

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

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th November 2024 and signed by:



Name: Shadrack K.Choge
Clerk of the Assembly

for 

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

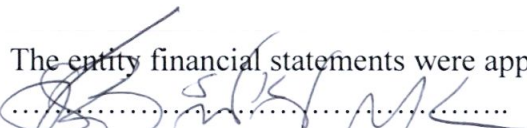
12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

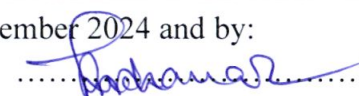
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.00	Kshs.00	Kshs.00	Kshs.00	Kshs.00	
Receipts						
Transfers from the CRF	846,524,510	226,532,127	1,073,056,637	956,275,539	116,781,098	89.1%
Miscellaneous receipts		0	0	0	0	-
Total	846,524,510	226,532,127	1,073,056,637	956,275,539	116,781,098	89.1%
Payments						
Compensation of employees	394,848,764	0	394,848,764	394,848,764	0	100%
Use of goods and services	356,194,146	0	356,194,146	356,054,953	139,193	99.9%
Transfers to other government entities		0	0		0	-
Social security benefits	35,431,600	0	35,431,600	35,431,600	0	100%
Acquisition of assets	60,000,000	226,532,127	286,532,127	169,863,008.15	116,669,119	59.2%
Finance costs	50,000	0	50,000	50,000	0	100%
Total	846,524,510	226,532,127	1,073,056,637	956,248,325	116,808,312	89.1%
Surplus/ deficit	0	0	0	27,214	27,214	-

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

(a) The payment of development money was paid as a percentage of work done by the contractor and thus what was requested and paid for was as per the work done as at 30th June 2024 resulting to underutilization of 40.8%

The entity financial statements were approved on 14th November 2024 and by:

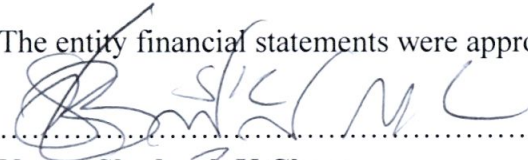

 Name: Shadrack K. Choge
 Clerk of the Assembly

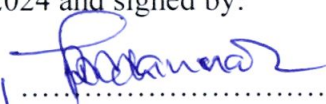

 Name: William K. Koech
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 8322

12A 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.00	Kshs.00	Kshs.00	Kshs.00	Kshs.00	
Receipts						
Transfers from the CRF	796,524,510	-	796,524,510	796,410,737	113,773	99.9%
Other receipts-	-	-	-	-	-	-
Total	796,524,510	-	796,524,510	796,410,737	113,773.00	99.9%
Payments						
Compensation of employees	394,848,764	-	394,848,764	394,848,764	0	100%
Use of goods and services	356,194,146	-	356,194,146	356,054,953	139,193	99.9%
Transfers to other government entities	-	-	-	-	-	-
Social security benefits	35,431,600	-	35,431,600	35,431,600	0	100%
Acquisition of assets	10,000,000	-	10,000,000	10,000,000	0	100%
Finance costs	50,000	-	50,000	50,000	0	100%
Other payments	-	-	-	-	-	-
Total	796,524,510	-	796,524,510	796,385,317	139,193	99.9%
Surplus/ deficit	-	-	-	25,420	(25,420)	-

The entity financial statements were approved on 14th November 2024 and signed by:


 Name: Shadrack K. Choge
 Clerk of the Assembly

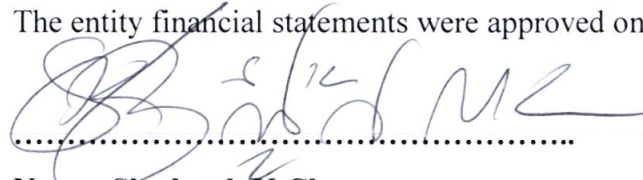

 Name: William K. Koech
 Chief Finance Office – County Assembly
 ICPAK Member Number: 8322

12B 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 Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.00	Kshs.00	Kshs.00	Kshs.00	Kshs.00	
Receipts						
Transfers from the CRF	50,000,000	226,532,127	276,532,127	159,864,802	116,667,325	57.8%
Total	50,000,000	226,532,127	276,532,127	159,864,802	116,667,325	57.81%
Payments						
Acquisition of assets	50,000,000	226,532,127	276,532,127	159,863,008.15	116,669,118.85	57.8%
Other payments	-	-	-	-	-	-
Total	50,000,000	226,532,127	276,532,127.00	159,863,008.15	116,669,118.85	57.8%
Surplus/ deficit	-	-	-	1,793.85	1,793.85	-

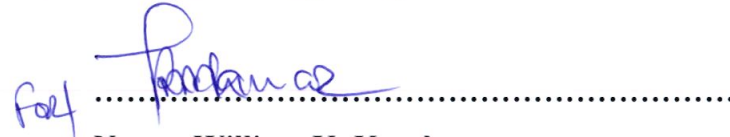
The payment of development money is paid as a percentage of work done by the contractor and thus what was requested and paid for was as per the work done as at 30th June 2024 resulting to underutilization of 42.2%

The entity financial statements were approved on 14th November 2024 and signed by:



Name: Shadrack K.Choge

Clerk of the Assembly



Name: William K. Koech

Chief Finance Office – County Assembly

ICPAK Member Number: 8322

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
	Kshs.00	Kshs.00	Kshs.00	Kshs.00	Kshs.00
Programme 1	-	-	-	-	-
Basic salaries -County Assembly Service	179,178,668	0	179,178,668	179,178,668	100%
Basic salaries -Contractual Employees	37,689,000	0	37,689,000	37,689,000	100%
Personal Allowance -Paid as part of salary					
House Allowance	49,500,000	0	49,500,000	49,500,000	100%
Responsibility Allowance	15,586,920	0	15,586,920	15,586,920	100%
Transport /Mileage Allowance	21,000,000	0	21,000,000	21,000,000	100%
Extreneous Allowance	500,000	0	500,000	500,000	100%
Security Allowance	250,000	0	250,000	250,000	100%
Leave Allowance	600,000	0	600,000	600,000	100%
Car Maintenance Allowance	15,828,176	0	15,828,176	15,828,176	100%

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Members sitting Allowance	40,000,000	0	40,000,000	40,000,000	100%
Personal Allowance paid as Reimbursement					
Members Airtime Allowance	4,716,000	0	4,716,000	4,716,000	100%
Employer contribution to compulsory National Social Security scheme					
Contribution to staff pension scheme	30,000,000	0	30,000,000	30,000,000	100%
Gratuity-MCA's	35,431,600	0	35,431,600	35,431,600	100%
Programme 11					
2.Utilities Supplies and Services					
Electricity Cost	1,000,000	0	1,000,000	1,000,000	100%
Water And Sewerage	1,200,000	0	1,200,000	1,200,000	100%
Communication, Supplies and Services		-		-	-
Telephone, Telex	350,000	0	350,000	350,000	100%
Internet Connections	3,500,000	0	3,500,000	3,500,000	100%
Domestic Travel and Subsistence					
Travel Costs (airlines,bus,mileage		0	87,000,000	87,000,000	100%

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

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
allowance	87,000,000				
Field Allowance Sports	20,000,000	0	20,000,000	20,000,000	100%
Foreign Travel and Subsistence					
Travel Costs (airline Travel Costs(airlines,bus,railway etc s,bus,railway etc	26,000,000	0	26,000,000	26,000,000	100%
Printing, Advertising and Information Supplies and Services					
Subscriptions to Newspapers, Magazines and Periodicals	500,000	0	500,000	500,000	100%
Advertisement and Publicity	38,000,000	0	38,000,000	38,000,000	100%
Trade Shows and Exhibitions	130,000	0	130,000	130,000	100%
Printing, Advertising-Others	3,209,146	0	3,209,146	3,209,146	100%
Rentals of Produced Assets					
Payments of Rents & Rates Residential	7,500,000	0	7,500,000	7,500,000	100%
Training Expenses		0			
Hire of Training Facilities and Equipment	810,000	0	810,000	810,000	100%
Tuition fees Allowance	3,000,000	0	3,000,000	3,000,000	100%

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Kenya School of Government	500,000	0	500,000	500,000	100%
Training Expenses-Other	30,000,000	0	30,000,000	30,000,000	100%
Hospitality suppliers and Services					
Catering Services & Accommodation	16,000,000	0	16,000,000	16,000,000	100%
Boards, Committees, Conference and Seminars	20,000,000	0	20,000,000	20,000,000	100%
CASB Allowances	7,500,000	0	7,500,000	7,500,000	100%
Insurance Costs					
Group Personal Insurance	1,300,000	0	1,300,000	1,300,000	100%
Building Insurance	5,000	0	5,000	5,000	100%
Motor vehicles Insurance	2,000,000	0	2,000,000	1,860,807	93%
Insurance for Cash	10,000	0	10,000	10,000	100%
Medical Insurance	32,000,000	0	32,000,000	32,000,000	100%
Specialised Materials and Supplies					

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

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Supplies for Broadcasting and Information Services	200,000	0	200,000	200,000	100%
Purchase of Uniforms and Clothing	2,000,000	0	2,000,000	2,000,000	100%
Specialised Materials-Other	200,000	0	200,000	200,000	100%
Office and General Supplies & services					
General Office Supplies	6,500,000	0	6,500,000	6,500,000	100%
Supplies and Accessories for Computers and Printers	7,000,000	0	7,000,000	7,000,000	100%
Sanitary and Cleaning Materials suppliers & services	1,500,000	0	1,500,000	1,500,000	100%
Fuel Oil and Lubricants					
Refined Fuels and Lubricants for transport	6,000,000	0	6,000,000	6,000,000	100%
Routine Maintenance					
Motor vehicles-Repair	6,000,000	0	6,000,000	6,000,000	100%
3.Other Operating Expenses					
Maintenance of Civil Works	200,000	0	200,000	200,000	100%

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Maintenance of computers, Software and Networks	2,000,000	0	2,000,000	2,000,000	100%
Bank Service Commission and Charges	50,000	0	50,000	50,000	100%
Contracted Guards and cleaning services	5,400,000	0	5,400,000	5,400,000	100%
Membership fees, dues & subscription	2,000,000	0	2,000,000	2,000,000	100%
Legal Fees/Dues Arbitration	4,000,000	0	4,000,000	4,000,000	100%
Contracted Professional Services	5,000	0	5,000	5,000	100%
Contracted Technical services	5,000	0	5,000	5,000	100%
Laundry Expenses	150,000	0	150,000	150,000	100%
Constituency Office Expenses	11,520,000	0	11,520,000	11,520,000	100%
4.Purchase of office furniture \$ Gen Equipment					
Purchase of office furniture \$ Fittings	10,000,000	0	10,000,000	10,000,000	100%
Purchase of Exchanges and other Communication Equipment		0			

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
Housing Loans to Public Servants					
5.Construction of building					
Non-residential buildings	50,000,000	226,532,127	276,532,127.00	159,863,008.15	57.8%
Residential building					
Total	846,524,510	226,532,127	1,073,056,637	796,385,317	

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities. The totals should tie with the combined budget statement).

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the *Uasin Gishu County Assembly* 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 *Uasin Gishu County Assembly* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 15,915,829 compared to Kshs 4,125,291 in prior period as indicated on note 10. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 12* explaining the nature and amounts.

18. Related Party Transactions

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

- a) Control the other party or

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

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

15. Notes to the Financial Statements

1. Transfer From CRF

	FY 2023/2024	FY 2022/2023
	Kshs.00	Kshs.00
Transfers from the county treasury for Q1	160,896,250	175,756,327
Transfers from the county treasury for Q2	339,696,532	432,602,357
Transfers from the county treasury for Q3	177,455,299	133,421,235
Transfers from the county treasury for Q4	278,227,458	200,220,575
Cumulative amount	956,275,539	942,000,494

Notes to the Financial Statements

2. Miscellaneous receipts

	FY 2023/2024	FY 2023/2024
	Kshs.00	Kshs.00
Insurance Recoveries	0	0
Other receipts		0
Total		0

3. Compensation Of Employees

	FY 2023/2024	FY 2023/2024
	Kshs.00	Kshs.00
Basic salaries of permanent employees	179,178,668	189,771,668
Basic wages of temporary employees	37,689,000	28,000,000
Personal allowances paid as part of salary	143,265,096	97,463,792
Personal allowances paid as reimbursements	4,716,000	3,900,000
Pension and other social security contributions	30,000,000	20,790,000
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	394,848,764	339,925,460

Notes To The Financial Statements (Continued)

4. Use Of Goods And Services

	FY 2023/2024	FY 2023/2024
	Kshs.00	Kshs.00
Utilities, supplies and services	2,200,000	1,670,000
Communication, supplies and services	3,850,000	10,611,270
Domestic travel and subsistence	107,000,000	89,001,000
Foreign travel and subsistence	26,000,000	14,200,000
Printing, advertising and information supplies & services	41,839,146	41,430,000
Rentals of produced assets	7,500,000	6,500,000
Training expenses	34,310,000	34,860,000
Hospitality supplies and services	43,500,000	43,700,000
Insurance costs	35,175,807	30,304,827.80
Specialized materials and services	2,400,000	3,700,000
Office and general supplies and services	15,000,000	17,500,000
Fuel, oil and lubricants	6,000,000	3,800,000
Other operating expenses (Include Bank charges)	23,080,000	17,560,000
Routine maintenance – vehicles and other transport equipment	8,200,000	7,200,000
Total	356,054,953	322,037,098

Notes To The Financial Statements (Continued)

5. Transfers To Other Government Entities

Description	FY 2023/2024	FY 2022/2023
	Kshs.00	Kshs.00
Transfers to national government entities	6,219	0
Total	6,219	0

This was unutilized cash balances at the end of the financial year 2023/2024 transferred back to County Revenue Account (CRF).

6. Social Security Benefits

	FY.2023/2024	FY.2023/2024
	Kshs.00	Kshs.00
Government Pension and Retirement Benefits	35,431,600	36,000,000
Total	35,431,600	36,000,000

Notes To The Financial Statements (Continued)

7. Acquisition Of Assets

Non- financial assets	FY 2023/2024	FY 2022/2023
	Kshs.00	Kshs.00
Purchase of buildings	0	0
Construction of buildings	126,772,006.3	38,976,717
Refurbishment of buildings	0	0
Purchase of office furniture and general equipment	10,000,000	5,000,000
Purchase of ICT networking & communication equipment	33,091,001.90	0
Total acquisition of non- financial assets	169,863,008	43,976,717
Financial assets		
Total acquisition of financial assets		0
Total acquisition of assets	169,863,008	43,976,717

8. Finance Costs

	Insert Current FY	Insert Comparative FY
	Kshs.00	Kshs.00
Bank Charges	50,000	55,000
Total	50,000	55,000

Notes To The Financial Statements (Continued)

9. Cash And Bank Balances

9A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Insert Current FY Kshs.00	Insert Comparative FY Kshs.00
<i>CBK-Central Bank of Kenya</i>	1000292897	Development	1,793	0
<i>CBK- Central Bank of Kenya</i>	1000241837	Recurrent	17,459	0
<i>CBK-Central Bank of Kenya</i>	1000292881	Deposit	15,915,829	4,125,291
<i>KCB-Kenya Commercial Bank</i>	1178442411	Recurrent	7,961	6219.20
Total			15,943,043	4,131,510

Notes To The Financial Statements (Continued)

10. Third Party Deposits and Advances

Description	FY 2023/2024		FY 2022/2023	
	Kshs.00		Kshs.00	
Deposits				
Retentions	15,915,829		4,125,291	
Total	15,915,829		4,125,291	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year		%	880,118	74%
1-2 years	11,790,538	%	3,245,173	55.2%
2-3 years	880,118	%	0	20.3%
Over 3 years	3,245,173	%	0	%
Total (tie to above total)	15,915,829		4,125,291	

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

11. Fund Balance Brought Forward

Description	FY 2023/2024		FY 2022/2023	
	Kshs.00		Kshs.00	
Bank Accounts	6,219		0	
Cash In Hand	0		0	
Imprests and advances	0		0	
Third party deposits and retentions	0		0	
Total	6,219		0	

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

Notes To The Financial Statements (Continued)

12. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs.00	Kshs.00
Others (<i>Specify</i>)	0	0	0
	0	0	0

13. Changes In Third-Party Deposits and Retentions

Description	FY 2023/2024	FY 2022/2023
	Kshs.00	Kshs.00
Opening Third Party Deposits and Retention As At 1 st July 2023	4,125,291	3,245,173
Closing Third Party Deposits and Retention As At 30 th June 2024	15,915,829	4,125,291
Change In Third Party Deposits and Retention	11,790,538	880,118

16. Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f			Balance c/f
	Insert			(insert current
	Comparative	Additions for	Paid during the	FY
	FY	the year	year	FY
Description	Kshs	Kshs.00	Kshs.00	Kshs.00
Supply Of Goods	1,400,482	2,651,192	1,400,482	2,651,192
Supply Of Services	35,147,126	35,050,971.00	35,147,126	35,050,971.00
Total	36,547,607.67	37,702,163	36,547,607.67	37,702,163

2. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

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

Related party transactions:

	Insert Current FY	Insert Comparative FY
	Kshs.00	Kshs.00
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	168,588,167	133,638,566
Key Management Compensation (Clerk and Heads of departments)	44,332,110	31,945,950
Total Compensation to Key Management	212,920,277	165,584,516

3. Progress on Follow on Prior Year Auditor’s Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Non-Compliance with a third rule	Payroll reveals that 35% of the employees earned a net salary less than a third of the Basic Salary	We have noted the concern raised and advice the affected staff accordingly. The Assembly will endeavor to comply with a third rule	Ongoing	One year
2. Failure to submit Financial statement by the County Assembly service board.	The board has since inception not prepared nor submit its financial statements for Audit	Pursuant to section 165 of the (PFMA) 2012, section 47 of the public Audit act 2015 and County Assembly Services Act, 2017 Section 32(1) the County Assembly of Uasin Gishu submitted her main accounts financial statements and car and mortgage. The main account had only two components, recurrent expenditure amounting to ksh 796,524,510 Million and 276,532,127 million for development. The Service Board’s only expenditure was board allowances of ksh 7,500,000 which was included in the	Ongoing	One year

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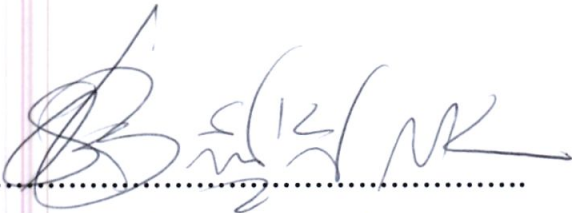
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		operation and maintenance of the Assembly recurrent expenditure.		
3.Failure to Observe Ethnic Diversity Composition	In selecting candidates for for appointment,the County Public Service Boardwas in breach of the law by selecting candidates who were not from the dominant ethnic community.	The County Assembly Service Board in compliance with an advisory given by the Senate Public Accounts Committee has developed a road map on how to achieve the 30 percent on ethnicity. Attached is a copy of the roadmap for your reference and further action		
4. Payment of Salary Outside Integrated Personnel Payroll Data (IPPD) payroll.	No explanation was provided for the processing of wages outside the IPPD system.	The Count Assembly is in the process of ontainig the IPPd numbers for the remaining staff so as to enable their salaries be processsd through IPPD system	Ongoing	One year
3.Failure to Establish Performance Management Steering Committee and Staff Advisory Committee.		The County Assembly has establish a steering committee and also formed a staff Advisory Commiitee which is in place and active	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



.....
Clerk of the County Assembly

Date

**Count Government of Uasin Gishu
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17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Supply Of Goods							
1.Bransuta general supplies	2023/2024	Supply of stationeries		96,000		96,000	96,000
2.Rachilus Company Ltd	2023/2024	Supply of ICT phones			460,000.00		460,000.00
3.Old is gold	2023/2024	Supply of fuel		932,692		932,692	
4.Lymishal	2023/2024	Supply of computer accessories			125,000.00		125,000.00
5.KIPRA HOLDINGS LTD	2023/2024	Supply of stationeries			542,500.00		542,500.00
6.SHAEMMA LTD	2023/2024	Supply of Stationeries			495,000.00		495,000.00
7.Fairdeal Furnitures	2023/2024	Supply of furnitures		87,990.00		87,990.00	
8.Domaren solution ltd	2023/2024	Supply of Stationeries		283,800		283,800	
Sub-Total				1,400,482	2,651,192	1,400,482	2,651,192

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Supply Of Services							
1.Standard Group ltd	2023/2024	Advertisement services		707,600	1,150,720.00	707,600	1,150,720.00
2.Nation media group ltd	2023/2024	Advertisement services		400,200.00	577,332.00	400,200.00	577,332.00
3.Cicada Hotel	2023/2024	Hospitality &supply services		900,300.00	450,000.00	900,300.00	450,000.00
4.Demo ATC Chebororwa	2023/2024	Hospitality &supply services		226,000.00	820,000.00	226,000.00	820,000.00
5.Pride inn hotel	2023/2024	Hospitality &supply services		1,890,000	2,060,300.00	1,890,000	2,060,300.00
6.Sunrise resort	2023/2024	Hospitality &supply services			1,720,000.00		1,720,000.00
7.Strawberrycotel events	2023/2024	Hospitality &supply services			83,900.00		83,900.00
8.ROMANI	2023/2024	Hospitality &supply services		2,968,900	5,856,000.00	2,968,900	5,856,000.00
9.Newspere hardware	2023/2024	General Repairs		90,251	92,235.00	90,251	92,235.00
10.MFI Documents	2023/2024	General repairs			194140		194140
11.Harnssen group	2023/2024	Renewal- firewall			694,788		694,788

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
12.Patcom Digital solution	2023/2024	Service - desktops			364,000.00		364,000.00
13. Koitos Ltd	2023/2024	General repairs			250,500.00		250,500.00
14. Blue Switch Dynamic	2023/2024	Service to ICT equipments			169,000.00		169,000.00
15. Weston hotel	2023/2024	Hospitality &supply services		4,035,000.00	2,424,750.00	4,035,000.00	2,424,750.00
16.Joventure Hotel	2023/2024	Hospitality &supply services		300,000		300,000	300,000
17. Ciala resort	2023/2024	Hospitality &supply services		1,887,500.00	2,435,300.00	1,887,500.00	2,435,300.00
18. Amaco ltd	2023/2024	Insurance		123,251.00	123,251.00	123,251.00	123,251.00
19. ketrich auto care	2023/2024	Motor vehicle repairs			37,500.00		37,500.00
20. Nyoluanda enterprise	2023/2024	Motor vehicle repairs			80,200.00		80,200.00
21. Eldoret sport club	2023/2024	subscription		555,000.00	35,000.00	555,000.00	35,000.00
22. Mohrale tours	2023/2024	Provision of air ticket		563,620.00	269,150.00	563,620.00	269,150.00
23. grandroyal swiss	2023/2024	Hospitality &supply service		672,500	1,672,000.00	672,500	1,672,000.00
24.laving tonne security	2023/2024	Security services		4,867,012	2,553,000.00	4,867,012	2,553,000.00

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
25. Kencheb Enterprises	2023/2024	Sanitation services			550,000.00		550,000.00
26. Avery auto garage	2023/2024	Motor vehicle repairs		208,800	731,577.00	208,800	731,577.00
27. AFC	2023/2024	Provision of office space		2,063,499	1,375,668.36	2,063,499	1,375,668.36
28. TELKOM KENYA LTD	2023/2024	Internet provision		314,442.67	506,983.18	314,442.67	506,983.18
29. Ngaywa & Kibet Partners LLP	2023/2024	Legal services			484,000.00		484,000.00
30. Robu cleaning services ltd	2023/2024	Sanitation services		9,744	11,368.00	9,744	11,368.00
31. Z K Yego Advocates	2023/2024	Legal services		1,788,275	7,000,000.00	1,788,275	7,000,000.00
32. Shamolex	2023/2024	Hospitality		480,000	680,000	480,000	680,000
33. Hotel Water back	2023/2024	Hospitality & supply services		2,800,000		2,800,000	
34. Toyota Kenya	2023/2024	Motor vehicle repairs		634,747		634,747	
35. Star Publication	2023/2024	Advertisement services		194,880		194,880	
36. Royal Hotel	2023/2024	Hospitality & supply services		105,000.00		105,000.00	

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	2023/2024	Hospitality & supply services		3,913,416		3,913,416	
37... Joseph queens garden							
38.Postal corporation Kenya	2023/2024	Postage sefrvices		9,450		9,450	
39.Eldowas	2023/2024	Provision of water		58,583		58,583	
40. Centre Auto garage.	2023/2024	Motor vehicle repairs		95,000		95,000	
41.Ketrich autocare	2023/2024	Motor vehicle repairs		37,800		37,800	
42.Kenya School of government	2023/2024	Training services		120,000		120,000	
43.FMI documents solution	2023/2024	Computer repairs		554,600		554,600	
44.Sirikwa hotel	2023/2024	Hospitality & supply services		120,000		120,000	
45.Keelu resort ltd	2023/2024	Hospitality & supply services		21,000		21,000	
46.centre auto carage	2023/2024	Motor vehicle repairs		37,500		37,500	
47.Shakil auto garage	2023/2024	Motor vehicle repairs		394,020		394,020	
48.African Touch Safaris ltd	2023/2024	Provision of Airticket		287,735		287,735	
49.High West Ventures	2023/2024	Computer repairs		346,500		346,500	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
50.sixty four resort	2023/2024	Hospitality & supply services		134,000		134,000	
51.Centre Auto garage.	2023/2024	Motor vehicle repairs		95,000		95,000	95,000
52.Berotech solution	2023/2024	Computer repairs		136,000		136,000	136,000
Sub-Total				35,147,125.67	35,050,971.00	35,147,125.67	35,050,971.00
Grand Total				36,547,607.67	37,702,163	36,547,607.67	37,702,163

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

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Annex 2– Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Land					
Buildings and structures	193,988,660.35	126,772,006.3			320,760,666.65
Transport equipment	77,242,713.00				77,242,713.00
Office equipment, furniture and fittings	20,588,983.00	10,000,000			30,588,983.00
ICT equipment	57,612,904.00	33,091,001.90			90,703,905.90
Machinery and equipment	8,361,130.00				8,361,130.00
Heritage and cultural assets	7,091,610.00				7,091,610.00
Intangible assets	10,000.00				10,000.00
Total	352,742,010.00	169,863,008.20			522,605,018.20

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to **note 7** on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*

