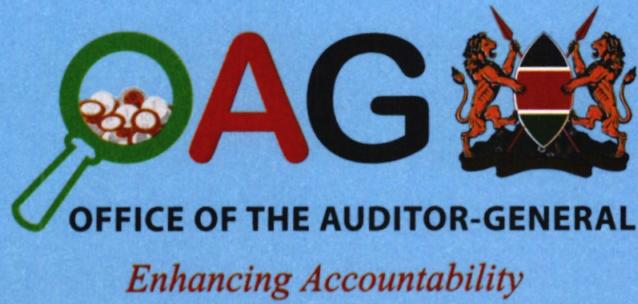


REPUBLIC OF KENYA



# REPORT

PARLIAMENT  
OF KENYA  
LIBRARY

OF

**THE AUDITOR-GENERAL**

ON

**COUNTY EXECUTIVE OF  
UASIN GISHU**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

PAPERS LAID	
DATE	5/12/2024
TABLED BY	Maj. L.
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CLERK AT THE TABLE	Karata



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**COUNTY GOVERNMENT OF UASIN GISHU**

**COUNTY EXECUTIVE OF UASIN GISHU**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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



**County Government of Uasin Gishu**  
**County Executive of Uasin Gishu**  
**Annual Report and Financial Statements For the year ended June 30 2023**  
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County Government of Uasin Gishu  
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1. Acronyms and Glossary of Terms

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

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2. Key Entity Information And Management

a) Background information

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

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

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**b) Key Management team**

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

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

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	- Mr.Micah Kipkosgei Rogony
2.	Accounting Officer-Finance	-Eliud Chemaget
3.	Accounting Officer-Economic Planning	-Cpa Victorine Kapkiai
4.	Accounting Officer-Trade, Industrialisation, Tourism	-Geofrey Tanui
5.	Accounting Officer-Cooperatives and Enterprise development	-Ruth Samoei
6.	Accounting Officer-Agriculture and Agribusiness	-Elphas Kesio
7.	Accounting Officer-Livestock and Fisheries	-Elphas Kesio
8.	Accounting Officer-Lands	-Cpa Nathan Korir
9.	Accounting Officer-Housing and Urban	-Julius Koech
10.	Accounting Officer-Gender, Social Protection and Culture	-Eunice Suter
11.	Accounting Officer-Education, Technical Training	-Marion Birgen

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No.	Designation	Name
12.	Accounting Officer-Roads	-Eng. Abraham Kiptalam
13.	Accounting Officer-Water, Irrigation and Sanitation	-Elijah Koech
14.	Accounting Officer-Energy, Environment, natural resources and Climate Change	-Mary Kerich
15.	Accounting Officer-Youth Affairs and Sports	-Nahum Jelagat Tirop
16.	Accounting Officer-Ict and Innovation	-Felix Kimaru
17.	Accounting Officer-Preventive and Promotive	-Joyce Sang
18.	Accounting Officer-Clinical Services	-Dr .Paul Wangwe
19.	Accounting Officer-Public Service Management	-Ambrose Tarus
20.	Accounting Officer-Devolution	-Mark Soome
21.	Accounting Officer-Partners, Liason and Linkages	-Abdirahaman Mohammed Sankor

**d) Fiduciary Oversight Arrangements**

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

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

**b. Budget and Appropriation Committee**

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

**c. Public Accounts and Investment Committee**

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

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County Executive of Uasin Gishu  
Annual Report and Financial Statements For the year ended June 30 2023

**e) County Executive Headquarters**

P.O. Box 40-30100

County Hall Building

Uganda Road

**Eldoret, Kenya**

**f) County Executive Contacts**

Telephone: (254) 053-2016215

:(254) 053-2016600

E-mail: [info@uasingishu.go.ke](mailto:info@uasingishu.go.ke)

Website: [www.uasingishu.go.ke](http://www.uasingishu.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

2. Other Commercial Banks

1. **Kenya Commercial Bank**

P.O Box 560-30100

Eldoret

2. **SBM Bank (k) Ltd**

PO Box 2926- 30100

Eldoret

3. **Family Bank Ltd**

PO Box 629- 30100

Eldoret

4. **National Bank of Kenya**

PO Box 3111

Eldoret

5. **Cooperative Bank of Kenya**

PO Box 2948

Eldoret

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**6. Paramount Bank Ltd**

PO Box 4362  
Eldoret

**7. Spire Bank Ltd**

PO Box 52467  
Nairobi

**h) Independent Auditor**

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**i) Principal Legal Adviser**

County Attorney

County Hall Office

P.O. Box 40,

Eldoret, Kenya

**j) County Attorney**

County Hall Office

P.O. Box 40,


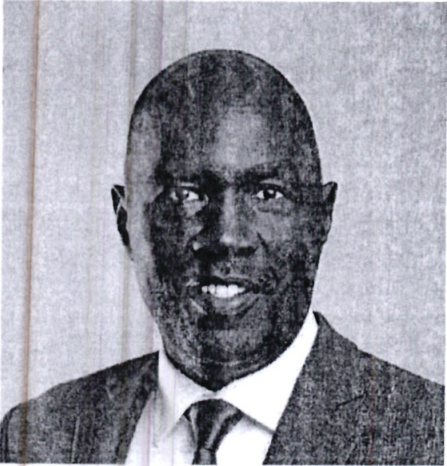
Eldoret, Kenya

**3. Governance Statement**





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

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

**The County Executive**

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

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

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Dr.Janeth Chemeli Kosgei



Currently the County Executive Committee Member for Education, Technical Training, Gender, Social Protection and Culture.

Dr.Kotut Sam Kipkemboi Kogo



Currently the County Executive Committee Member for Health Services Uasin Gishu Government.

Dr.Abraham Kipkemboi Serem






Currently the County Executive Committee Member for Water, Sanitation ,Energy, Environment, Natural Resources and Climate Change– Uasin Gishu county government.

Eng.Joseph Kiplagat Lagat



Currently The County Executive Committee Member for Roads, Transport & Public Works.

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

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

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Commission and County Public Participation Guidelines by the Ministry of Devolution in conjunction with the council of governors

To comply with Section 170 (1) and (2), of the PFM Regulation, 2015, the County retained two members of the Audit Committee. The position of the chairperson and one other member was advertised and appointment done as per the attached letter. One member declined the appointment and is in the process of being filled. The nominee of the Governor is at the management discussion level for the position to be filled.

Safeguards against unethical conduct and corruption is as follows;

(i) Strengthening measures to prevent, monitor and report corruption in in departments by introducing departmental integrity champions.

(ii) Reviewing, developing and defining ethical and administrative codes of conduct that prohibit conflicts of interest in order to ensure the proper use of public resources and promote the highest levels of professionalism.

(iii) Conducting regular education, training and supervision of staff to ensure proper understanding of their responsibilities.

There are effective arrangements for risk management and internal controls though not documented. A draft risk management policy has been done and is awaiting approvals. Thereafter a sanitization will be undertaken from the top management to the lower cadre.

The formal processes will be documented after the sensitization and appointment of departmental champions to have risk registers in place.

To comply with Section 170 (1) and (2), of the PFM Regulation, 2015, the County retained two members of the Audit Committee. The position of the chairperson and one other member was advertised and appointment done as per the attached letter. One member declined the appointment and is in the process of being filled. The nominee of the Governor is at the management discussion level for the position to be filled.

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**Annual Report and Financial Statements For the year ended June 30 2023**

**4. Forward by the CECM Finance and Economic Planning**

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

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

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

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

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

It is my pleasure to present the County Government of Uasin Gishu financial statements which presents the financial performance for the year ended 30th June 2023. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Article 183 provides for the functions of the county executive committee in Kenya being, implementation of county legislation, and implementation of national legislation within the county if the legislation so requires, management and coordination of the functions of the county administration and its departments and

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performance of any other functions conferred on it by the Constitution or national legislation. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution. The financial reports are utilized in informing policy decisions regarding operations, management and service delivery and also ensure the most effective and efficient use of resources. It further reviews the performance of county departments and agencies in regard to budget allocations and execution as outlined in their annual work plans. This consolidated report presents only key achievements in the period under review; the County also finances its operations through own generated revenues. The key local revenue sources for County Government of Uasin Gishu includes business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

Similarly, the report shows that departments continued to receive an increased budget allocation towards implementation of county projects as identified in the County Integrated Development Plan 2022-2027 (CIDP), thus improve living standards of the residents upon completion.

This report will assist the county leadership track implementation progress of the CIDP 2022-2027 and inform policy decisions. In addition, the feedback on sector performances will provide an avenue for corrective measures to be followed towards improved service delivery.

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

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

COUNTY GOVERNMENT OF  
UASIN GISHU  
15 NOV 2023  
Sign.....

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

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**County Executive of Uasin Gishu**  
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**5. Statement of Performance against County Predetermined Objectives**

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

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

**2.1 PUBLIC SERVICE MANAGEMENT**

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

The department has 5 sections that enable it to execute its mandate namely; Human Resources, Corporate Communication, County Attorney's Office, Central Registry and Payroll Section.

**I. Achievements:**

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

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Table 4: Summary of Outcomes/Outputs Indicators – Public Service Management

Output/ Outcome	Indicator	Baseline (2021/2020)	Target at end of the CIDP Period	Target in review period (2022/2023)	Achievement for 2022/2023	Remarks
To promote good governance	Legal Library Services	1	1	1	1	Project completed and in use pending furnishing
	County Archives	2	2	2	2	Project completed and in use pending furnishing and equipping
	% Completion rate of Records automation	80%	100%	96%	96%	System Installation completed, testing ongoing
						pending training of users and purchase of ICT equipment and accessories.
	No. of Bulk Filers	7	9	2	-	Seven (7) Bulk filers have been purchased out of nine (9) bulk Filers
	Counselling center	1	1	1	1	Project completed and in use pending furnishing and equipping

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	No. of performance contract documents submitted	60	62	62	-	Performance Contract Documents were not signed due to the then prevailing political activities and budgetary constraints.
<b>Output/ Outcome</b>	<b>Indicator</b>	<b>Baseline (2021/2022)</b>	<b>Target at end of the CIDP Period</b>	<b>Target in review period (2022/2023)</b>	<b>Achievement for 2022/2023</b>	<b>Remarks</b>
	Operational HR Policy Manuals & Guidelines in place	0	7	3	3	Human Resource Policy and Records Management Policy
						reviewed awaiting Cabinet approval.
	No. of service centres operational	3	6	3	3	Furnitures and equipment have been purchased and supplied for three SubCounty Offices (Kapseret, Ainabkoi & Moiben). Construction of Turbo, Soy & Kesses Sub County Offices is ongoing
	Installation of software	1	1	1	-	System installation ongoing pending purchase of ICT equipment and accessories

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Increased effectiveness and efficiency	No. of files opened for new staff	77	4597	4597	1352	During the period underreview, the targets werenot achieved due to
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Output/ Outcome	Indicator	Baseline (2021/2022)	Target at end of the CIDP Period	Target in review period (2022/2023 )	Achievement for 2022/2023	Remarks
in service delivery						financial constraints.
	No. of files closed for staff exited service	104	94	94	112	The targets for the period under review were surpassed by 18 closed cases due to increased number of resignations and deaths. Targets were set premised on projected retirements per year.
	No. of disciplinary cases dispensed	80	-	-	11	During the period under review, there were 11 disciplinary cases that were dispensed. Disciplinary cases are dispensed as they arise.
	No. of promotions implemente d	663	2484	2484	585	Targets for the period under review were not achieved due to budget constraints.

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Output/ Outcome	Indicator	Baseline (2021/2022)	Target at end of the CIDP Period	Target in review period (2022/2023 )	Achievement for 2022/2023	Remarks
	No. of application Leave forms processed	1602	3626	3626	2185	Target for the period under review were not met due to exigencies of work.
	Number of employees trained	45	500	500	281	Targets for the period under review were not achieved due to budget constraints.
	Number of Students Attached	350	1120	1120	2220	The target was surpassed due to availability of space in various Departments.
	No. of Interns recruited	700	1000	1000	1028	Targets for internships were surpassed by 28 occasioned by the collaboration between the Ministry of Health and the County Department of Health Services.

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Output/ Outcome	Indicator	Baseline (2021/2022)	Target at end of the CIDP Period	Target in review period (2022/2023 )	Achievement for 2022/2023	Remarks
	Salaries and other Emoluments	3,639,838,24 8.42	4,304,257, 742	4,304,257, 742	3,652,334,63 7.25	During the period under review, salaries and other emoluments were below the target since there were a number of employees who had exited service through retirement, deaths and resignations.
	Medical Cover	2450	2904	2904	2798	Targets for the period under review dropped by 106 occasioned by retirement, resignations and deaths of some staff members.
	WIBA	5180	5280	5280	5463	Targets for the period under review exceed the limit by 183 due to recruitment of new staff.

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Output/ Outcome	Indicator	Baseline (2021/20 22)	Target at end of the CIDP Period	Target in review period (2022/2023 )	Achievement for 2022/2023	Remarks
	Group Life	650	2270	2276	2279	During the period under review, targets were surpassed due to new staff Recruitment.
	Inventory of administrative files	-	410	410	308	During the period under review 102 administrative files were not verified since were in circulation for use in other Departments.
	Mails and correspondence	-		100%	100%	During the period under review, all correspondences both internal and external were received and distributed Accordingly.
Increased effectiveness and efficiency in service delivery	No. of informative and educative videos	15	20	20	50	Target achieved and surpassed due to more activities from the Governor's office.
	No. of Updated	5	6	5	5	Target achieved

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Output/ Outcome	Indicator	Baseline (2021/2022)	Target at end of the CIDP Period	Target in review period (2022/2023)	Achievement for 2022/2023	Remarks
	County social media platforms					
	No. of documentari es recorded	-	4	10	2	Target not achieved dueto budgetary constraints.
	No. of Live coverage of County developmen t projects and events	6	20	20	30	Target achieved and surpassed due to more activities.
	Regular Updated Infomercials via County LED Screen	100%	100%	100%	100%	Target achieved
	Branded Events	100%	100%	100%	100%	Target achievd
	Arrangemen t and execution of the Governor's live coverage on various TV	100%	100%	100%	100%	Target achieved as the County plans to host the upcoming devolution conference
	Advertisem ent and Notices	100%	100%	100%	100%	Target achievd
	No. of Clients attended (internal and external)	-	25,000	30,000	30,000	Targets for the period under reviewwere surpassed by 5000 due to increased

Output/ Outcome	Indicator	Baseline (2021/2022)	Target at end of the CIDP Period	Target in review period (2022/202)	Achievement for 2022/2023	Remarks
						number of clients seeking service in the County.
	No. of incoming calls	-	-	-	2000	Calls are recorded as they come
	No outgoing calls	-	-	-	4000	Calls are recorded as they are made

## II. Challenges

- Inadequate budgetary allocations that affected departmental operations such as staff training, staff wellness week, performance management, motor vehicle repairs, etc.
- The administrative files in the Central Registry are not used by relevant departments.
- Inadequate storage space for files at Central Registry
- Some departments are reluctant in submitting training needs for their staff
- Outstanding claims with AMACO Insurance Company
- Delay in updating the bio-data for staff and dependent by insurance is inconveniencing
- Lack of transport to follow up on cases of admitted patients
- Imposition of sub-limits on in-patient cases by the insurer which is against the signed contract
- Old computers with low processing power (Payroll)
- Inadequate office equipment e.g., power backups, scanners and office furniture
- Inadequate skills to utilize the use of IPPD and GHRIS in the newly introduced technical areas
- Three Service Delivery Centres (Soy, Turbo & Kesses) were not established due to a delay in completion of construction of Sub County Offices;

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- Unexpected variations in projects and programme due to high inflation currently experienced in the economy
- There are a lot of people idling around the county offices
- Some extension office lines are not working and most of the officeholders don't use extensions
- Handling people with disability, especially in accessing our offices in the upper floors
- The section has faced logistical issues affecting the mobility of communication officers covering various departments. Officers depend on departmental vehicles to cover projects.
- Long overdue training of communication officers on emerging trends and developments in the media world
- Lack of provision of allowances on overtime assignments

**III. Way Forward**

- Increase budgetary allocations to the department to ensure smooth workflow operations
- Allocate adequate funds to attract competent Insurers and also enable the County to source for the next cover on time
- Align WIBA and Group Life Contracts to commence at the beginning of every Financial Year to ease the reporting process
- Purchase of office equipment, training of staff, staffing, medical cover, renovation and other miscellaneous expenses.
- Departments should utilize the administrative files, to safeguard records and for easy referral
- Acquire more bulk filers to be installed at the Central Registry
- Provide a vehicle to run the daily operations of the department such as correspondence and visiting staff admitted to hospitals
- Enhance cooperation where projects and programme cut across more than one department
- County operations should be structured in a way that unexpected occurrences can be absorbed
- Allocate adequate funds to cushion projects and programme implementation from inflation and financial constraints

- Make county headquarters friendly to people living with disabilities
- Provide name tags for ease of identification
- Enforce control of clients in all entrances
- An updated calendar of events should be availed in each quarter by the department so as to plan effectively on departmental coverage
- Demonstrate the role of communication as a valuable strategic tool to departments in terms of ongoing, completed, and proposed projects that can deliver cost-effective public knowledge and information
- Verification (authentication) of all official social media platforms including the Governor's and Deputy's pages
- Enhanced publicity on *Nguzo Kumi* especially to departments to align their mandates and objectives

## 2.2 ECONOMIC PLANNING

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

### IV. Achievements

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

Table 5: Summary of Outcomes/Outputs Indicators - Economic Planning

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of CIDP period	Target in the review period (FY 2022/23)	Achieveme nt for the FY2022/23	Remarks
Improved evidence- based planning and budgeting	No of annual Budgets prepared/revi sed	1	5	1	1	Supplementary Budgets (1 <sup>st</sup> & 2 <sup>nd</sup> ), Annual Budget approved by County Assembly

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of CIDP period	Target in the review period (FY 2022/23)	Achieveme nt for the FY2022/23	Remarks
	No of CFSPs prepared	1	1	1	1	CFSP 2023 was prepared and approved
	No of CDMSP prepared	1	1	1	1	CDMSP 2023 was prepared and submitted to Approved
	No. of ADPs prepared	1	1	1	1	ADP FY 2023/2024 prepared and approved
	CIDP prepared		-	1	1	Approved by County Assembly
	CBROP prepared	1	1	1	1	CBROP 2023 prepared and approved
	No. of rounds of public participation conducted for budget process	3	3	3	3	Round 1 – ward projects identification conducted in all 30 wards (CIDP 2023-2027) Round 2 – validation of CFSP 2023 and prioritization of ward projects conducted in all wards Round 3 – validation of budget estimates for FY 2023/24

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of CIDP period	Target in the review period (FY 2022/23)	Achieveme nt for the FY2022/23	Remarks
	No. of APRs prepared	1	1	1	1	C-APR FY 2021/2022 prepared and approved
	No. of M&E field visits conducted	3	4	4	3	Annual (1), Quarterly (2) M&E exercises conducted in the month of January & April
	No. of progress report prepared	8	10	8	6	Quarterly Progress Reports (3), UGCED Reports (3)

**V. Challenges**

- Inadequate office space;
- Delays in submission of reports by departments; and
- Non-compliance on prescribed reporting formats.

**VI. Way forward**

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

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**2.3 PARTNERSHIP, LIASON AND LINKAGES**

The Department is mandated to bring together all relevant sectors that can contribute to improving a given situation on an equal basis

**VII. Achievements**

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

Table 6: Summary of Outcomes/Outputs Indicators - Partnership, Liaison and Linkages

Output/Outcome	Key Performance Indicators (KPI)	Baseline (FY2021/22)	Target at the end of the CIDP	Target in review period (FY 2022/23)	Achievement for FY 2022/23	Remarks
Departmental Strategic Plan prepared	% completion of preparation of strategic plan	0	100	100	0	Awaiting stakeholder engagement
Partnership, liaisons and linkages	No. of staff establishment developed	0	1	1	1	Submitted to CPSB for approval
	No. of institutions Benchmarked	0	1	1	1	Benchmarking done at Kisumu County and report generated

**VIII. Challenges**

- Inadequate funding for the Departmental prioritized programmes;
- Inadequate office space;
- Duplication of roles between the departments; and
- Inadequate staff.

**IX. Way forward**

- Build capacities of other departments on our role; and
- Formulating department policies.

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**2.4 ROADS, TRANSPORT & PUBLIC WORKS**

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

This report covers the activities carried out by the Department of Roads, Transport and Public Works at the County Government of Uasin Gishu for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023.

**X. Achievements**

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

Table 7: Summary of Outcome/Output Indicators – Roads, Transport and Public Works

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (2021/22)	Target at the end of CIDP	Target in review period (2022-2023)	Achievement for 2022-23	Remarks
Roads Graded	No. of Km Graded	5456.62	1800	450	252.5	Grading & Gravelling & culvert programmes was still ongoing
Roads Graveled	No. of Km Graveled	1292.86	650	162.5	1.8	
Roads Opened	No. of Km of roads opened by dozing	370.95	0	0	0	
Culverts Installed	No. of culverts Installed	11,204.95	1500	375 M	160	Culvert installation is still ongoing
Bridges/box culverts constructed	No. of Km Bridges/box culverts constructed	58	5	2	3	2 are ongoing
Survey of roads	No. of Km roads demarcated	188.6	0	90	0	No funds Available
Road Maintenance	No. of Km of roads Maintained	1912.92	500	125	16km	

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (2021/22)	Target at the end ofCIDP	Target in review period (2022-2023)	Achievement for 2022-23	Remarks
Boda Boda shades constructed	No of Boda Boda Shades constructed	144	0	0	10	4 ongoing
New Fire stations constructed and equipped	No. of fire stations constructed and equipped	5	0	0	0	
Maintenance of Government Buildings	No of Government Buildings Maintained and Rehabilitated	460	120	30	1	Renovations are ongoing

**XI. Challenges**

- Inadequate or congestion and unsustainable infrastructure in Eldoret CBD and peri-urban Areas;
- Lack of Capacity by the fuel suppliers leading to delayed rollout of programs due to inconsistent fuel supply; and
- Delay in servicing of equipment by service providers.

**XII. Way Forward**

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

## 2.5 WATER, IRRIGATION AND SANITATION

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

### XIII. Achievements

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

Table 8: Summary of Outcome/Output Indicators - Water, Sanitation and Irrigation

Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY2021/2 2	Target at the end of CIDP	Target in review period (FY2022- 2023)	Achievement for 2022- 2023	Remarks
Community water projects developed	No. of community water projects	170	383	121	65	Underachievement can be partly attributed to transition related delays; Other projects are ongoing
Boreholes drilled and equipped	No. of boreholes drilled and equipped	52	164	38	10	Ten boreholes were drilled during the financial year
Water supplies rehabilitated	No. of water supplies rehabilitated	7	7	7	7	Routine operation and maintenance continued during the year
Dams /water pans desilted and rehabilitation	No. of dams / water pans desilted and rehabilitated	17	138	10	4	Kapsang, Lelgotet, Uhuru and Karima dam were desilted during the year
Solar powered water	No. of solar powered water points	60	124	16	15	One project at procurement stage

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY2021/2 2	Target at the end of CIDP	Target in review period (FY2022- 2023)	Achieveme nt for 2022- 2023	Remarks
points installed						
Sewer lines extended	Km of sewer lines extended	5	25	5	0	Implementation by ELDOWAS, currently ongoing – delay due to late transfer of funding to ELDOWAS

**XIV. Challenges**

- Insufficient utility vehicles for department’s operations. There are no vehicles for the Design Engineers and the six sub-county officers;
- Inconsistent supply of fuel affected implementation of department’s activities e.g. drilling of borehole, desilting of dams, surveying and supervision of construction works; and
- Operation and maintenance challenges for county-managed water supply systems. Challenges faced include frequent electricity disconnection due to delay in payment of electricity bills and inadequate budget for maintenance.

**XV. Way Forward**

- Procure an additional vehicle for the department;
- Allocate budget for solarizing the main water supply systems. The department to adopt the use of solar pumps to reduce on electricity cost. Allocation has been provided for one water supply in next financial year;
- Increase budgetary allocation for the department to facilitate improvement of infrastructure; and
- FastTrack the formation of Uasin Gishu County Rural Water and Sanitation Company.

## 2.6 ENERGY, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES

The department is responsible for provision of clean energy, protection, restoration, conservation, development and management of environment, and natural resources for equitable and sustainable development.

### XVI. Achievements

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

Table 9: Summary of Outcome/Output Indicators – Energy, Environment, Climate Change and Natural Resources

Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY2021/2 2	Target at the end of CIDP	Target in review period (FY2022-2023)	Achieve ment for 2022- 2023	Remarks
Street lighting	No. of streets lighted	1200	1200	1200	650	Failure to achieve the target can be partly attributed to delays in disbursement of funds due to transition
Fencing of Lorwaland Sergoit-dumpsite	No. of dumpsites fenced	2	2	2	1	Inadequate funds for fencing. More allocation was needed
Growingof trees	No. of trees seedlings planted	300,000	300,000	300,000	230,000	This good progress. More funds required to enhance forest cover in the county
Land banking	Size of parcels of land purchased	14 Acres	14Acres	14 Acres	0	Land not purchased due to delayed procurement process

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**XVII. Challenges**

- Inadequate utility vehicles for section's operations. There were no vehicles for environment officers who supervise activities at ward level;
- Insufficient staff. This has impacted service delivery;
- Inconsistent supply of fuel affected implementation of department's activities like supervision;
- Inadequate office space;
- Capacity building was required to enhance skills for the staff; and
- Team building was required to create teamwork and a sense of togetherness.

**XVIII. Way Forward**

- Procurement of additional vehicle for the department was needed;
- Employment of more staff with relevant skills required;
- Ensure fuel is always available;
- Creation of enough office space;
- Increased budgetary allocation for the department to facilitate improvement of infrastructure; and
- Organize for team building and capacity building sessions.

**2.7 ICT, E-GOVERNMENT AND INNOVATION**

The department is mandated to develop policy on automation of County functions. The key priority areas include cashless revenue collection, online human resource management, and supporting infrastructure as well as designing and developing a GIS framework to guide E-development in agriculture, health, trade, roads, urban planning and other sectors.

**XIX. Achievements**

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

Table 10: Summary of Outcome/Output Indicators – ICT, E-Government and Innovation

Output/Outcome	Key Performance Indicators (KPI)	Baseline (FY2017/2018)	Target at the end of the CIDP	Target in review period FY2022/23	Achievement for FY 2022/23	Remarks
ERP System installed	No. of ERP modules implemented/Integrated	1	1	1	1	The target was met
CCTV installed	No. of cameras Installed in buildings and Streets	226	300	50	40	Did not meet the target due to financial constraints
Information dissemination platforms installed	No. of screens and platforms installed	1	3	3	3	The target was met
Inventory management system developed and installed	No. of functional Inventory management systems installed	2	5	3	3	Did not meet the target due to financial constraints
Internet Connectivity	No. of offices Connected to internet	16	30	14	14	Met the target
Cloud computing storage	No. of systems hosted in cloud	0	1	1	0	Did not meet the target due to financial constraints
Systems security	No. of stable and secure systems	0	1	1	1	Met the target

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Output/Outcome	Key Performance Indicators (KPI)	Baseline (FY2017 /2018)	Target at the end of the CIDP	Target in review period FY2022/23	Achievement for FY 2022/23	Remarks
Disaster Recovery and Business Continuity System developed	No. of fully functional disaster recovery and business continuity sites developed	0	1	1	0	Did not meet the target due to financial constraints
Municipal Digital system developed	Municipal Digital system	0	1	1	0	Did not meet the target due to financial constraints
Call Centre established	Functional Call Centre	0	1	0	1	Met the target
ICT capacity building	No. of citizens mentored on ICT solutions	400	300	60	72	The target was surpassed
ICT Innovation hubs and training centers	No. of ICT innovation hubs developed	5	7	5	7	Met the target

**XX. Challenges**

- Insufficient ICT tools to create an enabling environment for proper utilization and uptake of ICT activities and projects;
- Backup storage for County Resources- onsite and offsite backup should be acquired to increase retention time for the backups. The Department is forced to keep most recent backups and keep away the oldest backups from our systems because of limited space;
- Lack of training space in the County for staff in house training and stakeholders;
- Inadequate equipment and tools such as plotters, GPS devices, GIS software's and protective gears for the network technicians;
- Inadequate office space; and
- Transportation challenges. We were not able to respond to emergencies within the recommended period due to transport challenges. The department has only one vehicle.

**XXI. Way Forward**

- Continuous improvement of staff through capacity building to foster expertise and skills enhancement. We plan to enhance capacity through training programmes and through ICT innovations awards programmes to harness skills and support emerging techies;
- Acquisition of workspaces for all staff to ease congestion in office. The department will put in a request for acquisition of a vehicle; and
- Avail transport to ease operations and support services offered by the department. The department has only one vehicle and requires additional vehicle to facilitate staff transport to respond to ICT support requests and initiate works in different areas including departmental offices, sub-county offices, hospitals, communication masts and ICT centers and hubs.

**2.8 AGRICULTURE AND AGRIBUSINESS**

The department of Agriculture is mandated to promote and facilitate production of food and agricultural raw materials, food security for all, employment creation, income generation, poverty reduction, improve Agro-based industries and agricultural exports and also to enhance sustainable use of land resources as a basis of agricultural enterprises.

**XXII. Achievements**

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

Table 11: Summary of Outcomes/Outputs Indicators – Agriculture and Agribusiness

<b>Output/ Outcome</b>	<b>Key Performance Indicators (KPI)</b>	<b>Baseline (FY 2021/22 )</b>	<b>Target at the end of the CIDP period</b>	<b>Target in review period (FY 2022/23)</b>	<b>Achieve ment for FY 2022/23</b>	<b>Remar ks</b>
Cereal stores constructed	No. of cereal stores constructed	0	6	2	1	Target not achieved
Avocado seedlings	No. of seedlings purchased	75000	1500000	27333	27333	Target achieved

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Macada mia seedlings purchased	No. of seedlings purchased	8000	41600	9600	9600	Target achieved
<b>Output/ Outcome</b>	<b>Key Performance Indicators (KPI)</b>	<b>Baseline (FY 2021/22 )</b>	<b>Target at theend of the CIDP period</b>	<b>Target in review period (FY 2022/23)</b>	<b>Achieve ment for FY 2022/23</b>	<b>Remar ks</b>
Coffee farming promoted	No. of coffee seedlings distributed	700000	2000000	83333	83333	Target achieved
Irish potato seeds purchased	No. of bags distributed	0	0	300	300	Target achieved
Pyrethrum Slits purchased	No. of slits distributed	0	0	72,150	72,150	Target achieved
Motorized coffee pulpers	No. of pulpers purchased	6	30	20	20	Target achieved.
Farmers trained on soil testing and water management and environmental conservation	No. of farmers trained	10000	500000	10000	10000	Target achieved
	No. of soil samples analyzed	1000	5000	1000	3525	Target surpassed
	No. of soil conservation structures laid and constructed	400	2450	400	400	Target achieved
Tradeshows And exhibition held	No. of exhibitions done	4	20	4	4	Target achieved

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY 2021/22)	Target at the end of the CIDP period	Target in review period (FY 2022/23)	Achievem ent for FY 2022/23	Remarks
Farmer exchangetours conducted	No. of Farmer exchange tours done	2	10	2	2	Target achieved
Field days conducted	No. of field days done	8	40	8	8	Target achieved
Demonst ration plots established	No. of demo plots established	6	30	6	6	Target achieved
AMS administration block constructed	No. of buildings constructed	1	1	1	1	Target achieved
Kijana na Acre Program me	No. of youth groups supported	120	500	37	37	Target achieved
Agricuilt ural machinery service	Workshop constructed and equipped	0	1	1	1	Target achieved. 99% complete
	Functional Machinery shed	0	1	1	1	Target achieved. 99% complete
	Length of AMS land fenced	0	5	5	5	Target achieved. Work completed

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY 2021/22)	Target at the end of the CIDP period	Target in review period (FY 2022/23)	Achievem ent for FY 2022/23	Remark s
Purchase of pesticides	Liters of pesticides distributed	5000	21000	5500	1450	Target not achieved
	Insect traps purchased	0	0	1,500	1,500	Target achieved
Purchase of agricultural information system	Operationalization of the system	0	1	1	1	Target achieved
Purchase of coffee seeds	Kgs of coffee seeds purchased	800	1750	800	800	Target achieved
Climate Smart Agriculture practices promoted	No. of direct project beneficiaries	369	54,410	369	369	Target achieved
	No. of vulnerable and marginalized groups (VMG's) supported	68	74	8	8	Target achieved
	No. of investment projects supported	8	4	2	2	Target achieved
ATC Modern buildings constructed and furnished	No. of hostels constructed and furnished	0	2	1	1	Target achieved
Water and Sanitation services provided	No. of Boreholes drilled and operational	0	2	1	1	Target achieved

**XXIII. Challenges**

- Very long procurement process thus delaying projects
- Some contractors take too long to complete their projects while some are incompetent
- Interference by local communities leading to stalling of projects e.g. fencing project at Chebororwa Training Centre

- Unpredictable weather due to climate change therefore affecting agricultural production
- High incidences of crop pests and diseases
- Low uptake of value addition by farmers
- Poor and unstructured marketing channels make farmers get low returns for their produce
- Under-utilized County-constructed structures e.g cereal stores by communities due to unreliable management
- Low adoption of new technologies by farmers
- Over-dependence on rain-fed agriculture
- Resistance to change from traditional crops e.g cereal farming to horticulture and other cash crops

**XXIV. Way forward**

- The need to establish Project management committees to manage projects.
- Emergency budget needs to be allocated for unforeseen events e.g droughts, pests and disease outbreaks.
- Provision of sufficient transport facilities at county and sub-county levels and proper maintenance of existing vehicles.
- Water harvesting for agricultural, production to be enhanced to reduce overreliance on rain-fed agriculture
- A budget to be set up for supporting farmers in case of unforeseen weather changes. Sensitizing farmers on the importance of insuring their crops
- The need to identify and classify public land in particularly for the development of projects
- Upscale the knowledge and skills of the staff through regular trainings.
- Upscale climate change mitigation measures in the County
- Contractors to adhere to the stipulated contract time-frame

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**2.9 LIVESTOCK DEVELOPMENT AND FISHERIES**

The department is mandated to promote and facilitate production of quality and sufficient milk, disease and vector control, through vaccination and disease surveillance. The department also has a major role to play in public health and safety and ensures that all the meat consumed within and outside the county is healthy and that the public is safe. This is done through meat inspection and approvals, licensing of meat distributors, providing healthy and safe slaughter slabs. The department also ensures that farmers get the correct breeds for all livestock they rear to ensure maximum output which translate to household incomes

**XXV. Achievements:**

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

Table 12: Summary of Outcomes/Outputs Indicators – Livestock Development and Fisheries

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievement for FY2022/23	Remarks
Climate smart technologies and innovations promoted	No. of modern livestock management technologies promoted	4	38	6	5	Achieved in partnership with stakeholders
	Acreage of climate smart fodder established	1800	15,000	3000	1989	Achievement is gradual
	No. of improved breeding stock promoted	-	10180	3156	656	Allocation from ward fund
Farmers trained using various extension methodologies	No. of male farmers trained	35,304	286,996	45,996	43,809	
	No. of female farmers trained	10,789	111,064	14,064	10,103	
	No. of CIG trainings conducted	543	3,300	660	683	Overachieved due to collaboration with KCSAP

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievem ent for FY2022/2 3	Remarks
Subsidized AI services provided	No. of animals artificially inseminated	20,000	131,000	20,000	57600	Increased farmer awareness on AI
<i>Inua mama na kuku</i> (Indigen ous) program me scaled up	No. of women groups benefiting	431	155	450	233	Target not achieved
	No. of incubators distributed	106	150	30	64	Allocation by the ward fund
Dorper Ram rotation/ exchange program me scaled up	No. of Dorpers distributed	150	150,000	3,000	656	Allocation by the ward fund
	No. of vulnerable and marginalized groups benefitting	15	1,500	300	218	Allocation by the ward fund
Livestock disease surveillance conducted	No. of disease surveillance conducted	3280	22,000	4,000	3800	Conducted by vet personnel through farm visits
Notifiable diseases controlled	No. of notifiable diseases controlled	319,300	480,000	400,000	332,791	No. of animals vaccinated against notifiable diseases
Pest and parasite- borne diseases controlled	No. of cattle dips constructed and rehabilitated	54	625	125	74	Target not achieved
	No. of cattle dips facilitated with acaricides	48	625	125	52	Target not achieved
Fish ponds and	No. of fish ponds and dams	250	1423	367	345	Achievement on track

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievem ent for FY2022/2 3	Remarks
dams restocked with fingerlings	re-stocked with fingerlings					
	No. of fingerlings supplied	160,000	800,000	200,000	170,000	Target not achieved
	No. of farmers Male beneficiaries	-	2400	600	189	Most men own land therefore own the fish ponds
	No. of female farmers beneficiaries	-	1,550	200	156	Target not achieved
Fish feeds supplied	Quantity of fish feeds supplied (Kgs)	24,000	70,000	18,000	18,000	Target achieved
Farmers trained on fisheries manage ment practices	No. farmers trained on fisheries management practices	200	1131	300	150	Achieved through extension services
Farmers visited	No. of farmers visited	396	3168	3168	528	Target surpassed

**XXVI. Challenges**

- Lack of budgetary allocation for identified projects
- Acute staff shortage thus hindering achievement of targets
- Inadequate staff facilitation
- Delayed formulation and development of Bills of Quantities

**XXVII. Way forward**

- Despite competing priorities, the county should endeavor to allocate resources to identified projects

- Recruitment of more extension staff
- Staff facilitation to be prompt to increase staff morale
- Preparation of Bill of Quantities (BQs) should be prompt
- Preparation of requisitions be done earlier to fast-track procurement processes
- Budgetary allocation should be increased to allow implementation of all projects

## 2.10 CO-OPERATIVES & ENTERPRISE DEVELOPMENT

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

### XXVIII. Achievements

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

Table 13: Summary of Outcomes/Outputs Indicators – Co-operative & Enterprises Development

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23 )	Achievement for 2022/23 FY	Remarks
<b>Cooperative Development</b>						
Enlightened and well- informed cooperators	No. of Member Education Program (MEPs) held	51	570	150	158	Target attained
Improved governance in co- operatives	No. of management trainings conducted	33	200	150	40	Target was surpassed
Capacity building workshops for cooperative staff members	No. of workshops done	6	25	5	10	Training conducted

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievement for 2022/23 FY	Remarks
Increased membership and share capital in cooperatives	No. of mobilization forums organized	34	50	100	50	Target not attained. marathon and Borotet unions mobilization done
Compliance with Statutory Obligations	No. of Annual General meetings done, invitation letters.	120	740	300	175	Target not attained
	No. of special general meetings done, invitation letters	65	400	250	74	Target not attained
Potential members of co-operatives enlightened on cooperative matters	No. of Pre cooperatives trainings conducted	120	150	25	80	Members of the public was trained and those that met the requirements were registered
Co-operatives registered	No. of registration certificated issued	53	165	20	38	Target surpassed
Exposed cooperative leaders on	No. of Benchmarking tours conducted	7	4	7	9	Local and national tours were conducted.

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievement for 2022/23 FY	Remarks
best practices						Societies were exposed to other counties best practices
Revived cooperative societies	No. of operational societies	8	25	5	6	Target attained close monitoring ongoing
Compliant co-operative societies	No. of Inspected cooperative societies	4	-	8	4	Inspections were done and reports read to management
Conflict resolved	% of Restored harmony	90%	100%	100%	85%	No conflict escalated to the tribunal all handled internally
Feasibility Studies	No. of Feasibility reports done	66	-	3	1	Feasibility study on milk value addition was done
International Cooperative Day	No. of international cooperative day held	-	4	1	1	Target achieved, best performing societies were awarded

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/2)	Achievement for 2022/23 FY	Remarks
Value addition initiative supported	% completion of Moisooy milling plant	-	100%	100%	73%	Completion not attained due to inadequate share contribution by members
<b>Audit Section</b>						
Audit conducted	No. of audit conducted	180	740	200	154	Target not achieved. 35 Marketing societies, 14 Investment societies 105 SACCO Societies audited
Enhanced revenue	Amount of audit and supervision fees collected	2,902,346	-	3,000,000.0 0	3,741,300	Target attained
<b>Enterprise Development Section</b>						
Improved access to affordable credit by cooperative societies	Amount Disbursed	242M	950	230	76.3	Inadequate allocation from treasury
Improved loan repayments	Amount of loan repaid	28M	180M	25	28.9	Target surpassed

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievement for 2022/23 FY	Remarks
Enhanced entrepreneurial skills among funded cooperative s	No. of Co- operative societies trained	30	32	30	88	Target attained societies trained on prudent use of funds

**XXIX. Challenges**

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

**XXX. Way forward**

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

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**2.11 TRADE, INDUSTRY, INVESTMENT AND TOURISM**

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

**XXXI. Achievements**

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

Table 14: Summary of Outcomes/Outputs Indicators – Trade, Industry, Investments and Tourism

<b>Output/Outcome</b>	<b>Key Performance Indicator (KPI)</b>	<b>Baseline (FY2021/22)</b>	<b>Target at the end of the CIDP</b>	<b>Target in review period (FY2022/23)</b>	<b>Achievements for 2022/23 FY</b>	<b>Remarks</b>
<b>Licensing and Compliance</b>						
Licenses Issued	No. of Licenses Issued	23,500	30,000	25,000	23,500	Target not achieved
Licenses revoked/denied	No. of Licenses revoked/denied	690	345	100	60	Target not achieved
Licensing Regulations enacted	No. of regulations enacted	0	1	1	0	In progress
Advertising Policy enacted	No. of Policies adopted	0	1	1	0	In Progress
Amendment of the Trade Licensing Act 2016	No. Amendment Passed	0	1	1	0	In Progress
Operational licensing offices	No. of operational offices	18	30	23	18	Target not achieved due to lack of power in ward offices

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021/22)	Target at the end of the CIDP	Target in review period (FY2022/2)	Achievements for 2022/23 FY	Remarks
Effective licensing system	Deployment of licensing system	1	1	1	0	A new system being deployed
GIS/Databased licensing	No. of businesses mapped	0	30,000	3000	0	A pilot was done in Racecourse
<b>Trade Development</b>						
Wholesale Markets Constructed/ rehabilitated	No. of wholesale markets constructed/ rehabilitated	1	2	1	1	Construction of stalls and repair works undertaken at Kimumu/ Bahati wholesale Market
Retail markets constructed/ Rehabilitated	No. of Retail markets constructed/ Rehabilitated	18	20	10	8	Construction/ rehabilitation of retail markets across the County.
Sale Yards constructed	No. of animal sale yards constructed/rehabilitated	1	6	2	0	
Capacity built	No. of traders trained	1000	1500	700	212	Capacity building conducted in partnership with Stanbic foundation

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievements for 2022/23 FY	Remarks
Exhibitions held	No. of exhibitions held/ facilitated to attend regional exhibitions	1	10	2	15 SMEs	15 SMEs were facilitated to participate in the regional exhibition held in Uganda.
Value addition initiatives supported	No. of SMES in value addition supported and linked with market	45	500	30	20	
<b>Betting Control and Licensing</b>						
Enhanced revenue collection	Amount collected from licensing of pool tables and Amusement machines	915,500	-	1,650,000	1,005,750	Target not achieved. Licensed 241 pool tables during the year
Mobile pool tables inspection/licensed	No. of mobile pool tables inspection conducted	25	-	20	0	Couldn't conduct some inspections outside CBD due to lack of transport
Funfair license issued	No. of funfair licenses issued	44	-	46	52	Each funfair license is charged KShs. 6,500 for valid

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23 )	Achievements for 2022/23 FY	Remarks
						period of three (3) months.
Spot checks conducted	No. of spot checks conducted	5	-	20	0	Target not achieved due to lackof transport
<b>Weights and Measures</b>						
Weights and measures services	No. of traders benefitting from calibrations of weighing machines	3428	6000	2500	3,814	Target surpassed for the FY 2023
	No. of calibrations done	0	5	1	0	Target not achieved
	Amount of A.I. A	2,362,23 0	5,000,000	2,500,000	2,715,200	Target surpassed for the FY 2023
	No. of verified equipment.	5930	6000	5400	4620	Target not achieved
	No. of Cattle weighs purchased	0	6	2	0	Procurement process yet to start
	No. of working standards purchased	0	5	3	0	Procurement process almost completed
	No. of weighbridge	0	1	0	0	Procurement process yet to start

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievements for 2022/23 FY	Remarks
	testing units purchased					
<b>Investment and Industrialization</b>						
Industrial/SME park established	Operational County Industrial Park	0	1	1	0	Developm ent of a County Aggregation and Industrial Park ongoing
MSMEs Facilitated to access/pa rticipate in County Economic forum/ Governo rs Round Table.	No. of Governors Round tables held/ Business networking forums	2	18	3	3	Target achieved
Investment Unit established	A one -stop County investment unit established	2	0	1	1	Full operational ization of the unit awaiting the approval of the County investment policy
Products facilitated for export	No. of SMEs linked to export market opportunities	20	550	50	35	The Department in conjunction with

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23 )	Achievements for 2022/23 FY	Remarks
						Kenya Export Promotion and Branding Agency identified 35 enterprises with export potential and are being capacity build on the export procedures and linked with export markets
Investment forums held/ participat ed	No. of Investment forums held	1	5	1	1	Target achieved
One stopshop for business registration establish ed	One stop shop operational	1	1	1	1	Full operational ization ongoing.
Industrie visited and s	No. of Industries visited and supported	10	60	10	12	Target surpassed

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Output/ Outcome	Key Performance Indicator (KPI)	Baseli ne (FY20 21 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievement s for 2022/23 FY	Remarks
supported						
<b>Inua Biashara Section</b>						
MSMEs Funded	Amount of loan disbursed	30,000,0 00	410,000,0 00	68,000,000	20,060,000	Target not achieved
MSMEs trained.	No. of MSMEs trained	700	8000	3000	1862	Target not achieved
LPO Financing	No. of LPOS financed	5	0	30	2	Target not met due to inadequate funding
<b>Tourism and Wildlife Management</b>						
Nature Park/ captive wildlife facility developed	No. of nature park created in an urban setting	0	1	1	0	Target not met, due to low budgetary allocations
Tourism products/ activities increased	No. of dams developed as tourism attraction sites.	1	1	1	1	The target was met, and the project is ready to be commisio ned for public use
Kapsiliohills	Development of Kapsiliot hills tourism attraction site	0	1	1	0	The target was not achieved, since the project was not budgeted for
Research and	No. of Tourism	1	1	1	0	Target achieved

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievements for 2022/23 FY	Remarks
development	strategy developed.					partially, Development of the website and productionof promotional material ongoing since therewas no funds to print the copies of tourism strategy booklets
Harness Tourism Stakeholder	No. of Tourism and Wildlife partnerships created.	2	2	1	0	Ongoing collaboration underway
	No. of meeting held with Kenya Tourism Board	2	2	1	1	The target was achieved, since KTBare marketing UGC tourism on their website. Held meeting with the Kenya Tourism board on

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021 /22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievements for 2022/23 FY	Remarks
						how we can collaborate on marketing tourism in Uasin Gishu nationally and internationally

**XXXII. Challenges**

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

**XXXIII. Way forward**

- Provision of one laptop per sub county for efficiency
- Have clear guidelines and legal framework on how to enforce illegal businesses operating in residential places
- Increase the number of staff to curb the shortage
- Have specific vehicles attached to the various sections of the department

- Sensitization amongst traders and consumers need to be conducted
- Officers need continuous capacity building on emerging technological developments to effectively carry out their departmental mandates
- There should be adequate funding for developing and promoting tourism products
- There is need for the County to improve infrastructure to the tourism sites
- Provision of basic amenities in County tourism attraction site

## 2.12 LANDS AND PHYSICAL PLANNING

The mandate of the department includes: land administration and management, land survey and mapping; and physical planning

### XXXIV. Achievements

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

Table 15: Summary of Outcomes/Outputs Indicators – Lands and Physical Planning

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021/ 22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievement for FY2022/23	Remarks
Land Banking	Acreage of land acquired (Ha)	12	300	80	4	Target not achieved due to budget constraints
	No. of title deeds prepared	0	2,500	500	0	The project is ongoing upon completion 167No. Titles will be issued.
Valuation Roll developed	No. of valuation Rolls prepared	0	8	1	0	Preparation of 6No. Roll ongoing at 80% completion

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<b>Output/ Outcome</b>	<b>Key Performance Indicators (KPI)</b>	<b>Baseline (FY2021/ 22)</b>	<b>Target at the end of the CIDP</b>	<b>Target in review period (FY2022/23)</b>	<b>Achievement for FY2022/23</b>	<b>Remarks</b>
Public utilities surveyed	No. of public utilities surveyed	0	100	20	0	The project is ongoing 59No. utilities to be surveyed.
	No. of public utilities fenced	0	100	20	5	Target not achieved due to budget constraints
Trading centers surveyed	No. of trading centres surveyed	0	11	2	0	2No. survey works ongoing.

**XXXV. Challenges**

- Inadequate/lack of funding for programmes and projects
- Lack of adequate office space and office furniture
- Critical skills are also lacking in areas of bills drafting

**XXXVI. Way forward**

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

**2.13 HOUSING AND URBAN DEVELOPMENT**

The mandate of the department is to develop Housing infrastructure and Urban Development in the County. To achieve this, the department deals with housing development and estate management as well as urban development.

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

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Table 16: Summary of Outcomes/Outputs Indicators- Housing and Urban Development

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021/ 22)	Target at the end of CIDP	Target in review period (2022/23 FY)	Achievement for (FY 2022/23)	Remarks
Governor 's Residence constructed	No of houses constructed	0	1	1	0	On-going
Deputy Governor 's Residence constructed	No of houses constructed	0	1	1	0	On-going
Speaker's Residence constructed	No of houses constructed	0	1	1	0	Cancelled / transferred to County Assembly
Residential Buildings maintained	No of housing units maintained	25	25	25	25	Complete awaits handing over
Non - Residenti al refurbished	No of houses refurbished	25	25	25	25	Complete
Korosiot, FIMS Round about & Harambee Road remodeled	No of re- modelled round abouts	10	10	10	10	Complete

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<b>Output/ Outcome</b>	<b>Key Performance Indicators (KPI)</b>	<b>Baseline (FY2021/ 22)</b>	<b>Target at the end of CIDP</b>	<b>Target in review period (2022/23 FY)</b>	<b>Achievement for (FY 2022/23)</b>	<b>Remarks</b>
Gate House – Town Hall constructed	No of gates houses constructed	0	1	1	1	On-going
Shoeshine Booths – opposite Zion Mall constructed	No of shoeshine booths constructed	20	20	20	20	Complete
Shoeshine Booths – Library constructed	No of shoeshine booths constructed	20	20	20	20	Complete
Shoeshine Booths – opposite KVDA constructed	No of shoeshine booths constructed	20	20	20	20	Complete
Curio Shops constructed	No of curio- shops constructed	20	20	20	20	Complete
Road and signages marked	No of marked & signed roads	4	4	4	4	Complete
Concrete Flower Pots constructedd and ornamental trees and	No of flower pots constructed and ornamental trees planted	10	10	10	10	Complete

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021/ 22)	Target at the end of CIDP	Target in review period (2022/23 FY)	Achievement for (FY 2022/23)	Remarks
flowers planted						
Streetligh ts installed	No of street lights installed	200	20	20	20	On-Going
Sculpture at Eldoret International AirPort constructed	No of sculptures constructed	0	1	1	1	Complete
litter bins installed	No of litter bins Installed	20	20	20	20	On-going
Roads constructed	Kms of roads constructed	1	1	1	1	Complete
Office at Ardhi House renovated	No of offices renovated	1	1	1	1	On-going
Environm ental Impact Assessment generated	No of EIA reports/license s generated	0	10	1	0	On going
Governor's office renovated	No of offices renovated	1	1	1	1	On going
LPDP for Kibirong, Nyalilbei and Sergoit Trading	No of planning & survey reports prepared	25	25	1	0	Procurem ent/Evalu ation stage

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**XXXVII. Challenges**

- There was lack of adequate office space and office furniture for use by staff,
- Legal adjustments due to change in laws and procedures after enactment of Physical and Land use Planning Act (no. 13 of 2019),
- Mobility challenges due to inadequate vehicles for development control and project supervision,
- Involvement of high-level decisions on City conferment procedures as per Urban Areas and Cities Act which delays the process.

**XXXVIII. Way Forward**

- Projects designs and tender documents should be ready before a new financial year begins so as to ensure the targets for all the quarters are fully met
- Project timelines for planning projects should factor in the political dynamics in approval process
- Encourage the consultants and contractors to move the assignments to deal with the challenge of not getting paid due to missed targets.

**2.14 MUNICIPALITY OF ELDORET**

The Municipality of Eldoret is mandated to provide basic services as regards urban transport, waste management, recreation and sport within the municipality

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

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Table 17: Summary of outcomes/outputs indicators-Municipality of Eldoret

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021/ 22)	Target at the end of CIDP	Target in review period (FY2022/23)	Achieve ment for FY 2022/23F	Remarks
Eldoret LPDP to Municipality of Eldoret Spatial Plan amended	% completion	90%	100%	100%	100%	Final Draft plan prepared awaiting publication and approval from relevant authorities
Municipality of Eldoret Urban Integrated Development Plan 2019-2024 prepared	% completion	90%	100%	100%	100%	Final Draft plan prepared awaiting publication and approval from relevant authorities
Storm water drainage in Kapsaos and 2 security lighting high mastat Kipkaren in Kapsaos neighborhood constructed	% completion	95%	100%	100%	100%	Target achieved; 0.78km drainage and 2no. high mast completed
Sixty- Four (64) Stadium	% completion	48.80%	100%	100%	68%	Ongoing

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021/ 22)	Target at the end of CIDP	Target in review period (FY2022/23)	Achieve ment for FY 2022/23F	Remarks
in Huruma Neighborhood upgraded						
Consultancy Services for Supervisi on of TheProposed Upgradin g of the 64 Stadium.	% completion	48.80%	100%	100%	68%	Ongoing
KISIP funded roads In Kamukunji and HillSchool Estate maintained	% completion	90%	100%	100%	100%	complete
CBD roads road marked	% completion	0%	100%	100%	100%	complete
Munyaka Estate andKimumu area KISIP roads maintained	% completion	0%	100%	100%	100%	complete
Sosiani Bus stage maintained	% completion	0%	100%	100%	100%	complete

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021/ 22)	Target at the end of CIDP	Target in review period (FY2022/23)	Achieve ment for FY 2022/23F	Remarks
Eldoret Hospital- Nandi Rd, CBD and Cabro back lanes maintained	% completion	0%	100%	100%	100%	complete
Public Works- MandagoRd, Panvilla- Langas Rd, and Hill School Estate Roads maintained	% completion	0%	100%	100%	100%	complete
Kamukunji and Huruma Estate Roads maintained	% completion	0%	100%	100%	100%	complete
64 Street, Railway crossingsat MuliroStreet, Darma Street, Central	% completion	0%	100%	100%	100%	complete

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021/ 22)	Target at the end of CIDP	Target in review period (FY2022/23)	Achieve ment for FY 2022/23F	Remarks
Bank and KPLC Office to West Market Storm water Drainage maintained						
West (St Mary's -64 Stadium) roads maintained	% completion	0%	100%	100%	100%	complete
NMT roads- Sogomo- Chepkoilel Junction, CBD- Marriott, NBK- PCEA Church, Zion Mall- KCC- RVTTI- Kaplimo maintained	% completion	0%	100%	100%	100%	complete
Consultancy services for a feasibility study to determinethe optimum solar lighting solutions for Eldoret town and specified locations within the municipal ity	Percentage completion	0%	100%	100%	100%	complete

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY2021/ 22)	Target at the end of CIDP	Target in review period (FY2022/23)	Achieve ment for FY 2022/23F	Remarks
Consultancy services for the design, development and hosting of interactive website for Eldoret municipality		0%	100%	100%	100%	complete

**XXXIX. Challenges**

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

**XL. Way Forward**

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

**2.15 HEALTH SERVICES**

The sector is comprised of two departments: Clinical Services and Promotive and Preventive Services. The goal of the sector is to provide accessible and affordable healthcare of the highest attainable standards to all residents. The sector is an important contributor to the county's economic progress, as healthy people live longer, are more productive, and save more.

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**XLI. Achievements**

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

Table 18: Summary of Outputs/Outcomes Indicators - Health Services Sector

Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY 2021/22	Target at the end of CIDP	Target in review period (FY 2022/23)	Achievement for FY 2022/23	Remarks
Community awareness increased	% of persons reached	96	100	100	100	Target achieved
Persons screened for diabetes	No. of persons screened for diabetes	14,359	17,000	8,460	6,735	Screening exercise ongoing
Women screened for cervical cancer	No. of women screened for cervical cancer	7,114	17,000	12,500	13,845	Target surpassed dueto cervical cancer screening in All immunizing facilities
Children screened for stunting	No. of children screened for stunting	228,405	5,000	18,000	12,370	Screening exercise ongoing
Children screened for underweight	No. of children screened for underweight	284,162	9,500	5,000	4,625	Screening exercise ongoing
Persons screened for eye conditions	No. of persons screened for eye conditions	47,426	45,000	15,250	11,653	Screening exercise ongoing
Persons screened for mental illness	No. of persons screened for mental illness	5,058	4,200	2,380	1,845	Screening exercise ongoing
Children under 12 years de- wormed	% of children under 12 years de-wormed	100	85	84	87	Target surpassed dueto increased engagements of CHP
Children under 1 year fully immunized	% of under 1 year fully immunized	78.6	87	89	86	Immunization exercise ongoing

Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY 2021/22	Target at the end of CIDP	Target in review period (FY 2022/23)	Achievement for FY 2022/23	Remarks
Health Facilities offering immunization services	% of HF offering immunization services	96	95	96	96	Target achieved
Health care (Penta1)	% access to health care (Penta1)	82	90	90	87	Good progress
Health care (Penta3)	% utilization of health care (Penta3)	79.8	90	89	86	Good progress
EPI equipment	No. of EPI equipment (cold chain) purchased	0	25	0	0	No budgetary allocation
Notifiable diseases detected,	No. of notifiable diseases	AFP cases- 7	28	28	Rabies-1 SARI-1 Cholera-1	Investigation for more

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY 2021/22	Target at the end of CIDP	Target in review period (FY 2022/23)	Achievement for FY 2022/23	Remarks
investigated and reported	detected, investigated and reported	Measles cases-30				diseases ongoing
Schools sensitized on Menstrual Hygiene Management (MHM)	No. of schools sensitized on MHM	7	192	60	0	No budgetary allocation
Schools with hand wash facilities	No. of schools with hand wash facilities	1,200	250	1,000	1,100	Target surpassed due to the MoH requirement to have washing facilities in schools to curb spread of covid-19
ECD children supplemented with vitamin A	No. of ECD children supplemented with vitamin A	99,399	40,000	10,000	12,580	Target surpassed due to the adequate funding for health products & technologies
TB detection, treatment & follow ups	Treatment success rate	88	95	89	89.6	Target achieved
Deliveries by skilled health personnel	% of deliveries by skilled personnel	81.7	90	89	87	Deliveries by skilled personnel improved due to <i>linda mama</i> cover among other interventions

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY 2021/22	Target at the end of CIDP	Target in review period (FY 2022/23)	Achievement for FY 2022/23	Remarks
Exclusive breastfeeding of 0-6 months	% of 0-6 months old children exclusively breastfed	84.7	82	82	84	Target surpassed due to the increased sensitizations
WRA receiving family planning commodities	% WRA receiving family planning commodities	60	75	40	40	Target met due to the increase funding for health products & technologies
Women attending at least 4 ANC visits	% of women attending at least 4 ANC visits	46.9	65	55	52	Target nearly met attributable to <i>tolinda mama cover</i> program and increased involvements of CHP
Maternity units renovated and equipped	No. of maternity units renovated and fully equipped	3	25	6	3	Renovations ongoing in various facilities
HFs offering PMTCT Services	% of HFs offering PMTCT Services	92	91	95	94	Target met due to adequate funding
HIV positive pregnant women receiving preventive ARVs	% of HIV positive pregnant women receiving preventive ARVs	99	99.5	100	99.2	Target met due to enhanced public awareness on matters of reproductive health
Infants born of HIV positive mothers	% of Infants born of HIV positive	100	100	100	100	Target achieved due to adequate

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY 2021/22	Target at the end of CIDP	Target in review period (FY 2022/23)	Achievement for FY 2022/23	Remarks
receiving preventive ARVs	mothers receiving preventive ARVs					supply of health products & technologies
Uasin Gishu District	Completion rate	99	100	100	100	Complete. Renovated by THS WB
Proposed Kesses Level IV Hospital		36	100	50	64	Construction works on going
Proposed county referral hospital (Ziwalevel V)		32	100	60	40	Phase II construction works (main structure) on going
Proposed county referral hospital (Ziwalevel V)	% completion		100	50	36	Phase III works (kitchen, laundry, morgue, chapel & perimeter wall) on going
Simotwo dispensary THS WB		80	100	100	100	Project done by THS WB
Ward health facilities renovated	% completion	0	100	50	0	Funds yet to be released
Completion of Oxygen plant	% completion of oxygen plant	0	20	5	5	Project ongoing. Supported by Amref Kenya
Incinerators constructed	No. of incinerators constructed	2	2	1	0	No budgetary allocation
HF providing specialized services	No. of HFs providing	6	6	6	6	All SCH provides various

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY 2021/22	Target at the end of CIDP	Target in review period (FY 2022/23)	Achievement for FY 2022/23	Remarks
	specialized services					specialized services
Health facilities equipped to offer laboratory diagnostics	No. of health facilities equipped to offer laboratory diagnostics	72	64	64	70	Ongoing. Being implemented by <i>Elsmmed</i>
HF offering radiological services	No. of health facilities offering radiology services	5	8	2	5	Target achieved
Pharmaceutical and non- pharmaceuticals	Availability of Pharmaceuticals -Essential medicines and supplies	177M	430M	100M	50M	Unmet target was attributed to low KEMSA fill rate with alternative sources being sought
Specialized motor vehicles acquired	No. of EPI compliant vehicle purchased	0	1	1	0	No budgetary allocation
Specialized ambulance	No. of specialized ambulance	1	1	0	0	No budgetary allocation
Health research conducted	No. of health operational researches conducted	4	4	1	0	No budgetary allocation
Research Centre	% completion of research centre	0	0	0	0	No budgetary allocation
Automated Health facilities	No. of health facilities automated	30	36	32	1	Target not achieved due to inadequate budgetary allocation

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Output/ Outcome	Key Performance Indicators (KPI)	Baseline FY 2021/22	Target at the end of CIDP	Target in review period (FY 2022/23)	Achievement for FY 2022/23	Remarks
Health sector strategic and business plan	No. of health sector strategic and business plan developed	1	1	1	1	Annual business plan developed and use
Health disaster preparedness policy	% implementation	0	1	1	0	No budgetary allocation
Facilities accredited by <i>Linda Mama</i> to cover health services	No. of facilities accredited by <i>Linda Mama</i> to cover health services	93	120	120	120	All facilities
Delivery mamakit	No. of health facilities using delivery mama kits	43	50	50	44	On going
County Cancer registry	% implementation of county cancer registry	15	100	35	-	On going

**XLII. Challenges**

- Inadequate utility vehicles to support projects supervision
- Conflicting priorities and interest among project beneficiaries and local leadership
- Delay in release of development funds to the facilities
- Lack of continuous data quality assessment, review and cleaning.

**XLIII. Way forward**

- Need for additional utility vehicles to support projects supervision
- Need for collaborative engagements between the project beneficiaries and local leaders when identifying projects for implementation
- Prompt release of development funds
- Need for continuous data quality assessment, review and cleaning

## 2.16 EDUCATION AND VOCATIONAL TRAINING

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

### XLIV. Achievements

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

Table 19: Summary of Outputs/Outcomes Indicators – Education and Vocational Training.

Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021/ 22)	Target at the end of CIDP	Target in review period (FY 2022/2023)	Achievement FY 2022/2023	Remarks
<b>Education Section</b>						
ECDE facilities	No. of ECDE classrooms constructed	93	100	100	87	Construction ongoing
	No. of ECDE classrooms completed	38	19	19	19	Target achieved
	No. of ablution blocks constructed	56	56	56	50	Construction ongoing
	No. of kitchens constructed	6	6	6	4	Construction ongoing
Improved access to quality ECD	No. of ECDE centres monitored	204	100	100	87	Monitoring ongoing
	No. of ECDE assessed	632	653	300	674	Assessment ongoing
	No. of ECDE centres equipped with chairs and tables	12	19	19	12	Distribution ongoing
	No. of caregivers trained	18	40	40	0	Funds not allocated

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021/ 22)	Target at the end of CIDP	Target in review period (FY 2022/2023)	Achievement FY 2022/2023	Remarks
	No. of teachers trained on CBC	700	1600	700	0	Funds not allocated
	No. of committees trained	150	150	150	150	Training done successful ly
Learning resources/ materials acquired	No. of ECDE centres benefited	653	653	653	674	Procured awaiting distribution
School feeding program me	No. of ECDE children benefitting	0	0	0	35777	Delivery of milk ongoing
County Bursary Fund	Amount disbursed (KSh. M)	127,500,0 00	530,000,00 0	110,000,000	119,500,000	Target achieved
	No. of student benefitted	20248	18000	18000	18071	Funds disbursed successful ly
<b>Vocational Training Section</b>						
VTC facilities	No. of office blocks constructed	8	2	15	0	Construction ongoing
	No. of classrooms constructed	36	16	60	0	Constructi on ongoing
	No. of workshops constructed	3	2	21	0	Construction of 2 workshops at Kanetik VTC at design stage

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline (FY2021/22)	Target at the end of CIDP	Target in review period (FY 2022/2023)	Achievement FY 2022/2023	Remarks
	No. of ablution blocks constructed	3	1	0	0	Constructi on of ablution block at Megun VTC at design stage
	No. of VTCs equipped	12	3	15	1	Currently at procurement stage.

**XLV. Challenges**

- Inadequate budgetary allocation to support implementation of programs and projects;
- Inadequate office space for officers, furniture and other office equipment; and
- Inadequate vehicles for mobility.

**XLVI. Way Forward**

- Additional budgetary allocation to support completion of projects;
- Provision of enough office space for officers; and
- Allocation of funds to purchase vehicle for supervision.

**2.17 GENDER, SOCIAL PROTECTION AND CULTURE**

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

**XLVII. Achievements**

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

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Table 20: Summary of Outputs/Outcomes Indicators – Gender, Social Protection and Culture

Output/ Outcome	Key Performance Indicators (KPI)	Baseline (FY 2021/22)	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievement for FY 2022/23)	Remarks
<b>Culture Section</b>						
Increased cultural awareness	No. of planning Workshops for team leaders, adjudicators and trainers	3	3	2	2	Target achieved
	No. of elders’ meetings held	4	10	4	4	Target achieved
	No. of County functions held	15	15	8	8	Target achieved
<b>Social Services Section</b>						
Increased access to social welfare services	No. of families counseled	2380	8,000	1200	980	Target not achieved due inadequate funds for mobility
	No. of PWDs assessed and issued with cards	2220	6,000	2000	1850	Target achieved and processing of cards in progress and continuous exercise
	No. of PWDs issued with assistive devices	403	2000	500	511	Target achieved
	No. of groups, women and PWDs engaged in economic activities	1600	4000	33	37	Target achieved.
Special needs assessment centre - Chebolol	Completion rate	20	100	100	30	Construction works ongoing

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<b>Output/ Outcome</b>	<b>Key Performance Indicators (KPI)</b>	<b>Baseline (FY 2021/22)</b>	<b>Target at the end of the CIDP</b>	<b>Target in review period (FY2022/23)</b>	<b>Achieveme nt for FY 2022/23)</b>	<b>Remarks</b>
Perimeter wall - home craft	Completion rate	10	100	100	90	Construction works is ongoing
Registration of groups Policy	No. of policies registered	1	3	3	2	The draft policy ready awaiting cabinet approval
<b>Gender Section</b>						
Offices for Gender, Social Protection and Culture sectors constructed	Completion rate	10	100	100	20	Construction Work in progress

**XLVIII. Challenges**

- Inadequate vehicles for mobility during monitoring and evaluation exercise.
- Inadequate budgetary allocation to support implementation of programs and projects
- Prolonged tendering processes
- Inadequate office space.
- Shortage of staff.

**XLIX. Way forward**

- Additional allocation of funds for programmes
- Provide office space for Gender, Social Protection and Culture.
- Allocation of funds to purchase vehicle for supervision.
- Recruitment of staff in sectors with shortages.

## 2.18 YOUTH AND SPORTS DEVELOPMENT

The overall mandate of the department is to implement youth affairs programs and coordinatesports activities in the County.

### L. Achievements

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

Table 21: Summary of Outputs/Outcomes Indicators – Youth Affairs & Sports

Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY2021/22	Target at the end of the CIDP	Target in review period (FY2022/23)	Achievement for 2022/23FY	Remarks
<b>Youth Affairs Section</b>						
Youth empowerment	No. of Youth sensitized and mentored	2300	0	500	799	Target achieved due to massive support from partners.
	No. of youth enrolled to driving lessons	0	0	500	900	Provision of driving lessons to improve road safety and access to employment Opportunities.
Youth internship programme	No. of youths placed under the County internship programmes	2,265	3250	1000	1000	Internship program concluded.
SHGs empowered	No. of self-help groups empowered	218	0	360	-	Tools and equipment procured and distributed to various wards. Awaiting list of Beneficiaries.
Youth supplied with tools and equipment	No. of youth supplied with tools and equipment	91	0	2880	-	Tools and equipment procured and distributed to various wards. Awaiting list of Beneficiaries.

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Output/ Outcome	Key Performance Indicator (KPI)	Baseline FY2021/ 22	Target at the end of the CIDP	Target in review period (FY2022/2 3)	Achieve ment for 2022/23 FY	Remarks
<b>Sports Section</b>						
Chagaiya high altitude training camp	% Completion	48	100	77	58	New contractor on site. Walling is ongoing.
Ward playgrounds upgraded	No. of ward playgrounds upgraded	7	30	4	1	Allocation for leveling of twoplaygrounds in Ainabkoi/Olar e re allocated to different project after First Supplementarybudget. Levelling of playfield at Bindura Primary School complete whilelevelling at Boror Primary School isongoing.
Teams supplied with sports equipment	No. of teams supplied with sports kits	450	600	150	-	Sports kits procured and distributed to various wards. Awaiting list of Beneficiaries.

**LI. Challenges**

- Inadequate budgetary allocation.
- Inadequate utility vehicles to support projects supervision.
- Lack of access to internet connectivity.
- Inadequate training of staff on youth friendly programs.

**LII. Way forward**

- Need to purchase utility vehicles to enhance projects supervision;
- Additional budgetary allocation to the sub sector.
- Establishment of the Youth Sector Working Group will enable the department  
toundertake effective Youth capacity building programs.
- Fast tracking adoption and implementation of the Youth Policy will enable the  
departmentunlock fast resources to implement programs geared towards realization of  
The Governor's Manifesto and Vision 2030.

**6. Environmental and Sustainability Reporting**

**1. Sustainability strategy and profile**

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

**2. Environmental performance**

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

**3. Employee welfare**

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)..

**4. Market place practices-**

The organisation should outline its efforts to:

**a) Responsible Supply chain and supplier relations-**

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

**b) Responsible ethical practices-**

Corruption free environment

**c) Stewardship of goods and services**

Outline efforts to safeguard the rights and interests of its citizens

**5. Community Engagements**

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

## **7. Statement of Management Responsibilities**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

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the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2023.



A blue rectangular stamp from the County Government of Uasin Gishu. The text inside the stamp reads "COUNTY GOVERNMENT OF UASIN GISHU" at the top, "5 NOV 2023" in the center, and "CEC - FINANCE & E. PLANNING" at the bottom. A handwritten signature in black ink is written over the stamp.

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

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of Uasin Gishu set out on pages 1 to 45, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, the statement of cash flows and statement of comparison of budget and actual amounts-recurrent and development

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Uasin Gishu as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

### **Basis for Qualified Opinion**

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

The statement of receipts and payments reflects total revenue and total expenditure of Kshs.9,302,865,638 and Kshs.9,375,316,608 respectively. However, the balances differ with the Integrated Financial Management Information System (IFMIS) ledger balances as shown below:

	<b>Financial Statements Amounts (Kshs.)</b>	<b>Amounts in IFMIS Reports (Kshs.)</b>	<b>Variance (Kshs.)</b>
<b>Receipts</b>			
Receipts	9,302,865,638	9,957,582,794	(654,717,156)
<b>Payments</b>			
Use of Goods and Services	2,004,580,235	2,014,272,305	(9,692,070)
Transfers to Other Government Units	445,974,500	1,495,053,344	(1,049,078,844)
Other Grants and Transfers	1,419,967,140	184,500,000	1,235,467,140
Social Security Benefits	-	1,739,800	(1,739,800)
Acquisition of Assets	1,601,596,966	1,769,606,346	(168,009,380)
Finance Costs, including Loan Interest	150,254	7,097,300	(6,947,046)

Management has explained that the variances between the financial statements and IFMIS receipts was because the financial statements amounts captured only requisitions made through the office of the Controller of Budget while the IFMIS amounts captured all the revenues collected or received from National Government and donor support funds. Further, Management explained that the overall expenditure totals in the financial statements and IFMIS are the same and the variance between the various line items was due to classification, that the way line items are classified in the financial reporting

template varies with classification in IFMIS resulting into some having credit balances while others have debit balances. However, Management did not provide the reconciliation statements for the variances.

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

## **2. Use of Goods and Services**

### **2.1 Unsupported Legal Services**

The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services amount of Kshs.2,004,580,235 which includes other operating expenses amount of Kshs.195,780,721. The other operating expenses further include legal services expenses amount of Kshs.6,220,000 which was incurred on the hire of a private legal consultant. However, the procurement records confirming that the legal services were competitively sourced, details of the cases handled and the status of the cases, amount paid and outstanding balances, evidence of court attendance and case files showing the value of the cases were not provided for audit review.

In the circumstances, the accuracy, completeness and regularity of the legal services expenses of Kshs.6,220,000 could not be confirmed.

### **2.2 Unsupported Payments for Insurance**

The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services amount of Kshs.2,004,580,235 which includes insurance costs amount of Kshs.321,797,248. However, review of records provided for audit revealed the following anomalies;

- i. An insurance brokerage firm was paid Kshs.216,000,000 for provision of staff medical insurance cover. The contract was signed between the County Government and the Insurance broker on 12 July, 2022 for a period of two (2) years from July, 2022 to July, 2024. However, the insurance policy document was not provided for audit review;
- ii. Clause 6 of the contract states that the scheme shall cover two thousand nine hundred and four (2,904) members of staff and their dependants. However, management did not provide the list of members of staff covered under the scheme for audit review. Further, Management did not provide evidence of how the two thousand nine hundred and four (2,904) members of staff were identified;
- iii. The County Executive had a total of four thousand nine hundred and nineteen (4,919) employees. This translates to approximately 41% of the total county members of staff not being covered under the scheme;
- iv. Clause 6 of contract further states that, for any additional employees, calculation for extra payments shall be agreed upon by the parties and done on pro-rata basis. However, there was no evidence to show that the newly recruited members of staff, totaling to one thousand eight hundred and forty- nine (1,849) during the year

under review were included in the insurance medical cover. This was contrary to the provisions of clause 6 of the contract;

- v. Review of the records provided showed that, the County Executive made payments totaling Kshs.61,451,370 to various health service providers within the County. No explanation was given as to why the County Government engaged the various hospitals while there was an insurance policy in place;
- vi. Records available indicated that the insurance services were procured using direct procurement method while the procurement plan for the year under review indicated the medical insurance would be procured using open national tender method;
- vii. The County Executive and the various hospitals had entered into a framework contract running for seven (7) months. However, Management did not provide the price schedule as indicated in the various contracts;
- viii. The payments totaling Kshs.61,451,370 were not supported by invoices to the County Executive to show amounts due to the various hospitals;
- ix. The County Executive only engaged the hospitals around Uasin Gishu County municipality and therefore the members of staff who get treated outside the Municipality was excluded.
- x. An insurance company was paid Kshs.23,964,786 for comprehensive insurance cover for motor vehicles, plant and equipment. However, the insurance policy document was not provided for audit review. Further, a list of the insured motor vehicles, plant and equipment was not provided for audit review;
- xi. Another insurance company was paid Kshs.18,737,543 for county vehicles and machinery insurance premiums. However, the insurance policy document was not provided for audit review.

In the circumstances, the accuracy, completeness and regularity of expenditure on insurance services of Kshs.321,797,248 could not be confirmed.

### **3. Other Grants and Transfers**

#### **3.1 Unsupported Domestic Travel and Subsistence Allowance**

The statement of receipts and payments and Note No.7 to the financial statements reflects other grants and transfers amount of Kshs.1,419,967,140 , includes other current transfers amount of Kshs.1,368,484,418. Included in balance, is an amount of Kshs.5,660,000 incurred under Transforming Health Systems for Universal Care Project (THS-UCP), on per diem to facilitate various officers in respect of Annual Performance Review Development meeting, Annual Work Plan Consolidation meeting and development of completion report of THS-UCP project that were all held in locations outside of the County Government of Uasin Gishu headquarters. This was contrary to the National Treasury Circular No 20/2015 of 4 November, 2015 on curtailing domestic travel and related expenditure that suspended with immediate effect staff moving from their

headquarters to other towns for the purpose of discussing strategy documents, consultant's reports, or even other assignments that would ordinarily be done in the offices at the headquarters.

In addition, motor vehicle work tickets, air tickets and bus tickets were not attached to the payment vouchers hence there was no evidence of travel by the participants contrary to Section 104(1) of the Public Finance Management (County Governments) Regulations 2015, which states that, all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the accuracy and completeness of domestic travel and subsistence allowances of Kshs.5,660,000 could not be confirmed.

#### **4. Summary of Non-Current Assets Register**

##### **4.1 Non-Disclosure of Assets Inherited from Defunct Local Authorities**

Annex 6 to the financial statements - summary of non-current assets register discloses non – current assets historical cost balance carried forward of Kshs.17,261,271,176. However, the assets inherited from the defunct local authorities have been excluded. Management explained that although the assets were excluded from the fixed assets register, the assets had been verified, validated and details forwarded to the Intergovernmental Relations Technical Committee (IGRTC) and Intergovernmental Budget and Economic Council (IBEC) for guidance and direction. This is contrary to the gazette notice No. CXXI-No.81 of 21 June, 2019 which provided that County Governments should record the assets inherited from the defunct Local Authorities on as-is-where-is basis.

In the circumstances, the accuracy and completeness of the summary of non-current assets balance carried forward of Kshs.17,261,271,176 could not be confirmed.

##### **4.2 Lack of Land Ownership Documents**

Annex 6 to the financial statements - summary of non-current assets register discloses non – current assets historical cost balance carried forward of Kshs.17,261,271,176 which includes land with historical cost of Kshs.315,095,733. However, ownership documents for forty-six (46) parcels of land with historical cost of Kshs.202,446,669 were not provided for audit review.

In the circumstances, the ownership of the forty-six (46) parcels of land with historical costs of Kshs.202,446,669 could not be confirmed.

#### **5. Non-Disclosure of Pending Bills**

Note 20 to the financial statements discloses pending accounts payables, pending staff payables and other pending payables balances of Kshs.138,975,949, Kshs.126,341,238 and Kshs.13,708,411 respectively, amounting to Kshs.279,025,599. However, the

analysis of pending staff payables at Annex 3 to the financial statements did not indicate names of staff, job group, date contracted and comments on the pending staff payables totaling Kshs.126,341,238. In addition, the analysis of other pending payables at Annex 4 to the financial statements did not indicate the names of the third parties with pending payables totaling Kshs.13,708,411 as required under the Public Sector Accounting Standards Board financial reporting template. Further, Management did not maintain a permanent ledger for the pending bills, containing a movement schedule showing individual creditor's opening balance, additions, the specific amount settled during the year and closing balances. In addition, an ageing analysis of the pending bills was not provided and therefore making it difficult to determine the priority in the order of settlement of the pending bills.

Moreover, the schedule of pending bills provided for audit includes an amount of Kshs.97,000,000 owed to a vendor who on 14 June, 2023, entered into an agreement to sell a parcel of land to the County Government of Uasin Gishu for Kshs.97,000,000. However, the name of the registered owner shown in the certificate of lease for the parcel of land differ from the name of the registered owner as per the valuation report issued by county valuer Ref: UGC/LHP/VALU/VOL.2/44 dated 31 May, 2023. Further, the valuation report issued by the county valuer does not give details of the improvements and structures currently developed within the parcel of land, only putting a value of Kshs.22,000 on the improvements.

In the circumstances, the accuracy and completeness of pending staff payables and other pending payables balances of Kshs.126,341,238 and Kshs.13,708,411 respectively totalling Kshs.140,049,649 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Uasin Gishu Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

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

The statement of comparison of budget and actual amounts - recurrent and development combined amounts reflects final receipts budget and actual on comparable basis amount of Kshs.10,609,121,995 and Kshs.9,302,865,638 respectively resulting to an under-funding of Kshs.1,306,256,357 or 12% of the budget. Similarly, the County Executive

expended Kshs.9,375,316,607 against an approved budget Kshs.10,609,121,995 resulting to an under-expenditure of Kshs.1,233,805,388 or 12% of the budget.

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

## **2.0 Unresolved Prior Year Matters**

In the audit report of the previous year, several paragraphs 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, no report or recommendations from Uasin Gishu County Executive Management and oversight bodies were submitted for audit verification. Further, the issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding.

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

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **1. Irregularities in Public Participation in Budget Making Process**

The statement of comparison of budget and actual amounts - recurrent and development combined reflects final budget of Kshs.10,609,121,995. However, review of public participation records maintained by the County Government of Uasin Gishu revealed the following instances of non-compliance with laws and regulations on public participation:

- i. There was no evidence that the County Executive had constituted the Uasin Gishu County Budget and Economic Forum (CBEF). The County Budget and Economic Forum should involve the public in budget making process through public forum meetings which should have minutes and attendance registers of public participation meetings. This was contrary to Section 137(1) of the Public Finance Management Act, 2012 which states that as soon as practicable after the commencement of this Act, a County Government shall establish a forum to be known as the Uasin Gishu County Budget and Economic Forum.
- ii. Management did not provide evidence to confirm that an annual report on citizen participation in the affairs of the County Government was submitted to the County Assembly as required by the law contrary to Section 92(2) of the County

Governments Act, 2012 which states that the Governor shall submit an annual report to the County Assembly on citizen participation in the affairs of the County Government.

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

## **2. Compensation of Employees**

### **2.1 Salaries Paid Outside Integrated Personnel and Payroll Database (IPPD)**

The statement of receipts and payments reflects compensation of employees' amount of Kshs.3,903,047,513 which include salaries amounting to Kshs.265,882,114 paid outside IPPD. No explanation has been provided for the processing of the wages outside the IPPD system. This was contrary to Section 1.5.1 of the Treasury Guidelines through the Financial Accounting Recording and Reporting manual which requires that each County Government department is responsible for populating the IPPD with the information contained in these documents, issuing each appointee with a unique payroll number from the system, and providing the appointee with a letter of appointment (with a reference to the PSB's letter of approval). Further, there was a risk of unauthorized payments through manual payroll and the calculations are prone to errors and manipulations.

### **2.2 Retention of Officers who have Attained Mandatory Retirement Age**

Review of the Integrated Personnel and Payroll Database (IPPD) for the financial year under review, revealed that fifty-four (54) officers had attained the mandatory retirement age but were still in payroll. In addition, eighty-two (82) casual employees who had also attained the mandatory retirement age of sixty (60) years were in service during the year under review.

This was contrary to paragraph D.21 of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that all officers shall retire from service on attaining the mandatory retirement age of sixty (60) years, sixty-five (65) years for persons with disabilities and/or as may be prescribed by the government from time to time.

### **2.3 Irregularities in Acting Capacity Appointments**

Review of the human resource records provided revealed that twenty-nine (29) members of staff had been appointed in acting capacity. The members of staff had acted for more than six (6) months, earning Kshs.3,116,808 in allowances.

This was in contravention of paragraph C.14(1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires that when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary and that acting allowance will not be payable to an officer for more than six (6) months.

## **2.4 Non-Compliance with the Law on Staff Ethnic Diversity**

Review of staff payroll data for June, 2023 indicated that the County Executive had 4,707 permanent employees out of whom four thousand and thirty (4,030) or eighty six percent (86%) were from the dominant ethnic community in the County and that 1,258 employees were recruited during the year out of which 1,176 (93%) were from the dominant community. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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

Analysis of the payrolls for the financial year ended 30 June, 2023 revealed that 45 employees received net pay of less than a third of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

## **2.6 Non-Compliance with Fiscal Responsibilities Principles on Wage Bill**

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,903,047,513 representing 42% of the total revenue of the County Government totalling Kshs.9,302,865,638. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Executive Committee Member with the approval of the County Assembly shall set a limit on the County Government 's expenditure on wages and benefits for its public officers pursuant to section 107(2) of the Act and the limit shall not exceed thirty-five (35) percent of the County Government 's total revenue.

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

## **3. Excessive Budgetary Allocation to County Assembly of Uasin Gishu**

Annex 7 to the financial statements discloses transfers of Kshs.942,000,494 to County Assembly of Uasin Gishu. However, this exceeded the lower of seven percent of the total revenues of the County Government of Kshs.651,200,595 or twice the personnel emoluments of that County Assembly of Kshs.339,925,460, whichever is lower. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditures of a county assembly shall not exceed seven per cent of the total revenues of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

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

#### **4. Acquisition of Assets**

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,601,596,966. However, review of records provided for audit verification and inspections carried out revealed the following anomalies;

##### **4.1 Delay in Upgrading of 64-Stadium in Eldoret Municipality**

Note No. 9 to the financial statements reflects construction and civil works amount of Kshs.350,683,225. Included in the balance is an amount of Kshs.213,779,647 paid to a contractor towards upgrading of 64-Stadium in Eldoret Municipality. The contract was signed on 9 April, 2021 at a contract sum of Kshs.1,163,563,925.50 for a period of sixty (60) weeks commencing on 14 June, 2021 and ending on 9 August, 2022. The contractor sought extensions with the current revised completion date of March, 2024.

Physical inspection of the project conducted in August, 2023 revealed that the contractor was on site, terraces were being constructed and grass which had been planted was being watered. However, the rerouting of electricity lines and water pipelines in the boundary of the stadium had not been done as per the bill of quantities.

In addition, there was no documentary evidence provided for audit review by the project implementation committee on the contract management plan and a risk register. This was contrary to Regulation 138(1) and (2) of Public Procurement and Asset Disposal Regulations, 2020 which states that in performance of its functions under Section 151(2) of the Act, the contract implementation team shall have a contract management plan that shall provide for review meetings. Review meetings referred to in paragraph (1) shall be held periodically as deemed necessary for the purpose of contract performance review, charting the way forward and preparing status reports. The contract review shall consider the timeliness of contract performance; cost and quality performance; risk analysis; operational effectiveness; appropriateness of the procedure of delivery; and any other relevant information. However, Management did not provide minutes of the project implementation committee for review.

In the circumstances, it was not possible to ascertain the justification for the extension of the contract to March, 2024 and Management was in breach of the law.

##### **4.2 Irregularities in Purchase of Land**

Note 9 to the financial statements reflects acquisition of land amount of Kshs.24,484,000. Included in the balance is an amount of Kshs.23,684,000 incurred on purchase of thirteen (13) parcels of land. However, no documentary evidence was provided for audit verification to show successful registration of the said land in favor of the County Government. Further, physical verification of the parcels of land revealed that the owners/vendors were still using the parcels, already acquired by the County Government.

In the circumstances, the ownership of the land and regularity of the expenditure of Kshs.23,684,000 on acquisition of land could not be confirmed.

#### **4.3 Irregularities in the Construction of Masonry Perimeter Fence at Rescue Centre**

Note 9 to the financial statements reflects construction of buildings amount of Kshs.428,850,834. Included in the balance is an amount of Kshs.9,955,320 being part payment to a contractor in respect of construction of masonry perimeter fence at rescue centre in Uasin Gishu County. The contract was signed on 5 January, 2022 at a contract sum of Kshs.13,228,520 for a period of twenty-four (24) weeks, up to June, 2022. Review of contract documents revealed that the contract period was supposed to run until June, 2022, however, the contractor requested for an extension and was granted nine (9) months up to April, 2023. The contractor further requested for a second extension and was granted ninety (90) days up to June, 2023. However, physical inspection of the project on 30 August, 2023 revealed that the project had not been completed. Further, the performance security had expired on 30 June, 2023. In addition, Management did not provide evidence that the contract variation was approved by the evaluation committee as required by the provisions of Regulation 132 (2)(b) of Public Procurement and Asset Disposal Regulations, 2020 which states that any variation request shall be reviewed by an evaluation committee envisaged under Section 139(2) of the Act for other contracts, before they are submitted through the head of a procurement function to accounting officer for approval.

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

#### **4.4 Irregularities in the Construction of Shoe Shine Sheds**

Note 9 to the financial statements reflects construction and civil works amount of Kshs.350,683,225. Included in the balance is an amount of Kshs.12,224,920 being part payment towards (3) contracts for construction of shoe shine sheds in three different parts of Eldoret town, at a total contract price of Kshs.12,581,500. The following anomalies were however noted;

- i. Element No. 1 in the Bills of Quantities was to cater for substructure works, at a cost of Kshs.1,866,100. However, the physical verification of the shoe shine sheds on 30 August, 2023 revealed that the substructure works including excavation, hardcore fillings, damp proofing, concrete works were not done.
- ii. There was no report provided to confirm that the shoe shine sheds meet safety requirements as required by the Kenya National Highways Authority (KeNHA) authority letter Ref. No: KeNHA/06. A/R3/OG/VOL.7 dated 17 April, 2023 on approving the putting up of the shoeshine sheds.
- iii. Retention money from the three (3) contractors was not deposited in the retention bank account.

In the circumstances, Management was in breach of the law and the regularity of the expenditure of Kshs.12,224,920 on the shoe shine sheds could not be confirmed.

#### **4.5 Stalled Ziwa Level (V) Hospital Project**

The statement of receipts and payment and Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,601,596,966 which includes construction of buildings amount of Kshs.428,850,834. The balance includes an amount of Kshs.33,105,975 paid to a contractor in respect of upgrading Ziwa Level (V) Hospital. The contract was signed on 2 January, 2020, at a contract sum of Kshs.806,562,179 and a contract period of one hundred and four (104) weeks to 2 January, 2022. The contractor requested and was awarded an extension period of eight (8) months which elapsed on 31 August, 2022. Physical inspection of the project in August, 2023 revealed that the building had points of dampness, being an indication of substandard works as damp proofing materials were not used on the floor as required in the bills of quantities. Further, there was no contractor on site despite another extension that was granted by the Chief Officer Health Services for nine (9) months up to 31 May, 2023 from the initial extension of 31 August, 2022, there was no signage for the project whose completion was estimated at forty-five (45%).

In the circumstances, Management of the County Executive did not obtain value for money on expenditure totaling Kshs.282,213,621 on the project.

#### **4.6 Delay in Supply and Delivery, Installation Testing and Commissioning of an Integrated Revenue Management System**

The statement of receipts and payment Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,601,596,966 which includes purchase of specialized plant, equipment and machinery amount of Kshs.174,971,689. Included in the balance is an amount of Kshs.4,340,000 paid to a company being 30% of contract sum for supply and delivery, installation testing and commissioning of a revenue management system. Review of financial records revealed the following issues;

- i. Clause 4 of the contract signed between the County Government of and the Company on deliverables indicated that the service provider was expected to deliver on twenty-four (24) modules on revenue collection. Further, clause 5 of the contract relating to schedule of payments indicates that the County Government of Uasin Gishu was to pay 30% of the contract sum upon submission and acceptance of the inception report. The inception report dated 12 June, 2023 indicated that the service provider collected data requirements of thirteen (13) modules representing revenue streams. However, perusal of the report showed that only nine (9) modules had been analyzed by the service provider;
- ii. The inception report indicated that data migration and deployment of all revenue streams, testing –user acceptance testing signoffs and training of individuals would be completed by 31 July, 2023. However, as at the time of the audit in August, 2023, the project milestones had not been accomplished;
- iii. The inspection committee was appointed vide a letter dated 27 June, 2023, however the committee did not provide the acceptance report for audit review;

- iv. The terms of reference for the revenue system to be supplied, delivered, installed, tested and commissioned were not provided for audit review.

In the circumstances, it was not possible to confirm whether the value for money on expenditure of Kshs.4,340,000 on the supply and delivery, installation, testing and commissioning of an integrated revenue collection management system was obtained.

#### **4.7 Irregularities in Construction of Various Hospital Blocks**

Review of records in respect of the construction of various hospital blocks by the County Government of Uasin Gishu revealed that certificates of payment were raised before the inspection of works was done to certify that the works carried out by the contractor were satisfactory. In the circumstances, payments totaling to Kshs.154,484,839.30 may have been made for projects which had not been inspected by the inspection and acceptance committee in contravention to Section 48(3) of the Public Procurement and Assets Disposal Act, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of the goods, works or services, inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract; and accept or reject, on behalf of the procuring entity, the delivered goods, works or services. It was also contrary to Section 48 (4) of the of Public Procurement and Assets Disposal Act, 2015 which states that the inspection and acceptance committee shall ensure that the goods, works or services meet the technical standards defined in the contract and ensure that the goods, works or services have been delivered or completed on time, or that any delay has been noted.

#### **4.8 Lack of Operational Autonomy at the Municipality of Eldoret**

During the year under review, the County Government incurred expenditure amounting to Kshs.53,443,011 on recurrent expenditure and Kshs.282,063,835 on development expenditure in respect of the Municipality of Eldoret. This was contrary to section 46 (1) of the Urban Areas and Cities Act, 2011 which requires the Municipality of Eldoret to prepare and maintain separate books of accounts and financial statements and as such its expenditures should be reported separately from those of the County Government of Uasin Gishu. In addition, the County Government of Uasin Gishu continues to perform functions which should have been transferred to the Municipality of Eldoret contrary to Section 48(1)(a) of the County Governments Act, 2012 which states that subject to subsection (3), the functions and provision of services of each County Government shall be decentralized to the urban areas and cities within the county established in accordance with the Urban Areas and Cities Act (No. 13 of 2011).

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

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

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

## **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## **Basis for Conclusion**

### **1. Threats to Business Continuity Due to Unavailability of Secondary Sites and Back - Up of Crucial County Executive Data**

Review of Information Communication Technology (ICT) environment at the County Government revealed that during the year under review, the County Government did not have a secondary back up site which is a remote facility or storage space where duplicate copies of data are stored as a precautionary measure against data loss or disasters. This offsite location would serve as a backup to the primary storage, providing additional security by ensuring data preservation even if the primary system fails or is compromised. Although the County Government backs up its data from revenue applications, other critical information is stored at individual officers' computers that have no back up.

In the circumstances, it was not possible to confirm existence of effective ICT disaster recovery plans.

### **2. Lack of Information Communication Technology (ICT) Policy**

The County Executive did not provide an approved ICT Policy for audit review. An ICT policy provides a framework for managing, securing, and optimizing the use of technology resources, ensure alignment with business goals, mitigates cyber risks, safeguards information assets and promotes responsible and efficient use of ICT for sustained service delivery to the citizens of Uasin Gishu County.

Lack of an ICT policy may lead to lack of accountability and poor decision-making in application, use and governance of the IT resources. This may further contribute to operational disruptions and reputational damage. In addition, failure to have ICT policy may expose the County Executive to inadequate monitoring and reporting on ICT resources and inexistent or ineffective disaster recovery planning.

### **3. Lack of Segregation of Duties in Construction of Roads**

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,601,596,966 which includes construction of roads amount of Kshs.162,070,934 . Review of financial records confirmed that an amount of Kshs.48,928,587 paid to various contractors towards eleven (11) roads construction and improvement projects. However, review of records provided show that in the

implementation of the eleven contracts, members of Inspection and Acceptance Committees were also members of the Contract Implementation Teams.

This implied lack of segregation of duties and is also contrary to Section 44(2)(h) of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer of a public entity shall be primarily responsible for ensuring that the public entity complies with the Act and in the performance of the responsibility under subsection (1), an accounting officer shall ensure that the procurement processes are handled by different professional offices in respect of procurements, initiation, processing and receipt of goods, works and services.

In the absence of clear segregation of duties, instances of fraud and errors may not be detected early and corrective action taken.

#### **4. Lack of Fixed Asset Tags**

The summary of non-current assets register reflects total consolidated assets balance of Kshs.17,261,271,176 comprising of land, buildings & structures, transport equipment, office equipment, furniture & fittings, ICT equipment, machinery & equipment, heritage & cultural assets, biological assets and infrastructure assets. However, physical inspection conducted in September, 2023 revealed that most of the assets are not tagged. Asset tagging is the assigning and labeling unique identifiers to physical assets for efficient tracking, management, and identification within an organization. Implementation of an efficient asset tagging system by the County Government is crucial for providing visibility, control, and accurate information about an organization's assets hence mitigating risks associated with weak asset management controls.

This was contrary to Regulation 149(2)(o) of the Public Finance Management Act, 2012 which requires Accounting Officers to ensure that the respective County Government entity has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General.

In the circumstances, the County Government's fixed assets are exposed to risk of loss or misappropriation due to weak internal controls in asset monitoring and control.

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 County Executive's ability to sustain services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in

accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


19 December, 2023

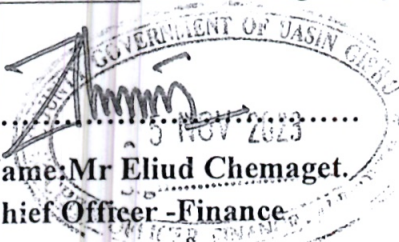
County Government of Uasin Gishu  
 County Executive of Uasin Gishu  
 Annual Report and Financial Statements for the year ended June 30 2023


9. Statement of Receipts and Payments for the year ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	9,302,865,638	9,265,267,117
Miscellaneous receipts	2		
<b>Total receipts</b>		<b>9,302,865,638</b>	<b>9,265,267,117</b>
<b>Payments</b>			
Compensation of employees	3	3,903,047,513	3,612,444,534
Use of goods and services	4	2,004,580,235	1,847,601,014
Subsidies	5	0	0
Transfers to other government entities	6	445,974,500	1,122,810,868
Other grants and transfers	7	1,419,967,140	620,168,057
Social security benefits	8	0	0
Acquisition of assets	9	1,601,596,966	3,045,647,234
Finance costs, including loan interest	10	150,254	231,721
Repayment of principal on domestic & foreign Borrowing	11	0	0
Other payments	12	0	3,638,600
<b>Total payments</b>		<b>9,375,316,608</b>	<b>10,252,542,027</b>
<b>Surplus/deficit*</b>		<b>(72,450,970 )</b>	<b>(987,274,910)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

  
 Name: Mr Eliud Chemaget.  
 Chief Officer - Finance



  
 Head of Accounting Unit  
 ICPAK M/No.8151

County Government of Uasin Gishu  
 County Executive of Uasin Gishu  
 Annual Report and Financial Statements for the year ended June 30 2023

10. Statement of Assets and Liabilities as at 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	13A	582,922,298	653,894,949
Cash balances	13B		0
<b>Total cash and cash equivalents</b>		<b>582,922,298</b>	<b>653,894,949</b>
Outstanding imprests and advances	14	2,872,156	3,601,760
<b>Total financial assets</b>		<b>585,794,454</b>	<b>657,496,709</b>
<b>Financial liabilities</b>			
Deposits and retentions	15	(247,969,195)	(247,220,480)
<b>Net financial assets</b>		<b>337,825,259</b>	<b>410,276,229</b>
<b>Represented by</b>			
Fund balance b/fwd.	16	410,276,229	2,794,603,2555
Prior year adjustments	17	0	(1,397,052,116)
Surplus/deficit for the year		(72,450,970)	(987,274,910)
<b>Net financial position</b>		<b>337,825,259</b>	<b>410,276,229</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:



Name: Mr. Eliud Chemaget  
 Chief Officer - Finance



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

County Government of Uasin Gishu  
 County Executive of Uasin Gishu  
 Annual Report and Financial Statements for the year ended June 30 2023

11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	9,302,865,638	9,265,267,117
Miscellaneous receipts	2	0	0
<b>Total receipts from operating income</b>		<b>9,302,865,638</b>	<b>9,265,267,117</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	(3,903,047,513)	(3,612,444,534)
Use of goods and services	4	(2,004,580,235)	(1,847,601,014)
Subsidies	5	0	0
Transfers to other government entities	6	(445,974,500)	(1,122,810,868)
Other grants and transfers	7	(1,419,967,140)	(620,168,057)
Social security benefits	8	0	0
Finance costs, including loan interest	10	(150,254)	(231,721)
Other payments	12	0	(3,638,600)
<b>Total payments for operating expenses</b>		<b>(7,773,719,642)</b>	<b>(7,206,894,794)</b>
<b>Net receipts/ (payments) from operations</b>		<b>1,529,145,996</b>	<b>2,058,372,323</b>
<b>Adjusted for:</b>			
Prior year adjustments	17	0	(1,397,052,116)
Decrease/(increase) in outstanding imprests & advances	18	729,604	(3,490,260)
Increase/(decrease) in deposits and retentions	19	748,715	86,703,410
<b>Net cash flow from operating activities</b>		<b>1,530,624,315</b>	<b>744,533,357</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	9	(1,601,596,966)	(3,045,647,234)
<b>Net cash flows from investing activities</b>		<b>(1,601,596,966)</b>	<b>(3,045,647,234)</b>
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign Borrowing	11	0	0
<b>Net cash flow from financing activities</b>		<b>0</b>	<b>0</b>
<b>Net increase in cash and cash equivalents</b>		<b>(70,972,651)</b>	<b>(2,301,113,877)</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>653,894,948</b>	<b>2,955,008,825</b>
<b>Cash and cash equivalents at end of the year</b>		<b>582,922,298</b>	<b>653,894,948</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023

and signed by

Name: Elind Chemaget  
 Chief Officer Finance

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

**Uasin Gishu County Executive**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**


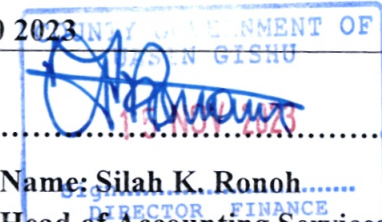
**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2023**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	9,267,967,500	1,341,154,495	10,609,121,995	9,302,865,638	1,306,256,357	88
Other receipts	0	0	0	0		
Opening balance for Non-refundable bank balances in special purpose deposits accounts						
<b>Total</b>	<b>9,267,967,500</b>	<b>1,341,154,495</b>	<b>10,609,121,995</b>	<b>9,302,865,638</b>	<b>1,306,256,357</b>	<b>88</b>
<b>Payments</b>						
Compensation of employees	3,811,309,313	134,680,887	3,945,990,200	3,903,047,513	42,942,687	99
Use of goods and services	1,501,064,808	517,346,845	2,018,411,653	2,004,580,235	308,831,418	87
Subsidies	0	0	0	0	0	
Transfers to other government units	557,900,000	20,600,000	578,500,000	445,974,500	37,525,500	92
Other grants and transfers	1,645,039,195	(218,474,032)	1,426,565,163	1,419,967,140	407,838,023	78
Social security benefits	0	0	0	0	0	
Acquisition of assets	1,752,454,184	887,000,795	2,639,454,979	1,601,596,966	436,618,013	79
Finance costs, including loan interest	200,000	0	200,000	150,254	49,746	75
Other payments	0	0	0	0	0	
<b>Total</b>	<b>9,267,967,500</b>	<b>1,341,154,495</b>	<b>10,609,121,995</b>	<b>9,375,316,607</b>	<b>1,233,805,388</b>	<b>88</b>
<b>Surplus/(Deficit)</b>				<b>(72,450,969)</b>	<b>72,450,969</b>	

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

County Government of Uasin Gishu  
County Executive of Uasin Gishu  
Annual Report and Financial Statements for the year ended June 30 2023

  
.....  
Name: Ehd Chemaget  
Chief Officer Finance  


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


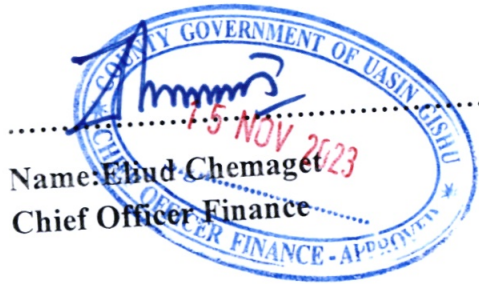
UASIN GISHU  
**County Executive of Uasin Gishu**  
**Annual Report and Financial Statements for the year ended June 30 2023**

**10. A Statement of Comparison of Budget & Actual Amounts -- Recurrent for the year ended 30<sup>th</sup> June 2023**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	5,605,714,121					
Other receipts		607,134,344	6,212,848,465	6,065,173,558	147,674,907	98
Opening balance for Non-refundable bank balances in special purpose deposits accounts						
<b>Total</b>	5,605,714,121	607,134,344	6,212,848,465	6,065,173,558	147,674,907	98
<b>Payments</b>						
Compensation of employees	3,811,309,313	134,680,887	3,945,990,200	3,903,047,513	42,942,687	98
Use of goods and services	1,381,064,808	517,346,845	2,313,411,653	1,894,516,422	418,895,231	99
Subsidies	0	0	0	0	0	
Transfers to other government units	300,000,000	(5,000,000)	295,000,000	292,574,500	2,425,500	100
Other grants and transfers	0	55,706,612	55,706,612	53,083,008	2,623,604	95
Social security benefits	0	0	0	0	0	0
Acquisition of assets	113,140,000	(95,600,000)	17,540,000	15,673,377	1,866,623	89
Finance costs, including loan interest	200,000	0	200,000	150,254	49,746	75
Other payments	0	0	0	0	0	
<b>Total</b>	5,605,714,121	607,134,344	6,212,848,465	6,158,788,024	(54,060,441)	99
<b>Surplus/(deficit)</b>				(183,871,516)	183,871,516	

County Government of Uasin Gishu  
County Executive of Uasin Gishu  
Annual Report and Financial Statements for the year ended June 30 2023  
The County Executive's financial statements were approved on \_\_\_\_\_

2023 and signed by \_\_\_\_\_



Name: Ebud Chemaget  
Chief Officer Finance



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

County Executive of Uasin Gishu  
 Annual Report and Financial Statements for the year ended June 30 2023

10. B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	3,662,253,379	734,020,151	4,396,273,530	3,237,692,080	1,158,581,450	74
Other receipts	0	0		0	0	
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	0		0	0	
<b>Total</b>	<b>3,662,253,379</b>	<b>734,020,151</b>	<b>4,396,273,530</b>	<b>3,237,692,080</b>	<b>1,158,581,450</b>	<b>74</b>
<b>Payments</b>						
Compensation of employees	0	0	0	0	0	
Use of goods and services	120,000,000	0	0	0	0	
Subsidies	0	0	0	110,063,813	9,936,187	
Transfers to other government units	257,900,000	25,600,000	283,500,000	0	0	
Other grants and transfers	1,645,039,195	(274,180,644)	1,370,858,551	153,400,000	130,100,000	54
Social security benefits			0	1,366,884,132	3,974,419	99
Acquisition of assets	1,639,314,184	982,600,795	2,621,914,979	0	0	
Finance costs, including loan interest	0	0	0	1,586,180,639	1,035,734,340	60
Other payments	0	0	0	0	0	
<b>Totals</b>	<b>3,662,253,379</b>	<b>734,020,151</b>	<b>4,396,273,530</b>	<b>0</b>	<b>0</b>	
<b>Surplus/(deficit)</b>				<b>3,216,528,584</b>	<b>1,179,744,946</b>	<b>73</b>
				<b>21,163,496</b>	<b>(21,163,496)</b>	

County Government of Uasin Gishu  
County Executive of Uasin Gishu  
Annual Report and Financial Statements for the year ended June 30 2023

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The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

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



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



13. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2023

Budget Execution By Heads And Programmes -County

Period: Jul-22 To Adj2-23

Head	Program	Description	Approved Budget	Actual Payments	Variance
<b>4311000100</b>		<b>Administration - Governor's Office</b>	<b>168,285,746.00</b>	<b>164,931,755.50</b>	<b>3,353,990.50</b>
	504004310	Administration And Support Services	168,285,746.00	164,931,755.50	3,353,990.50
	101004310	Livestock Resource Management And Development	0	0	0
	702004310	County Planning And Economic Policy Management	0	0	0
<b>4311000200</b>		<b>Inter-Governmental Committee</b>	<b>4,000,000.00</b>	<b>3,998,193.00</b>	<b>1,807.00</b>
	702004310	County Planning And Economic Policy Management	0	0	0
	704004310	County Governance Support Services	0	0	0
	504004310	Administration And Support Services	4,000,000.00	3,998,193.00	1,807.00
<b>4311000300</b>			<b>19,709,373.00</b>	<b>18,855,668.45</b>	<b>853,704.55</b>
	706004310	Administration And Support Services	0	0	0
	702004310	County Planning And Economic Policy Management	0	0	0
	504004310	Administration And Support Services	19,709,373.00	18,855,668.45	853,704.55
<b>4311000400</b>			<b>2,000,000.00</b>	<b>1,999,950.00</b>	<b>50</b>
	504004310	Administration And Support Services	2,000,000.00	1,999,950.00	50
<b>4312000100</b>		<b>Administration - Finance And Economic Planning</b>	<b>316,175,910.00</b>	<b>309,611,381.25</b>	<b>6,564,528.75</b>
	709004310	Kenya Devolution Support Programme	9,000,000.00	8,973,249.90	26,750.10
	701004310	Public Finance Management	307,175,910.00	300,638,131.35	6,537,778.65
<b>4312000200</b>		<b>Budget And Economic Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>
	701004310	Public Finance Management	0	0	0
	702004310	County Planning And Economic Policy Management	0	0	0
<b>4312000300</b>		<b>Revenue Section</b>	<b>36,074,239.00</b>	<b>35,536,344.25</b>	<b>537,894.75</b>
	701004310	Public Finance Management	36,074,239.00	35,536,344.25	537,894.75
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4312000400</b>		<b>Accounts Section</b>	<b>5,626,549.00</b>	<b>5,304,790.00</b>	<b>321,759.00</b>
	701004310	Public Finance Management	5,626,549.00	5,304,790.00	321,759.00
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4312000500</b>		<b>Procurement And Supplies Section</b>	<b>6,745,000.00</b>	<b>6,516,928.00</b>	<b>228,072.00</b>
	701004310	Public Finance Management	6,745,000.00	6,516,928.00	228,072.00
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4312000600</b>		<b>Central Planning, Monitoring And Evaluation Section</b>	<b>0</b>	<b>0</b>	<b>0</b>
	702004310	County Planning And Economic Policy Management	0	0	0

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	701004310	Public Finance Management	0	0	0
	703004310	Human Resource Management And Development	0	0	0
<b>4312000700</b>		<b>Internal Audit Section</b>	<b>3,710,000.00</b>	<b>3,571,108.00</b>	<b>138,892.00</b>
	701004310	Public Finance Management	3,710,000.00	3,571,108.00	138,892.00
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4312000800</b>			<b>0</b>	<b>0</b>	<b>0</b>
	709004310	Kenya Devolution Support Programme	0	0	0
<b>4313000100</b>		<b>Administration- Public Service Management</b>	<b>759,498,091.00</b>	<b>755,636,251.10</b>	<b>3,861,839.90</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	705004310	Service Delivery	0	0	0
	706004310	Administration And Support Services	749,081,400.00	747,701,236.10	1,380,163.90
	703004310	Human Resource Management And Development	0	0	0
	704004310	County Governance Support Services	10,416,691.00	7,935,015.00	2,481,676.00
<b>4313000200</b>		<b>Security And Compliance Section</b>	<b>0</b>	<b>0</b>	<b>0</b>
	704004310	County Governance Support Services	0	0	0
<b>4313000300</b>		<b>Communication Section</b>	<b>10,451,031.00</b>	<b>9,738,671.00</b>	<b>712,360.00</b>
	706004310	Administration And Support Services	10,451,031.00	9,738,671.00	712,360.00
	703004310	Human Resource Management And Development	0	0	0
	704004310	County Governance Support Services	0	0	0
	101004310	Livestock Resource Management And Development	0	0	0
<b>4313000400</b>		<b>Legal Section</b>	<b>43,368,000.00</b>	<b>23,305,469.95</b>	<b>20,062,530.05</b>
	706004310	Administration And Support Services	43,368,000.00	23,305,469.95	20,062,530.05
	703004310	Human Resource Management And Development	0	0	0
	704004310	County Governance Support Services	0	0	0
<b>4313000500</b>		<b>Registry Section</b>	<b>455,000.00</b>	<b>150,600.00</b>	<b>304,400.00</b>
	703004310	Human Resource Management And Development	0	0	0
	705004310	Service Delivery	0	0	0
	706004310	Administration And Support Services	455,000.00	150,600.00	304,400.00
<b>4313000600</b>		<b>Human Resource Section</b>	<b>10,140,000.00</b>	<b>9,105,220.00</b>	<b>1,034,780.00</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	706004310	Administration And Support Services	10,140,000.00	9,105,220.00	1,034,780.00
	703004310	Human Resource Management And Development	0	0	0
<b>4313000700</b>		<b>Devolved Functions</b>	<b>0</b>	<b>0</b>	<b>0</b>
	206004310	Public Works Services	0	0	0
	703004310	Human Resource Management And Development	0	0	0

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<b>4314000100</b>		<b>Administration- Ict And E-Government</b>	<b>153,788,125.00</b>	<b>104,048,322.75</b>	<b>49,739,802.25</b>
	101004310	Livestock Resource Management And Development	0	0	0
	201004310	Ict Infrastructure Development	95,505,500.00	48,824,820.00	46,680,680.00
	202004310	Administrative Support Services	56,282,625.00	53,637,502.75	2,645,122.25
	707004310	Community Development Services	2,000,000.00	1,586,000.00	414,000.00
	207004310	Disaster Response Management	0	0	0
<b>4315000100</b>		<b>Administration - Roads,Transport And Infrastructure</b>	<b>700,377,950.00</b>	<b>568,346,429.55</b>	<b>132,031,520.45</b>
	204004310	Roads Infrastructure Development	216,877,950.00	211,877,242.50	5,000,707.50
	707004310	Community Development Services	483,500,000.00	356,469,187.05	127,030,812.95
<b>4315000200</b>		<b>Roads Department</b>	<b>727,795,569.00</b>	<b>583,331,412.65</b>	<b>144,464,156.35</b>
	206004310	Public Works Services	0	0	0
	204004310	Roads Infrastructure Development	727,795,569.00	583,331,412.65	144,464,156.35
<b>4315000300</b>		<b>Fire And Emergency Respond Department</b>	<b>28,154,662.00</b>	<b>26,757,000.00</b>	<b>1,397,662.00</b>
	204004310	Roads Infrastructure Development	0	0	0
	205004310	Disaster Management	28,154,662.00	26,757,000.00	1,397,662.00
	206004310	Public Works Services	0	0	0
<b>4315000400</b>		<b>Public Works Department</b>	<b>12,283,519.00</b>	<b>11,888,214.10</b>	<b>395,304.90</b>
	205004310	Disaster Management	0	0	0
	209004310	Street Lighting Services	0	0	0
	203004310	Transport Management	0	0	0
	204004310	Roads Infrastructure Development	2,283,519.00	1,940,220.00	343,299.00
	206004310	Public Works Services	0	0	0
	105004310	Administration Support Services	10,000,000.00	9,947,994.10	52,005.90
<b>4315000500</b>		<b>Transport Department</b>	<b>12,525,975.00</b>	<b>997,000.00</b>	<b>11,528,975.00</b>
	203004310	Transport Management	0	0	0
	206004310	Public Works Services	0	0	0
	204004310	Roads Infrastructure Development	0	0	0
	205004310	Disaster Management	12,525,975.00	997,000.00	11,528,975.00
<b>4315000600</b>			<b>2,990,000.00</b>	<b>2,990,000.00</b>	<b>0</b>
	209004310	Street Lighting Services	2,990,000.00	2,990,000.00	0
<b>4316000100</b>		<b>Administration- Lands,Housing And Physical Planning</b>	<b>24,389,517.00</b>	<b>23,650,136.85</b>	<b>739,380.15</b>
	108004310	Land Policy And Management	24,389,517.00	23,650,136.85	739,380.15
	707004310	Community Development Services	0	0	0
<b>4316000200</b>		<b>Physical Planning Section</b>	<b>4,800,000.00</b>	<b>1,700,000.00</b>	<b>3,100,000.00</b>
	102004310	Crop Development And Management	0	0	0

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	108004310	Land Policy And Management	4,800,000.00	1,700,000.00	3,100,000.00
<b>4316000300</b>		<b>Survey Section</b>	<b>0</b>	<b>0</b>	<b>0</b>
	108004310	Land Policy And Management	0	0	0
<b>4316000400</b>		<b>Housing Section</b>	<b>2,109,344.00</b>	<b>2,109,344.00</b>	<b>0</b>
	108004310	Land Policy And Management	0	0	0
	102004310	Crop Development And Management	2,109,344.00	2,109,344.00	0
	109004310	Housing Development	0	0	0
<b>4317000100</b>		<b>Administration- Water, Environment,Energy And Natural Resources</b>	<b>174,631,740.00</b>	<b>130,313,942.30</b>	<b>44,317,797.70</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	701004310	Public Finance Management	0	0	0
	901004310	Water Supply Services	138,045,856.00	122,141,907.30	15,903,948.70
	707004310	Community Development Services	36,585,884.00	8,172,035.00	28,413,849.00
<b>4317000200</b>		<b>Environment Section</b>	<b>3,878,200.00</b>	<b>3,878,200.00</b>	<b>0</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	902004310	Environmental Management And Protection	3,878,200.00	3,878,200.00	0
	904004310	Rural Electrification	0	0	0
<b>4317000300</b>		<b>Water Section</b>	<b>39,909,100.00</b>	<b>37,896,850.00</b>	<b>2,012,250.00</b>
	902004310	Environmental Management And Protection	0	0	0
	901004310	Water Supply Services	39,909,100.00	37,896,850.00	2,012,250.00
	904004310	Rural Electrification	0	0	0
	107004310	Agricultural Mechanization Services	0	0	0
<b>4317000400</b>		<b>Energy Section</b>	<b>0</b>	<b>0</b>	<b>0</b>
	902004310	Environmental Management And Protection	0	0	0
	209004310	Street Lighting Services	0	0	0
	308004310	Tourism And Wildlife Services	0	0	0
	904004310	Rural Electrification	0	0	0
	304004310	Cooperatives Development And Marketing	0	0	0
	303004310	Tourism Development And Marketing	0	0	0
<b>4318000100</b>		<b>Administration- Health Services</b>	<b>2,355,279,034.00</b>	<b>2,176,773,292.15</b>	<b>178,505,741.85</b>
	403004310	Clinical Services	180,711,193.00	146,147,004.00	34,564,189.00
	405004310	Health Infrastructure	0	0	0
	401004310	Curative Health Services	194,656,400.00	75,036,854.20	119,619,545.80
	404004310	Public Health Services	0	0	0
	101004310	Livestock Resource Management And Development	0	0	0

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	707004310	Community Development Services			
	402004310	Administration And Support Services	60,200,000.00	50,200,000.00	10,000,000.00
	201004310	Ict Infrastructure Development	1,919,711,441.00	1,905,389,433.95	14,322,007.05
<b>4318000200</b>		<b>Clinical Services</b>			
	405004310	Health Infrastructure	0	0	0
	402004310	Administration And Support Services	<b>238,743,021.00</b>	<b>231,061,230.60</b>	<b>7,681,790.40</b>
	403004310	Clinical Services	0	0	0
	401004310	Curative Health Services	0	0	0
<b>4318000300</b>		<b>Prevention And Health Promotion</b>	238,743,021.00	231,061,230.60	7,681,790.40
	405004310	Health Infrastructure	0	0	0
	401004310	Curative Health Services	<b>600,000.00</b>	<b>309,620.00</b>	<b>290,380.00</b>
	404004310	Public Health Services	0	0	0
	402004310	Administration And Support Services	0	0	0
<b>4319000100</b>		<b>Administration- Agriculture, Livestock And Fisheries</b>	600,000.00	309,620.00	290,380.00
	105004310	Administration Support Services	0	0	0
	102004310	Crop Development And Management	<b>244,284,918.00</b>	<b>240,263,052.60</b>	<b>4,021,865.40</b>
	707004310	Community Development Services	238,387,760.00	234,481,565.65	3,906,194.35
<b>4319000200</b>		<b>Livestock</b>			
	101004310	Livestock Resource Management And Development	5,897,158.00	5,781,486.95	115,671.05
	102004310	Crop Development And Management	0	0	0
<b>4319000300</b>		<b>Agriculture</b>			
	102004310	Crop Development And Management	0	0	0
	202004310	Administrative Support Services	<b>232,594,340.00</b>	<b>227,553,335.00</b>	<b>5,041,005.00</b>
	304004310	Cooperatives Development And Marketing	225,294,340.00	220,253,668.35	5,040,671.65
	107004310	Agricultural Mechanization Services	7,300,000.00	7,299,666.65	333.35
	101004310	Livestock Resource Management And Development	0	0	0
	105004310	Administration Support Services	0	0	0
<b>4319000400</b>		<b>Veterinary Department</b>			
	101004310	Livestock Resource Management And Development	0	0	0
<b>4319000500</b>		<b>Fisheries</b>			
	104004310	Fisheries Development	0	0	0
<b>4319000600</b>		<b>Chebororwa Training Center</b>			
	307004310	Market Services	0	0	0
	106004310	Agricultural Training Services - Chebororwa	<b>16,724,064.00</b>	<b>13,564,816.65</b>	<b>3,159,247.35</b>
	107004310	Agricultural Mechanization Services	0	0	0
			16,724,064.00	13,564,816.65	3,159,247.35
			0	0	0

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4319000700	107004310	Agricultural Machinery Service	13,989,525.00	12,487,923.45	1,501,601.55
		Agricultural Mechanization Services	13,989,525.00	12,487,923.45	1,501,601.55
4320000100		Administration- Trade, Cooperatives, Tourism And Wildlife	189,252,390.00	179,866,122.05	9,386,267.95
	106004310	Agricultural Training Services - Chebororwa	0	0	0
	301004310	Trade Development And Investment	7,000,000.00	0	7,000,000.00
	504004310	Administration And Support Services	79,252,390.00	77,316,161.25	1,936,228.75
	501004310	Basic Education	0	0	0.00
	707004310	Community Development Services	103,000,000.00	102,549,960.80	450,039.20
		<b>Trade Department</b>	<b>98,412,040.00</b>	<b>50,607,864.90</b>	<b>47,804,175.10</b>
4320000200		Industrial Development	0	0	0
	302004310	Weights And Measurements	0	0	0
	305004310	Tourism Development And Marketing	0	0	0
	303004310	Cooperatives Development And Marketing	0	0	0
	304004310	Administration And Support Services	0	0	0
	504004310	Market Services	98,412,040.00	50,607,864.90	47,804,175.10
	307004310	Trade Development And Investment	0	0	0
	301004310	Administration And Support Services	0	0	0
	306004310	<b>Co-Operatives Department</b>	0	0	0
4320000300		Industrial Development	0	0	0
	302004310	Cooperatives Development And Marketing	0	0	0
	301004310	Trade Development And Investment	0	0	0
	307004310	Market Services	15,000,000.00	6,897,650.00	8,102,350.00
		<b>Tourism Department</b>	0	0	0
4320000400		Trade Development And Investment	15,000,000.00	6,897,650.00	8,102,350.00
	301004310	Tourism Development And Marketing	0	0	0
	303004310	<b>Weights And Measures Department</b>	0	0	0
4320000500		Weights And Measurements	0	0	0
	305004310	<b>Betting And Licensing Department</b>	0	0	0
4320000600		Administration And Support Services	0	0	0
	402004310	Tourism Development And Marketing	0	0	0
	303004310	Trade Development And Investment	559,891,724.00	530,443,318.25	29,448,405.75
4321000100		<b>Administration - Education, Social Cultural, Youth And Sports</b>	0	0	0
	508004310	Education Bursary Services			

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	502004310	Youth Training And Development	0	0	0
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	202004310	Administrative Support Services	0	0	0
	505004310	Early Childhood Education And Training	1,000,000.00	0	1,000,000.00
	707004310	Community Development Services	112,650,000.00	99,108,780.00	13,541,220.00
	504004310	Administration And Support Services	445,241,724.00	431,334,538.25	13,907,185.75
	501004310	Basic Education	1,000,000.00	0	1,000,000.00
<b>4321000200</b>		<b>Education Department</b>	<b>233,716,034.00</b>	<b>219,306,719.00</b>	<b>14,409,315.00</b>
	502004310	Youth Training And Development	0	0	0
	505004310	Early Childhood Education And Training	0	0	0
	501004310	Basic Education	212,866,034.00	199,806,719.00	13,059,315.00
	707004310	Community Development Services	20,850,000.00	19,500,000.00	1,350,000.00
	504004310	Administration And Support Services	0	0	0.00
<b>4321000300</b>		<b>Department Of Culture</b>	<b>140,927,062.00</b>	<b>134,550,536.90</b>	<b>6,376,525.10</b>
	502004310	Youth Training And Development	117,058,740.00	113,938,055.00	3,120,685.00
	504004310	Administration And Support Services	20,868,322.00	20,612,481.90	255,840.10
	507004310	Community Development Services	3,000,000.00	0	3,000,000.00
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	501004310	Basic Education	0	0	0
<b>4321000400</b>		<b>Youth Affairs Department</b>	<b>0</b>	<b>0</b>	<b>0</b>
	502004310	Youth Training And Development	0	0	0
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
<b>4321000500</b>		<b>Social Service Department</b>	<b>27,268,450.00</b>	<b>14,645,770.00</b>	<b>12,622,680.00</b>
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	502004310	Youth Training And Development	22,550,250.00	9,955,320.00	12,594,930.00
	506004310	Social Development Services	4,718,200.00	4,690,450.00	27,750.00
	501004310	Basic Education	0	0	0
	504004310	Administration And Support Services	0	0	0
	507004310	Community Development Services	0	0	0
<b>4321000600</b>		<b>Department Of Sport</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
<b>4321000700</b>			<b>10,000,000.00</b>	<b>9,175,740.00</b>	<b>824,260.00</b>
	506004310	Social Development Services	10,000,000.00	9,175,740.00	824,260.00
<b>4322000100</b>		<b>Headquarters - County Public Service Board</b>	<b>73,364,719.00</b>	<b>72,140,544.35</b>	<b>1,224,174.65</b>
	504004310	Administration And Support Services	73,364,719.00	72,140,544.35	1,224,174.65
	703004310	Human Resource Management And Development	0	0	0
	501004310	Basic Education	0	0	0
	706004310	Administration And Support Services	0	0	0
<b>4324000100</b>			<b>73,028,872.00</b>	<b>72,292,282.80</b>	<b>736,589.20</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	701004310	Public Finance Management	0	0	0
	702004310	County Planning And Economic Policy Management	73,028,872.00	72,292,282.80	736,589.20
<b>4324000200</b>			<b>29,929,680.00</b>	<b>29,215,896.00</b>	<b>713,784.00</b>
	702004310	County Planning And Economic Policy Management	21,929,680.00	21,527,280.00	402,400.00
	709004310	Kenya Devolution Support Programme	8,000,000.00	7,688,616.00	311,384.00
<b>4324000300</b>			<b>24,666,680.00</b>	<b>24,666,510.00</b>	<b>170</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	702004310	County Planning And Economic Policy Management	24,666,680.00	24,666,510.00	170
<b>4324000400</b>			<b>21,889,597.00</b>	<b>17,080,506.00</b>	<b>4,809,091.00</b>
	702004310	County Planning And Economic Policy Management	19,280,960.00	15,788,510.00	3,492,450.00
	709004310	Kenya Devolution Support Programme	2,608,637.00	1,291,996.00	1,316,641.00
<b>4325000100</b>			<b>376,729,388.00</b>	<b>346,001,703.60</b>	<b>30,727,684.40</b>
	709004310	Kenya Devolution Support Programme	0	0	0
	202004310	Administrative Support Services	0	0	0
	105004310	Administration Support Services	223,575,443.00	205,378,490.35	18,196,952.65
	504004310	Administration And Support Services	153,153,945.00	140,623,213.25	12,530,731.75
	704004310	County Governance Support Services	0	0	0
	206004310	Public Works Services	0	0	0
<b>4325000200</b>			<b>10,000,000.00</b>	<b>9,935,731.40</b>	<b>64,268.60</b>
	105004310	Administration Support Services	10,000,000.00	9,935,731.40	64,268.60
<b>4325000300</b>			<b>0</b>	<b>0</b>	<b>0</b>
	201004310	Ict Infrastructure Development	0	0	0
<b>4326000100</b>			<b>169,620,748.00</b>	<b>169,269,118.75</b>	<b>351,629.25</b>
	502004310	Youth Training And Development	0	0	0

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	504004310	Administration And Support Services	110,244,248.00	109,933,448.75	310,799.25
	402004310	Administration And Support Services	2,926,500.00	2,898,500.00	28,000.00
	707004310	Community Development Services	56,450,000.00	56,437,170.00	12,830.00
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
<b>4326000200</b>		<b>Youth And Gender Affairs Department</b>	<b>4,447,250.00</b>	<b>1,089,160.00</b>	<b>3,358,090.00</b>
	502004310	Youth Training And Development	3,231,790.00	0	3,231,790.00
	402004310	Administration And Support Services	0	0	0
	504004310	Administration And Support Services	1,215,460.00	1,089,160.00	126,300.00
<b>4326000300</b>			<b>87,141,038.00</b>	<b>69,134,707.60</b>	<b>18,006,330.40</b>
	303004310	Tourism Development And Marketing	17,000,000.00	0	17,000,000.00
	402004310	Administration And Support Services	8,937,400.00	8,081,400.00	856,000.00
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	504004310	Administration And Support Services	61,203,638.00	61,053,307.60	150,330.40
<b>4327000100</b>			<b>83,854,855.00</b>	<b>81,531,596.70</b>	<b>2,323,258.30</b>
	305004310	Weights And Measurements	0	0	0
	304004310	Cooperatives Development And Marketing	55,454,855.00	53,131,596.70	2,323,258.30
	105004310	Administration Support Services	0	0	0
	707004310	Community Development Services	28,400,000.00	28,400,000.00	0
<b>4327000200</b>			<b>0</b>	<b>0</b>	<b>0</b>
	305004310	Weights And Measurements	0	0	0
	105004310	Administration Support Services	0	0	0
	304004310	Cooperatives Development And Marketing	0	0	0
<b>4327000300</b>			<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>0</b>
	304004310	Cooperatives Development And Marketing	40,000,000.00	40,000,000.00	0
	305004310	Weights And Measurements	0	0	0
<b>4329000100</b>			<b>107,920,564.00</b>	<b>104,086,587.05</b>	<b>3,833,976.95</b>
	101004310	Livestock Resource Management And Development	5,500,000.00	3,608,000.00	1,892,000.00
	106004310	Agricultural Training Services - Chebororwa	0	0	0
	102004310	Crop Development And Management	64,370,564.00	62,429,344.55	1,941,219.45
	707004310	Community Development Services	38,050,000.00	38,049,242.50	757.5
<b>4329000200</b>			<b>3,700,000.00</b>	<b>3,699,800.00</b>	<b>200</b>
	102004310	Crop Development And Management	0	0	0
	104004310	Fisheries Development	3,700,000.00	3,699,800.00	200

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<b>4329000300</b>			<b>97,247,180.00</b>	<b>93,405,100.50</b>	<b>3,842,079.50</b>
	101004310	Livestock Resource Management And Development	97,247,180.00	93,405,100.50	3,842,079.50
	102004310	Crop Development And Management	0	0	0
	103004310	Agribusiness Development	0	0	0
<b>4330000100</b>			<b>18,539,335.00</b>	<b>18,396,090.90</b>	<b>143,244.10</b>
	707004310	Community Development Services	0	0	0
	109004310	Housing Development	18,539,335.00	18,396,090.90	143,244.10
<b>4330000200</b>			<b>1,022,160.00</b>	<b>573,260.00</b>	<b>448,900.00</b>
	109004310	Housing Development	1,022,160.00	573,260.00	448,900.00
<b>4330000300</b>			<b>78,400.00</b>	<b>103,000.00</b>	<b>-24,600.00</b>
	109004310	Housing Development	78,400.00	103,000.00	-24,600.00
<b>4331000100</b>		<b>Eldoret Municipality</b>	<b>430,500,308.00</b>	<b>407,109,446.30</b>	<b>23,390,861.70</b>
	109004310	Housing Development	430,500,308.00	407,109,446.30	23,390,861.70
	503004310	Management And Development Of Sports And Sports Facilities	0	0	0
	204004310	Roads Infrastructure Development	0	0	0
	904004310	Rural Electrification	0	0	0
<b>4331000200</b>			<b>0</b>	<b>0</b>	<b>0</b>
	205004310	Disaster Management	0	0	0
<b>4332000100</b>			<b>28,566,000.00</b>	<b>25,733,291.60</b>	<b>2,832,708.40</b>
	404004310	Public Health Services	28,566,000.00	25,733,291.60	2,832,708.40
<b>4333000100</b>			<b>8,000,000.00</b>	<b>4,885,720.00</b>	<b>3,114,280.00</b>
	404004310	Public Health Services	8,000,000.00	4,885,720.00	3,114,280.00
<b>4333000200</b>			<b>9,757,600.00</b>	<b>7,713,004.80</b>	<b>2,044,595.20</b>
	901004310	Water Supply Services	9,757,600.00	7,713,004.80	2,044,595.20
<b>4333000300</b>			<b>56,953,880.00</b>	<b>20,853,237.50</b>	<b>36,100,642.50</b>
	902004310	Environmental Management And Protection	56,953,880.00	20,853,237.50	36,100,642.50
<b>4333000400</b>			<b>22,000,000.00</b>	<b>10,253,510.00</b>	<b>11,746,490.00</b>
	901004310	Water Supply Services	22,000,000.00	10,253,510.00	11,746,490.00
<b>4334000100</b>			<b>15,800,000.00</b>	<b>15,028,270.00</b>	<b>771,730.00</b>
	105004310	Administration Support Services	15,800,000.00	15,028,270.00	771,730.00
<b>4335000100</b>			<b>4,800,000.00</b>	<b>4,678,438.90</b>	<b>121,561.10</b>
	506004310	Social Development Services	4,800,000.00	4,678,438.90	121,561.10
<b>4335000200</b>			<b>45,013,273.00</b>	<b>37,027,410.00</b>	<b>7,985,863.00</b>
	507004310	Community Development Services	7,983,430.00	0	7,983,430.00




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	504004310	Administration And Support Services	37,029,843.00	37,027,410.00	2,433.00
<b>4335000400</b>			<b>50,750,077.00</b>	<b>39,850,112.80</b>	<b>10,899,964.20</b>
	506004310	Social Development Services	46,750,077.00	35,871,592.80	10,878,484.20
	707004310	Community Development Services	4,000,000.00	3,978,520.00	21,480.00
<b>4336000100</b>			<b>45,783,300.00</b>	<b>32,357,860.00</b>	<b>13,425,440.00</b>
	108004310	Land Policy And Management	43,283,300.00	32,357,860.00	10,925,440.00
	707004310	Community Development Services	2,500,000.00	0	2,500,000.00
<b>4336000200</b>			<b>79,051,160.00</b>	<b>53,540,983.75</b>	<b>25,510,176.25</b>
	108004310	Land Policy And Management	79,051,160.00	53,540,983.75	25,510,176.25
<b>4336000300</b>			<b>213,306,059.00</b>	<b>169,750,005.85</b>	<b>43,556,053.15</b>
	707004310	Community Development Services	4,000,000.00	3,953,800.00	46,200.00
	109004310	Housing Development	209,306,059.00	165,796,205.85	43,509,853.15
<b>4337000100</b>			<b>193,223,588.00</b>	<b>112,533,982.25</b>	<b>80,689,605.75</b>
	108004310	Land Policy And Management	104,923,588.00	57,975,595.65	46,947,992.35
	707004310	Community Development Services	53,300,000.00	50,058,386.60	3,241,613.40
	307004310	Market Services	35,000,000.00	4,500,000.00	30,500,000.00
<b>4337000300</b>			<b>8,000,000.00</b>	<b>0</b>	<b>8,000,000.00</b>
	108004310	Land Policy And Management	8,000,000.00	0	8,000,000.00
<b>4337000400</b>			<b>35,000,000.00</b>	<b>0</b>	<b>35,000,000.00</b>
	108004310	Land Policy And Management	35,000,000.00	0	35,000,000.00
<b>4338000100</b>			<b>349,890,305.00</b>	<b>308,538,333.35</b>	<b>41,351,971.65</b>
	901004310	Water Supply Services	85,672,780.00	80,940,313.05	4,732,466.95
	707004310	Community Development Services	264,217,525.00	227,598,020.30	36,619,504.70
<b>4338000300</b>			<b>138,990,737.00</b>	<b>82,037,386.00</b>	<b>56,953,351.00</b>
	901004310	Water Supply Services	138,990,737.00	82,037,386.00	56,953,351.00
		<b>Grand Total</b>	<b>10,609,121,995.00</b>	<b>9,378,188,763.00</b>	<b>1,230,933,232.00</b>

**County Government of Uasin Gishu**  
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**Annual Report and Financial Statements for the year ended June 30 2023**

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

Prepared By: Nelly Birgen	Date 15/11/2023	Sign 
Reviewed By: Silas Rono	Date 17/11/2023	Sign 
Approved By: Eliud Chemaget	Date 15/11/2023	Sign 

#### **14. Significant Accounting Policies**

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

##### **a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

##### **b) Reporting entity**

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

##### **c) Recognition of receipts and payments**

###### **i) Recognition of receipts**

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

###### **ii) Transfers from the County Revenue Fund (CRF)**

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

###### **iii) Proceeds from sale of assets**

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

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

**Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2023, this amounted to KShs 247,969,195 compared to KShs 247,220,480 in prior period as indicated on note 15.

**Significant Accounting Policies (Continued)**

**h) Imprests and Advances**

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

**i) Third Party Deposits and Retention**

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

**j) Non-current assets**

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

**k) Pending bills**

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

**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 19 (9) and *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

**m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 13<sup>th</sup> July 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

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

**r) Related Party Transactions**

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

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

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

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15. Notes to the Financial Statements

1. Transfer from the CRF

	2022-2023	2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	993,975,819	1,067,279,680
Total exchequer releases for quarter 2	2,060,199,293	2,500,831,141
Total exchequer releases for quarter 3	2,182,252,607	1,847,381,309
Total exchequer releases for quarter 4	4,066,437,919	3,849,774,986
<b>Total</b>	<b>9,302,865,638</b>	<b>9,265,267,117</b>

2. Miscellaneous Receipts

	2022-2023	2021-2022
Description	Kshs	Kshs
Insurance Recoveries	0	0
Other Receipts ( <i>Specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

3. Compensation of Employees

	2022-2023	2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	2,940,975,744	1,708,484,021
Basic wages of temporary employees	515,405,530	132,310,267
Personal allowances paid as part of salary	-	1,403,907,018
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	5,860,210	5,885,000
Employer contribution to compulsory national social schemes	32,849,179	9,468,030
Employer contribution to compulsory national health insurance schemes	69,550,350	64,047,600
Pension and other social security contributions	338,406,500	222,014,340
Social benefit schemes outside government	0	-
Other personnel payments	0	66,328,259
<b>Total</b>	<b>3,903,047,513</b>	<b>3,612,444,534</b>

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2022-2023	2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	130,731,991	138,274,690
Communication, supplies and services	25,708,913	18,439,523
Domestic travel and subsistence	217,998,575	219,483,102
Foreign travel and subsistence	11,650,092	17,442,468
Printing, advertising and information supplies & services	45,137,691	39,143,913
Rent and Rates	11,875,886	10,504,042
Training expenses	75,272,944	208,598,936
Hospitality supplies and services	290,639,797	197,398,103
Insurance costs	321,797,248	152,890,837
Specialized materials and services	366,935,739	300,653,730
Office and general supplies and services	32,028,394	21,811,715
Fuel, oil and lubricants	146,139,444	121,399,191
Other operating expenses (including bank charges)	195,780,721	303,584,440
Routine maintenance – vehicles and other transport equipment	77,136,701	93,187,494
Routine maintenance – other assets	55,746,099	4,788,830
<b>Total</b>	<b>2,004,580,235</b>	<b>1,847,601,014</b>

5. Subsidies

	2022-2023	2021-2022
Description	Kshs	Kshs
Subsidies to Public Corporations	0	0
<i>See List Attached</i>	0	0
(Insert Name)	0	0
Subsidies to Private Enterprises	0	0
<i>See List Attached</i>	0	0
(Insert Name)		0
<b>Total</b>	<b>0</b>	<b>0</b>

County Government of Uasin Gishu  
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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	2022-2023	2021-2022
Description	Kshs	Kshs
<b>Transfers to county government entities</b>		
See attached list (under annex 7)	445,974,500	333,900,000
<b>Transfers to other counties</b>	0	0
Transfer to county assembly	0	788,910,868
<b>Transfers to national government entities</b>	0	0
Transfer to the council of governors	0	0
<b>Total</b>	<b>445,974,500</b>	<b>1,122,810,868</b>

7. Other Grants and Transfers

	2022-2023	2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	6,592,592	7,760,046
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	
Other Current Transfers	1,368,484,418	425,622,191
Other Capital grants and transfers	44,890,130	186,785,819
<b>Total</b>	<b>1,419,967,140</b>	<b>620,168,057</b>

8. Social Security Benefits

	2022-2023	2021-2022
Description	Kshs	Kshs
Social Security Benefits	0	0
Employer Social Benefits	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

<b><u>Non- financial assets</u></b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings	0	0
Construction of buildings	428,850,834	551,337,013
Refurbishment of buildings	18,588,351	38,217,070
Construction of roads	162,070,934	770,726,298
Construction and civil works	350,683,225	1,080,551,144
Overhaul and refurbishment of construction & civil works	26,083,943	82,693,613
Purchase of vehicles and other transport equipment	55,810,000	11,930,000
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	30,000	0
Purchase of office furniture and general equipment	95,825,989	118,736,971
Purchase of specialized plant, equipment and machinery	174,971,689	63,629,555
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	86,114,897	75,344,708.00
Research, studies, project preparation, design & supervision	18,384,313	132,986,555
Rehabilitation of civil works	159,659,519	0
Acquisition of strategic stocks and commodities	0	0
Acquisition of ICT Equipment's	0	0
Acquisition of land	24,484,000	112,079,979
Acquisition of intangible assets	39,270	7,414,324
<b>Total acquisition of non- financial assets</b>	<b>1,601,596,966</b>	<b>3,045,647,233</b>
<b><u>Financial assets</u></b>		
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
<b>Total acquisition of financial assets</b>	<b>0</b>	<b>0</b>
<b>Total acquisition of assets</b>	<b>1,601,596,966</b>	<b>3,045,647,233</b>

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 County Executive of Uasin Gishu  
 Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2022-2023	2021-2022
Description	Kshs	Kshs
Bank Charges	150,254	231,720
Interest payments on foreign borrowings	0	0
Interest payments on guaranteed debt taken over by govt	0	0
Interest on domestic borrowings (non-govt)	0	0
Interest on borrowings from other government units	0	0
<b>Total</b>	<b>150,254</b>	<b>231,720</b>

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

	2022-2023	2021-2022
Description	Kshs	Kshs
Repayments on borrowings from domestic	0	0
Principal repayments on guaranteed debt taken over by government	0	0
Repayments on borrowings from other domestic creditors	0	0
Repayment of principal from foreign lending & on – lending	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

12. Other Payments

	2022-2023	2021-2022
Description	Kshs	Kshs
Budget Reserves	0	3,638,600
Civil Contingency Reserves	0	0
Other payments ( <i>specify/breakdown</i> )	0	0
<b>Total</b>	<b>0</b>	<b>3,638,600</b>

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep	2022-2023	2021-2022
			KShs	KShs
Road Fuel Levy -CBK	1000248475	Dev	2,162,215	19,519,188
UGC Deposit a/c -CBK	1000248467	Dev	247,969,195	247,220,480
UGC Development a/c -CBK	1000171294	Dev	111,468,075	2,693,964
Recurrent a/c- CBK	1000171316	Recc	667,417	72,539
UG Health Conditional Grants- CBK	100248483	Dev	0	-
CBK Imprest a/c -CBK	1000174889	Recurrent	0	-
UG Health Special Purpose a/c -CBK	1000335556	Recurrent	1,261,964	21,034,616
UGC Imprest a/c -KCB	1167279476	Reccu	0	70,011
UG-Persons with disability a/c- KCB	1211782794	Recurrent	556	556
UGC Project force a/c- KCB	1182110363	Dev	29,036	30,353
UGC Village Polytechnic a/c - Paramount Bank	060002062015	Dev	(4,400)	-
UGC World Bank Funds a/c- Paramount Bank	060002062012	Dev	28,163	1,537,963
UG – Project Bank a/c- KCB	1238916880	Dev	13,217	6,324,466
UGC Urban Development Grant a/c -CBK	1000372068	Dev	0	-
UGC Climate smart Agriculture a/c- CBK	1000366214	Dev	0	-
Kenya Devolution support program a/c - CBK	1000444193	Dev	22,501,653	67,621,164
Agriculture Sector Development Support Program a/c -CBK	1000366222	Dev	0	-
UGC K.C.S.A.P a/c -KCB	1225866278	Dev	27,615,915	178,666,695
UGC Village polytechnic project -CBK	100369318	Dev	6,942	3,021,942
UGC Agriculture Sector Development Support Program a/c – Cooperative Bank	01141761835700	Dev	20,106,676	34,225,165
SPA -UGC Urban Inst. Grant a/c	1258437260	Dev	83,104	26,140
UGC Urban Inst. Grant a/c – CBK	1000372044	Dev	0	-
SPA Eldoret Municipality Urban Devt. Grant a/c – Cooperative Bank	01141957681100	Dev	6,952,727	64,340,117
UG Covid -19 Emergency Response a/c – CBK	1000465751	Recc	0	-
UG County Primary Account	1000571877	Recc	12,466,054	7,489,591
Uasin Gishu Climate Change Fund Account CBK	1000583018	Dev	12,401,059	0
Uasin Gishu County Kenya Informal settlement Improvement Account-Family Bank	085000098702	Dev	50,000,000	0
Uasin Gishu County National Agricultural Value Chain Development Account-Family Bank	082000028971	Dev	67,192,729	0
UG NAT Agri Val Account	1000719378		0	
<b>Total</b>			<b>582,922,298</b>	<b>653,894,949</b>

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**13 B Cash in Hand**

	2022-2023	2021-2022
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	0	0
Cash in hand – Held in Foreign Currency	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Notes to the Financial Statements (Continued)**

	2022-2023	2021-2022
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**14. Outstanding imprests and advances**

<i>Description</i>	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	2,872,156	3,601,760
Salary Advance	0	0
Clearance accounts	0	0
<b>Total</b>	<b>2,872,156</b>	<b>3,601,760</b>

<b>Breakdown of Imprest per Department</b>	2022-2023	2021-2022
<b>Imprest</b>	<b>Kshs</b>	<b>Kshs</b>
Governors Department	428,900	-
Linkages & Liaison Department	832,906	-
Finance Department	86,900	-
Public Service Management Department	647,000	-
Devolution & Administration Department	70,000	-
Lands & Physical planning Department	126,000	-
Municipality Department	260,000	-
Education Department	233,400	-
ICT&E-government Department	138,600	-
Agriculture Department	48,450	-
<b>Grand Total</b>	<b>2,872,156</b>	<b>-</b>

\*See Annex 5 for a detailed analysis of the outstanding imprests.

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits				0
Retention Monies		247,969,195		247,220,480
<b>Total</b>		<b>247,969,195</b>		<b>247,220,480</b>
<b>Ageing analysis for</b>		-		-
<b>Ageing analysis: (deposits and retentions)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	105,826,061	43		%
1-2 years	39,937,700	16		%
2-3 years	39,261,730	16		%
Over 3 years	62,943,704	25		%
<b>Total (tie to above total)</b>	<b>247,969,195</b>	<b>100</b>		

16. Fund Balance Brought Forward

	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Accounts		653,894,949		2,955,008,825
Cash in Hand		0		0
Outstanding Imprests and Advances		3,601,760		111,500
Third party deposits and retention		(247,220,480)		(160,517,070)
<b>Total</b>		<b>410,276,229</b>		<b>2,794,603,255</b>

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**17. Prior Year Adjustments**

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

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY 2021-2022
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances			1,397,052,115
Cash in Hand			
Outstanding Imprests and Advances			
Third party deposits and Retention			
Others ( <i>Specify</i> )			
<b>Total</b>			<b>1,397,052,115</b>

**18. Increase/ (Decrease) in Outstanding Imprests and Advances**

	2022-2023	2021-2022
Description	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	3,601,760	111,500
Imprest and Advances as at 30 <sup>th</sup> June (B)	2,872,156	3,601,760
Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>729,604</b>	<b>3,490,260</b>

**19. Increase/ (Decrease) in Deposits and Retention**

	2022-2023	2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	247,220,480	160,517,070
Deposits and Retention as at 30 <sup>th</sup> June (B)	247,969,195	247,220,480
Increase/ (Decrease) in Deposits and Retentions C= B-A	<b>748,715</b>	<b>86,703,410</b>

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**20. Other Important Disclosures**

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

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f 2022/2023 FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	261,644,788.00	103,250,050	261,644,788.00	103,250,050.00
Construction of Civil Works	185,686,445.00	6,934,663.13	185,686,445.00	6,934,663.13
Supply of Goods	44,187,364.00	8,221,750.00	42,512,514.00	9,896,600.00
Supply of Services	129,027,487.70	11,092,626.21	121,225,478.52	18,894,635.39
<b>Total</b>	<b>620,546,084.70</b>	<b>129,499,089.34</b>	<b>611,069,225.52</b>	<b>138,975,948.52</b>

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

	Balance b/f 2021/2022 FY	Additions for the year	Paid during the year	Balance c/f (insert current FY
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	51,360,496	126,341,238.17	51,360,496	126,341,238.17
<b>Total</b>	<b>51,360,496</b>	<b>126,341,238.17</b>	<b>51,360,496</b>	<b>126,341,238.17</b>

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

	Balance b/f 2021/2022 FY	Additions for the year	Paid during the year	Balance c/f (insert current FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	43,589,664-	-	29,881,252.51	13,708,411.49
<b>Total</b>	<b>43,589,664</b>	<b>-</b>	<b>29,881,252,51</b>	<b>13,708,411.49</b>

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**Other Important Disclosures**

**4. External Assistance**

	2022-2023	2021-2022
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External Assistance received in Cash		
External Assistance received as Loans and Grants		
External Assistance received In Kind- as Payment by Third Parties		
<b>Total</b>		

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

	2022-2023	2021-2022
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External Assistance received as Loans		
External Assistance received as Grants		
<b>Total</b>		

**b) Undrawn external assistance**

	<b>Purpose for which the undrawn external assistance may be used</b>	2022-2023	2021-2022
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

**Other Important Disclosures**

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

	2022-2023	2021-2022
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral Donors		0
Bilateral Donors		0
International Assistance Organization		0
NGOs		0
National Assistance Organization		0
<b>Total</b>		<b>0</b>

**d) Non-monetary external assistance**

	2022-2023	2021-2022
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods		0
Services		0
<b>Total</b>		<b>0</b>

**e) Purpose and use of external assistance.**

	2022-2023	2021-2022
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees	0	0
Use of Goods and Services	0	0
Subsidies	0	0
Transfers to Other Government Entities	0	0
Other Grants and Transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of Principal on Domestic & Foreign Borrowing	0	0
Other Payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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**Other Important Disclosures**

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

	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government		<b>0</b>
Multilateral Donors		0
Bilateral Donors		0
International Assistance Organization		0
NGOs		0
National Assistance Organization		0
<b>Total</b>		<b>0</b>

**Other Important Disclosures**

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

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

**5.1 Classification by Source**

	2022-2023	2021-2022
Description	Kshs	Kshs
National Government		0
Multilateral Donors		0
Bilateral Donors		0
International Assistance Organization		0
NGOs		0
National Assistance Organization		0
Other County Entities		0
Others		0
<b>Total</b>		<b>0</b>

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

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

	2022-2023	2021-2022
Description	Kshs	Kshs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Repayment of principal on domestic & foreign borrowing	0	0
Other payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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**Other Important Disclosures**

**6. Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

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

**Related party transactions**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation (Governor, CEC Members And Cos)	105,151,303	121,364,030
<b><u>Transfers To Related Parties</u></b>		
Transfer to County Assembly	942,000,494	788,910,868
Transfers to Other County Government Entities	445,974,500	333,900,000
Transfers to Development Projects	3,237,692,080	2,500,258,951
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	0
Transfers to County Water Service Providers	-	11,700,000
Expenses paid on Behalf Of County Water Service Providers	-	0
<b>Total Transfers To Related Parties</b>	<b>4,625,667,074</b>	<b>1,122,810,868</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	10,244,866,133	8,165,245,520
Transfers From National Government MDAs	-	
Transfers From SCs And SAGAs - National Government	-	
Donor Funds released through Exchequer releases	260,599,531	312,623,229
<b>Total Transfers From Related Parties</b>	<b>10,505,465,664</b>	<b>8,477,868,749</b>

**Other Important Disclosures**

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

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

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

**8. Leasing of Medical Equipment**

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

**9. Contingent Liabilities**

<b>Contingent Liabilities</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Court cases are 423 in number as per submitted schedule against the entity, however 423 cases are treated as contingent since they are likely to be paid.	156,778,167.28	496,814,946
Bank Guarantees In Favour Of Subsidiary		0
Contingent Liabilities Arising from PPPs		0
<b>Total</b>	<b>156,778,167.28</b>	<b>496,814,946</b>

Update ANNEX 8 Contingent liabilities register

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

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

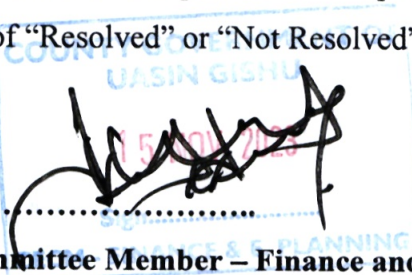
<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
2	Late transfers from County Revenue Fund	It was occasioned by late transfer from National treasury	Resolved (Transfers From National treasury effected before 30 <sup>th</sup> June 2023)	
3	Inaccuracies in the Cash and Cash Equivalent	This is a matter pursued together with national treasury IFMIS Department. Overseas account was a private account.	Not Resolved	IFMIS reconciliation to be resolved by 30 <sup>th</sup> June 2024 Overseas account is not a county government account
4.1	Acquisition of Land Without Ownership Documents	The process of ownership documents are at an advanced stage	Not Resolved	To be resolved by 30 <sup>th</sup> June 2024
4.2	Omission of Assets Inherited from Defunct Local Authorities	Assets had been verified, validated and details forwarded to the Intergovernmental Relations Technical Committee (IGRTC) and Intergovernmental Budget and Economic Council (IBEC)	Resolved	
4.2	Incomplete Fixed Assets Register	The process is on-going	Not Resolved	To be resolved by 31 <sup>st</sup> December 2023

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
4.3	Fixed Assets Without Ownership Documents	The process is on-going	Not Resolved	To be resolved by 31 <sup>st</sup> December 2023
5	Unremitted Retirement Benefits Contributions	The process is on-going	Not Resolved	To be resolved by 31 <sup>st</sup> December 2023
6	Non-disclosure of Outstanding Pension Contributions	The process is on-going	Not Resolved	To be resolved by 31 <sup>st</sup> December 2023
2	Pending Cases Against the County Executive	601 cases already cleared	Not Resolved	To be resolved by 30 <sup>th</sup> June 2024
3	Accumilation of Pending Accounts Payables	All legible pending bills have been cleared	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 County Executive responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



.....  
**County Executive Committee Member – Finance and Economic Planning**  
**Date**

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**17. Annexes**

**Annex 1 – Analysis Of Transfers From the CRF**

<b>Period 2023</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	993,975,819	2,060,199,293	2,092,762,104	3,901,992,776	<b>904,226,6107</b>
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme				7,950,000	<b>7,950,000</b>
World Bank – THUSCP				12,412,500	<b>12,412,500</b>
Kenya Devolution Support Programme					-
Youth Polytechnic support grant					-
Abolishment of user fees in health centres and dispensaries					-
Kenya Urban Support Programme				2,339,914	<b>2,339,914</b>
Agriculture Sector Development Support Project (ASDSP)			5,111,223	2,550,000	<b>7,661,223</b>
Kenya Climate Smart Agriculture Project (KCSAP)			84,379,280		<b>84,379,280</b>
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development				50,000,000	<b>50,000,000</b>
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA) UNCCIS Grant	-	-	-	22,000,000	<b>22,000,000</b>
EU Grant (Instruments for Devolution Advice and Support-(IDEAS)-State Department of Devolution			-	-	<b>6,663,885</b>
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development				67,192,729	<b>67,192,729</b>
<b>Total</b>	<b>993,975,819</b>	<b>2,060,199,293</b>	<b>2,182,252,607</b>	<b>4,066,437,919</b>	<b>9,302,865,638</b>

Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are changes in CARA amend as appropriate

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**Annex 2 – 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 Durig the year	Outstanding Balance	Comm ents
				a	b	c	d=a+b-c	
<b>Construction Of Buildings</b>								
1. Rael Jemutai kibor		Acquisition of Land		0	97,000,000	0	97,000,000	
2. Sks Solutions		construction		0	1,891,360	0	1,891,360	
3.SKs Solutions		construction			4,358,690	0	4,358,690	
<b>Sub-Total</b>							<b>103,250,050</b>	
<b>Construction Of Civil Works</b>								
1. Creo Premier Ltd		kapsang dam	1,994,850	0	1,994,850	0	1,994,850.00	
2. Raanley Ent		lanterns	1,946,090	0	1,946,090	0	1,946,090.00	
3. ML Transporters		proposed construction	2,993,723.13	0	2,993,723.13	0	2,993,723.13	
<b>Sub-Total</b>			<b>6,934,663.13</b>		<b>6,934,663.13</b>		<b>6,934,663.13</b>	
<b>Supply Of Goods</b>								
1. Glowan Ltd		Furniture	1,800,000.00	0	1,800,000.00	0	1,800,000.00	
2. Lakich Lab Ltd		Lab Reagents	1,621,750.00	0	1,621,750.00	0	1,621,750.00	
3. Moiben Ltd		Frisian Semen	2,100,000.00	0	2,100,000.00	0	2,100,000.00	
4. Isuzu East Africa Ltd		Supply of Bus	2,700,000.00		2,700,000.00		2,700,000.00	
5. Aslim Logistics		Supply of papers	174,850.00		174,850.00		174,850.00	
6. Roadmaster Engineering		Supply of Laptops	1,500,000		1,500,000		1,500,000	
<b>Sub-Total</b>			<b>8,221,750.00</b>		<b>8,221,750.00</b>		<b>9,896,600.00</b>	
<b>Supply Of Services</b>								

County Government of Uasin Gishu

County Executive of Uasin Gishu

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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 Durig the year	Outstanding Balance	Comm ents
1. Alwanga % Co.		Law firm fees	353,535	0	353,535	0	353,535	
2. Kiprop & Co. Adv.		Law firm fees	1,800,000	0	1,800,000	0	1,800,000	
3. Citrus Motors		KBY 998	116,812	0	116,812	0	116,812	
4. Citrus Motors		GKA 122P	324,241.60	0	324,241.60	0	324,241.60	
5. Citrus Motors		27CG 001A	393,170.40	0	393,170.40	0	393,170.40	
6. Citrus Motors		27CG 011A	166,924	0	166,924	0	166,924	
7. Citrus Motors		27CG 003A	166,990.40	0	166,990.40	0	166,990.40	
8. Citrus Motors		27CG 062A	97,614	0	97,614	0	97,614	
9. Citrus Motors		KCD 280G	170,334.40	0	170,334.40	0	170,334.40	
10. Citrus Motors		KCD 281G	38,860	0	38,860	0	38,860	
11. Citrus Motors		KBU 688T	270,697	0	270,697	0	270,697	
12. Citrus Motors		KCD 283G	117,368.80	0	117,368.80	0	117,368.80	
13. Mfi Doc. Ltd		Maintenance	649,564.80	0	649,564.80	0	649,564.80	
14. African Touch		Airtickets	1092000	0	1092000	0	1,092,000	
15. Fraca Ser. Ent.		Airtickets	1344000	0	1344000		1,344,000	
16. Standard Gr		Advert	324800	0	324800	00	324,800	
17. Citrus Motors		Kcd 238g	136694.34	0	136694.34	0	136,694.34	
18. Lamaiyans Travels		Tickets	296,000	0	296,000	0	296,000	
19. Citrus Motors		Brake Parts	579,000	0	579,000	0	579,000	
20. Kplc		Power Bills	1,478,060.13	0	1,478,060.13	0	1,478,060.13	
21. Nation Media Group		Tender Advert	183,280	0	183,280	0	183,280	
22. African Touch		Tickets	183,200	0	183,200	0	183,200	

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County Executive of Uasin Gishu

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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 Durig the year	Outstanding Balance	Comm ents
23. Cfao Motors		27CG 220A	57,454.61	0	57,454.61	0	57,454.61	
24. Cfao Motors		GVN 027B	52,680	0	52,680	0	52,680	
25. Cfao Motors		27CG 005A	35,172.73	0	35,172.73	0	35,172.73	
26. Citrus Motors		27CG 085A	28,728	0	28,728	0	28,728	
27. Eka Hotel		Conference Services	252,000	0	252,000	0	252,000	
28. Prideinn Paradise		Conference Services	297,000	0	297,000	0	297,000	
29. Centre Plan		27CG 040A	33,850	0	33,850	0	33,850	
30. Citrus Motors		27CG 038A	52,594	0	52,594	0	52,594	
31. Nation Media Group		Advert	110,200.00	110,200.00	0	0	110,200.00	
32. Nation Media Group		Advert	672,800.00	672,800.00	0	0	672,800.00	
33. Nation Media Group		Advert	696,000.00	696,000.00	0	0	696,000.00	
34. Nation Media Group		Advert	183,280.00	183,280.00	0	0	183,280.00	
35. Nation Media Group		Advert	696,800.00	696,800.00	0	0	696,800.00	
36. Nation Media Group		Advert	1,400,000	1,400,000	0	0	1,400,000	
37. M/S Mengich And Company Advocate		Legal Fees	1,000,500.00	1,000,500.00	0	0	1,000,500.00	
38. St Lukes Hospital		Medical Bills	1,488,847.44	1,488,847.44	0	0	1,488,847.44	
39. St Lukes Orthopaedic Hosp		Medical Bills	1,053,581.74	1,053,581.74	0	0	1,053,581.74	
40. Milele Resort		Conference	500,000.00	500,000.00	0	0	500,000.00	
<b>Sub-Total</b>			<b>18,894,635.39</b>	<b>7,802,009.18</b>	<b>11,092,626.21</b>	<b>0</b>	<b>18,894,635.39</b>	
<b>Grand Total</b>							<b>138,975,948.52</b>	

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
<b>Senior Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>			177,701,734.40	51,360,496	126,341,238.17	51,360,496.27	
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>			177,701,734.40	51,360,496	126,341,238.17	51,360,496.27	

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Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance c/f 2022	Comments
			a	b	c=a-b		
<b>Amounts Due To National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Amounts Due To County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Amounts Due To Third Parties</b>			43,589,664	29,881,252.51	13,708,411.49	43,589,664	
5.							
<b>Sub-Total</b>							
<b>Others (Specify)</b>							
6.							
<b>Sub-Total</b>							
<b>Grand Total</b>			<b>43,589,664</b>	<b>29,881,252.51</b>	<b>13,708,411.49</b>	<b>43,589,664</b>	

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 County Executive of Uasin Gishu  
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**Annex 5 –Analysis Of imprests and Advances**  
**(a)Government Imprest**

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at (2022/2023 FY)
		Kshs	Kshs	Kshs
Ronald Lagat	10.11.22	144,600	-	144,600
Joseph Kirwa	23.01.23	234,300	-	234,300
Caren Chepkirui	31.08.22	50,000	-	50,000
Abdiram Sankor	25.05.23	832,906	-	832,906
Jared Mageto	08.03.23	86,900	-	86,900
Faith Seroney	23.03.23	60,000	-	60,000
Faith Seroney	23.03.23	87,000	-	87,000
Kipkoech Kemei	20.06.23	50,000	-	50,000
Naomy Keter	26.06.23	400,000	-	400,000
Faith Seroney	22.11.23	50,000	-	50,000
Francis Kigen	21.09.22	70,000	-	70,000
Jael Maritim	10.03.23	126,000	-	126000
Silas Letting	07.10.22	260,000	-	260,000
William Morogo	23.03.23	133,400	-	133,400
Esther Serem	26.09.22	100,000	-	100,000
Elizabeth Birgen	17.03.23	138,600	-	138,600
Fredrick Maiyo	12.10.22	48,450	-	48,450
<b>Total</b>				<b>2,872,156</b>

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**Annex 6 – Summary of Non-Current Asset Register**

<b>Asset Class</b>	<b>Historical Cost b/f 2021/2022 (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost c/f 2022/23 (Kshs)</b>
Land	290,611,733	24,484,000	0	0	315,095,733
Buildings And Structures	6,315,222,645	447,439,186	0	0	6,762,661,830
Transport Equipment	451,912,340	55,810,000	0	0	507,722,340
Office Equipment, Furniture And Fittings	422,877,857	95,855,989	0	0	518,733,846
ICT Equipment	89,994,279	0	0	0	89,994,279
Machinery And Equipment	3,237,579,040	174,971,689	0	0	3,412,550,729
Heritage And Cultural Assets	862,848,584	0	0	0	862,848,584
Biological Assets	0	0	0	0	0
Intangible Assets	172,797,367	39,270	0	0	172,836,637
Infrastructure Assets- Roads, Rails	3,901,945,264	716,881,935	0	0	4,618,827,198
Work In Progress	0	0	0	0	0
<b>Total</b>	<b>15,745,789,109</b>	<b>1,515,482,069</b>	<b>0</b>	<b>0</b>	<b>17,261,271,176</b>

NB. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 9 on acquisition of assets during the year. However the amount do not tie to note 6 due to a difference of Kshs 86,114,897 in respect of biological assets which is not owned by the County government. The biological assets were bought for farmers residing in the county.

**County Government of Uasin Gishu**

**County Executive of Uasin Gishu**

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**Annex 7 – Inter-Entity Transfers**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	differene	explanation
1	County Assembly	175,756,327	432,602,357	133,421,235	200,220,575	942,000,494	942,000,494		
2	Bursary & Skills Development fund	0	0	119,500,000		119,500,000	119,500,000		
3	Technical Vocational & Educational Training Fund	0	0	0	20,000,000	20,000,000	20,000,000		
4	Emergency Fund	0	25,000,000	0	20,000,000	45,000,000	45,000,000		
5	Enterprise Development Fund	0	0	0	55,900,000	55,900,000	55,900,000		
6	Inua Biashara Fund	0	88,000,000	29,500,000	8,074,000	125,574,500	125,574,500		
7	Uasin Gishu County Executive and staff car loan and mortgage	0	80,000,000	0	0	80,000,000	80,000,000		
9	<b>Total</b>	<b>175,756,327</b>	<b>625,602,357</b>	<b>282,421,235</b>	<b>304,194,575</b>	<b>1,387,974,994</b>	<b>1,387,974,994</b>		

COUNTY GOVERNMENT OF  
UASIN GISHU  
17 NOV 2023  
Signature  
DIRECTOR FINANCE

**Director of Finance**  
**County Executive**

P. O. Box 100-30100  
EDDORIEL  
UASIN GISHU COUNTY  
Signature

**Director of Finance**  
**County Assembly**

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**Director Enterprise Development Fund**

County Executive



**Director of Bursary & skills  
development**



**Director Emergency Fund**



**Director Inua Biashara fund**



**Director TVET Fund**



**Director Staff Car Loan and Mortgage**



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**Annex 8 – Contingent Liabilities Register**

**KALYA & COMPANY ADVOCATES.**

NO	PARTIES	AMOUNT BE PAID
1	ELDORET ELC PETITIOIN NO. 7 OF 2019 SPHREE CLUB LTD VS COUNTY GOVT OF UASIN GISHU & 2 OTHERS.	KSHS. 1,360,000.00
2	ELDORET EL& PETITION NO. 6 OF 2015 SIGNATURE BAR & REST VS COUNTY GOVT OF UASIN GISHU & 2 OTHERS	KSHS. 2,360,000.00
3	ELDORET ELC 457 OF 2013 COUNTY GOVERNMENT VS UASIN GISHU LAND REGISTRAR & 3 OTHERS.	KSHS. 22,837,500.00
4	ELDORET HCCC NO. 3 OF 2016 ZEDKA TECHNICAL SERVICES VS COUNTY GOVERNMENT	KSHS. 4,160,000.00
5	ELDORET ELC NO. 416 OF 2013 EZEKIEL WANGU MASAKE VS COUNTY GOVT OF UASIN GISGU & ATTORNEY GENERAL	KSHS. 2,783. 000.00
6	ELDORET ELC NO. 96 OF 2018 ROBERT KAMAU MIRIGI VS UASIN GISHUB COUNTY GOVT	KSHS. 544,000.00
7	ELDORET E&L PETITION NO. 9 OF 2015 ELDORET MARKET TRADERS VS COUNTY GOVERNMENT	KSHS. 1, 918,800.00
8	ELDORET HC JR NO. 10 OF 2018 REPUBLIC VS COUNTY GOVT OF UASIN GISHU & OTHERS & EXPARTE JEDROM BUILDING & CIVIL ENGINEERING	KSHS. 713, 507.20
9	ELDORET CMC ELC NO. 114 OF 2020 CHRISTINE MBOGUA VS THE COUNTY GOVT OF UASIN GISHU & OTHERS	KSHS. 1,120,120.44
10	ELDORET HC JR NO. 172 OF 2019 REPUBLIC VS THE COUNTY COOPERATIVE COMMISSIONER OF UASIN GISHU COUNTY	KSHS. 435, 400.00
11	ELDORET CM ELC NO. 50 OF 2020 LAZARUS CHEPYATOR & OTHERSVS COUNTY GOVT OF UASIN GISHU & OTHERS	KSHS. 363, 200.00
12	ELDORET EL APPEAL NO. E008 OF 2020 COUNTY GOVT OF UASIN GISHU & 2 OTHERS VS BENARD GIKUNDI	KSHS. 568, 294.48
13	ELDORET ELC JR NO. 2 OF 2019 R VS COUNTY GOVT OF UASIN GISHU & AND OTHERS AND EXPARTE RUTO	KSHS. 7,116,600.00

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14	ELDORET CM ELC NO. 67 OF 2020 BERNARD GIKUNDI VS THE COUNTYGOVT OF UASIN GISGU & 2 OTHERS	KSHS. 363,200.00
15	ELDORET HC JR NO. E002 OF 2021 REPUBLIC VS COUNTY GOVT OF UASIN GISHU & JEDROM & CIVIL ENGINEERING	KSHS. 294, 467.20
	<b>AMOUNT DUE</b>	<b>KSHS. 46,938,089.32</b>

**GUMBO & ASSOCIATES ADVOCATES.**

1	REQUEST FOR REVIEW FILED AGAINST THE COUNTY GOVERNMENT OF UASIN GISHU IN THE PUBLIC PUBLIC PROCUREMENT ADMINISTRATIVE REVIEW BOARD (PPARB) IN THE APPLICATION NO. 25 OF 2021 BY BIOMED HEALTHCARE LTD	KSHS. 1,500,000.00
2.	NAKURU ELRC NO. 370 OF 2015 KENYA NATIONAL UNION OF NURSES VS THE COUNTY GOVERNMENT OF UASIN GISHU & 3 OTHERS	KSHS 1,299,200.00
3.	ELDORET ELRC NO. 21 OF 2020 ISAAC KIMUTAI CHESIRE VS THE COUNTY GOVERNMENT OF UASIN GISHU	KSH. 1,578,000.00
4.	ELDORET JR NO. 3 OF 2019 KENYA COUNTY GOVERNMENT WORKERS UNION VS COUNTY GOVERNMENT OF UASIN GISHU & 2 OTHERS.	KSHS. 1,530,000.00
5.	ELDORET ELRC NO.142A OF 2020 TEDDY KANGOGO VS COUNTY PUBLIC SERVICE BOARD & ANOTHER	KSHS. 630,000.00
6.	ELDORET ELRC NO. 36 OF 2019 GRACE CHEPCHIRCHIR VS COUNTY GOVERNMENT OF UASIN GISHU	KSHS. 630,000.00
7	ELDORET ERLC NO. 37 OF 2020 JOSEPH KIPKEMEI KERONEI VS COUNTY GOVERNMENT OF UASIN GISHU	KSHS. 630,000.00
8.	ELDORET ELRC PETITION NO. 3 OF 2017 ISAAC KIPTALAM & 26 OTHERSW VS THE COUNTY GOVERNMENT OF UASIN GISHU & 2 OTHERS	KSHS. 5,564,132.56
9.	NAKURU ELRC .470 OF 2014 COUNTY GOVERNMENT OF UASIN GISHU VS KENYA NATIONAL UNION OF NURSES	KSHS. 1,919,300
10.	NAKURU ELRC NO. 642 OF 2014 KENYA NATIONAL UNION OF NURSES VS THE PUBLIC SERVICE COMMISSION & 2 OTHERS	KSHS.1,450,000.00
11.	KERICHO ELRC NO. 161 OF 2016 JOAN CHEPKOECH ROTICH VS COUNTY GOVERNMENT OF UASIN GISHU	KSHS. 469,800.00
12.	ELDDORET ELRC NO. 306 OF 2017 DANIEL KENDUIYWO VS THE COUNTY GOVERNMENT OF UASIN GISHU	KSHS. 1,399,926.28

County Government of Uasin Gishu

County Executive of Uasin Gishu

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13.	ELDOR ET ELC NO. 354 OF 2014 ALLIKA CLEANSING SYSTEMS LIMITED VS THE COUNTY GOVERNMENT OF UASIN GISHU	KSHS. 1,653,000.00
14.	KISUMU ELRC PETITION NO 270 OF 2014 KENYA COUNTY GOVERNMENTWORKERS UNION VS THE COUNTY GOVERNMENT OF KISUMU & 95 OTHERS	KSHS. 7,337,000.00
15.	KISUMU ELRC NO. 297 OF 2018 DR NICKSON SHANGO VS UASIN GISHU COUNTY PUBLIC SERVICE BOARD	KSHS. 403,940.00
16.	ELDOR ET CMCC NO 388 OF 2016 EMMANUEL SITIENEI VS THE COUNTY GOVERNMENT OF UASIN GISHU & ANOTHER	KSHS. 783,000.00
17.	ELDOR ET ELRC NO. 43 OF 2017 DORCAS KIPLAGAT VS UASIN GISHU COUNTY & 3 OTHERS	KSHS. 1,259,200.00
18.	NAKURU ELRC NO 384 OF 2015 KENYA NATIONAL UNION OF NURSES VS THE CHIEF OFFICER FOR PUBLIC SERVICE MANAGEMENT , UASIN GISHU COUNTY & OTHERS	KSHS. 1,299,200.00
19.	NAKURU ELRC NO. 369 OF 2015 KENYA NATIONAL UNION OF NURSE VS THE COUNTY GOVERNMENT OF UASIN GISHU	KSHS. 1,299,200.00
20.	KISUMU ELRC NO. 4 OF 2016 DR. EUNICE JEPKOECH SIRIA VS COUNTY GOVERNMENT OF UASIN GISHU	KSHS. 2,511,168.00
21.	NAKURU ELRC NO. 11 OF 2016 ASSOCIATION OF PUBLIC HEALTH OFFICERS & 3 OTHERS VS COUNTY GOVERNMENT OF UASIN GISHU & 2 OTHERS	KSHS. 7,221,000.00
22.	ELDOR ET ELRC NO. 141 OF 2017 EVANS WAFULA MAKHOKHA VS UASIN GISHU COUNTY PUBLIC SERVICE BOARD	KSHS. 1,113,600.00
23.	ELDOR ET CACA 78 OF 2015 SIRIBA ONTITA & 13 OTHERS VS COUNTY GOVERNMENT OF UASIN GISGHU	KSHS. 2,940,919.00
24.	REPUBLIC VS COUNTY GOVERNMENT OF UASIN GISHU,EXPARTE SIRIBA ONTITA	KSHS. 2,940,919.00
25.	ELDOR ET ELRC NO. 189 OF 2017 KENYA NATIONAL UNION OF NURSES VS UASIN GISHU COUNTY PUBLIC SERVICE BOARD	KSHS.5,543,332.56
26.	ELDOR ET HCC NO. 13 OF 2015 SIRIBA ONTITA &13 OTHER VS COUNTY GOVERNMENT OF UASIN GISHU	KSHS.4,814,000.00
27.	KISUMU ELRC 132 OF 2017 STANISLAS NYAGAKA ONDIMU VS COUNTY GOVERNMENT OF UASIN GISHU	KSHS.1,103,932.56
	<b>AMOUNT DUE</b>	<b>KSHS 60,823,769.96</b>

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**BOINETT & BETT COMPANY ADVOCATES.**

NO	PARTIES	DEBIT(KSHS)
1.	ELDORET E&L NO. 416 OF 2013 EZEKIEL WANGU MASAKE –VS- CGUG & ATTORNEY GENERAL (Final Fee Note)	2,783,000/=
2.	ELDORET E&L NO. 96 OF 2018 ROBERT KAMAU MIRIGI –VS- CGUG (Final Fee Note)	544,000/=
3.	EDORET E&L PETITION NO. 9 OF 2015 ELDORET MARKET TRADERS –VS- CGUG (Final Fee Note)	1,918,000/=
4	ELDORET HCC NO. 9 OF 2016 ZEDKA TECHNICAL SERVICES VS COUNTY GOVERNMENT AND ANOTHER	4,160,000.00
5	ELDORET HCCA NO. 130 OF 2015 CGUG –VS-GEOGE NJOROGE NJOGU(Final Fee Note)	264,200/=
6	ELDORET HC PET. NO. 14 OF 2015 NOELYNE JERONO CHUMO -VS- CGUG(Interim Fee Note)	148,200/=
7	ELDORET HC E&L NO. 486 OF 2013 (Interim Fee Note) KENNEDY ABUCHI NYANGENYO –VS-CGUG	269,348/=
8	ELDORET E&L NO. 254. OF 2016(Interim Fee Note) DENNIS KIZITO MAGARE –VS- CGUG & 3 OTHERS	670,000/=
9	ELDORET CMCC/ E7 L NO 20 OF 2019(INTERIM FEE NOTE) ISAIYA KUNYAMA VS MOSES KANGOGO AND COUNTY GOVERNMENT	418,000.00
10	ELDORET CMCC/ E7 L NO 136 OF 2019(INTERIM FEE NOTE) ISAIYA KUNYAMA VS COUNTY GOVERNMENT	368,000.00
11	ELDORET CMCC E&L 736 OF 20110 HENRY KOSGEI VS COUNTY GOVERNMENT	11,635,000.00
12	ELDORET E&L NO. 219 OF 2017 (Interim Fee Note) JEDROM BUILDING & CIVIL ENGINEERING –VS- CHIEF LAND OFFICER LANDS & HOUSING & CGUG	267,000/=
13	ELDORET E&L NO. 416 OF 2013 EZEKIEL WANGU MASAKE VS COUNTY GOVERNMENT AND ATTORNEY GENERAL.	2,783,000.00
14	ELDORET E&L NO 9 OF 2015 ELDORET MARKET TRADERS VS COUNTY GOVERNMENT OF UASIN GISHU	1,918,000.00
	<b>AMOUNT DUE (KSHS)</b>	<b>28,145,748.00</b>

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**MULONDO & COMPANY.**

1.	ELDORET CMCC NO 38 OF 2018 CHARLES ONYANGO NYANDIGA VS IRENE MUENI & 4 OTHERS	Kshs. 1,982,000.00
2.	SIMON SONGORO NYAMANYA VS COUNTY GOVERNMENT OF UASIN GISHU	KSHS. 204,360.00
3.	ELDORET ELC NO. 156 OF 2019 FREDRICK NJOROGE & 2 OTHERS VS UASIN GISHU COUNTY PHYSICAL PLANNING OFFICER& 4 OTHERS	KSHS. 1,500,000.00
4	ELDORET ELC NO 246 OF 2017 COUNTY GOVERNMENT OF UASIN GISHU VS ATTORNEY GENERAL AND OTHERS	11,234,400.00
5	KENYA UNION OF POST PRIMARY EDUCATION VS COUNTY GOVERNMENT OF UASIN GISHU	5,325,000.00
6	PRISSILA JESANG LELMENGIT VS NICHOLAS BUSHIENEI & THE ATTORNEY GENERAL	624,800.00
7	ELDORET ELC NO 2 OF 2020 JOSEPH KIPKOECH VS COUNTY GOVERNMENT OF UASIN GISHU	NO FEE NOTE YET
	<b>AMOUNT DUE (KSHS)</b>	<b>20,870,560.00</b>

**Uasin Gishu County Executive  
Annual Report and Financial Statements  
For the year ended June 30 2023**

**Annex: 9 Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners
Financing locally-led climate action(CCIS)	Training and capacity building	Capacity building and sensitization	Training on climate change project identification, planning ,budgeting ,implementation, monitoring and evaluation and reporting	0			9,653,510	World Bank	World bank, national treasury ,county government of Uasin Gishu
Kenya Climate Smart Agriculture Project	prioritization and scaling-up promising Technological Innovation Management Practices	“To increase agricultural productivity and build resilience to climate change risks,	-Trainings on technologies, Market Information, smart Climate related area trainings etc	110,457,039	34,831,845	78,676,002	21,469,834	World Bank, IDA	KEPHIS, KAGRC, NARS, Producer Organization, KENAFF, KMD

**Annex 10 Reporting on Disaster Expenditure**

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



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