

REPUBLIC OF KENYA

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REPORT

OF

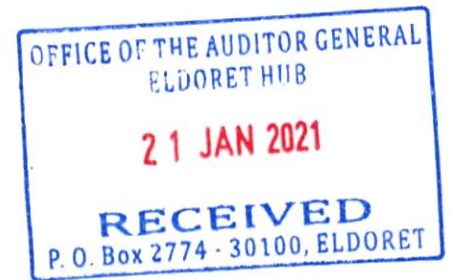
THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF UASIN GISHU

**FOR THE YEAR ENDED
30 JUNE, 2020**





UASIN GISHU COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes Fourty Seven (47) Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

- County Assembly Service Board;
- House Business;
- Office of the Speaker; and
- Office of the Clerk

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	-Shadrack K.Choge
2.	Principal Finance Officer	-Peter Ouyo

(d) Fiduciary Oversight Arrangements

Audit and finance committee activities include among others; Examination of accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure, to examine whether the affairs of the Audit committee are managed in accordance with sound financial or business principles and prudent commercial practices, investigate, inquire into and report all matters relating to controls and monitoring of the County budget.

County Assembly committee activities include; Proposal of rules for the orderly and effectiveness conduct of the committee business and such rules shall upon be approved by the County Assembly, to check whether or not the legislation passed by the Assembly has been operationalized, investigate inquire into, to vet and report on all appointments where the Constitution or any law requires the County Assembly approve, except those under standing

order 185, guide and co-ordinate the operation, policies and mandates of all committees, deliberate on and apportion the annual operating budget among the committees.

- Development partner oversight activities

The organization has an Implementation Committee which oversees project implementation within the County. It ensures that the resources available to the project are used as effectively as possible to achieve the project objectives and expected results. The Committee provides advice to promote effective linkages with institutions and organizations at national and global level to further the overall objectives of the project and attract additional resources.

(e) Entity Headquarters

P.O. Box 100, 30100
Assembly Hall
Uganda Road
Eldoret, KENYA

(f) Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance

The County Assembly has performed well at 99.85% in terms of its budget. Uasin Gishu County Assembly had a budget of ksh. 683,014,946 and total exchequers for the year were equivalent to ksh. 682,950,255 and out of this, ksh. 683,437,576 were utilized. Attached, find pie charts and graphs in respect to this.

Operational Performance

The County Assembly passed six (6 laws during the financial year 2019/2020.

- ✓ *Bills passed –six (6).*

The amendment bills passed were to put in place a Fund Manager who will be fully accountable for all the funds that had been created for example Inua Biashara Fund, Cooperative Development Fund and Bursary Fund

The process of dates when the County Budget was passed including the supplementary budgets is as follows;

- ✓ *Annual Development Plan passed on 27th February 2020*
- ✓ *County Fiscal Strategy Paper passed on 12th March 2020*
- ✓ *County Debt Management strategy Paper passed on 20th May 2020*
- ✓ *Budget Estimates for Financial year 2019/2020 was passed on 24th July 2019*
- ✓ *1st Supplementary Budget was passed on 11th May 2020*
- ✓ *2nd Supplementary Budget was passed on 18th June 2020*

Highlights on the oversight role of the County Assembly.

- ✓ *The Sectoral Committees always have sessions with the CECM and CO to follow up on departmental annual development plans*
- ✓ *The Committee of the whole House Chaired by the Chair Implementation Committee had a sessions with all the CECs and COs for them to present their departmental progress reports and budget implementation*
- ✓ *All Committees conduct site visits to check on projects being implemented by Executive arm of Government and present reports to the house*

All Sectoral Committees receive quarterly reports from respective departments which forms basis of discussion and report writing to be tabled in the House.

The names of the Assembly's committee are:

- 1. Roads, Transport, Energy & Public works*
- 2. Health services*
- 3. Lands and Housing*
- 4. Agriculture*
- 5. Trade and Industrialization*
- 6. Devolution and Public administration*
- 7. Livestock Development and fisheries*
- 8. Water, Environment & Natural resources*
- 9. Education, Culture and Social services*
- 10. Public services management*

UASIN GISHU COUNTY ASSEMBLY
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For the year ended June 30, 2020

11. Ict and E-Government
12. Physical planning and Urban Development
13. Budget and Appropriation
14. Finance and Economic Planning
15. implementation
16. Public accounts Committee
17. Youth Affairs and sports
18. Cooperatives and enterprise development
19. Delegated Committee
20. Tourism and wild life management
21. Public Investment committee
22. Gender, culture, social services and welfare
23. Security committee
24. House rules procedures and privileges committee

Highlights on the oversight role include;

- Receive and dispensed public petitions
- Pass motions
- Passing bills
- Approval of CEC's and CO's

Performance of key development projects

The County Assembly The key development projects are included the Assembly procurement plan and departmental work plan. The key development projects include; construction of perimeter wall, improvement of Assembly chambers and renovation of Assembly offices. The progress undertaken so far is that the Assembly has completed award and the bidders have signed the contracts. The implementation works have commenced and is expected to be through in the next 30 weeks. When completed we shall have enhanced security, safety and good work environment. The above mentioned tenders were advertised in widely circulated print media, county Assembly website and IFMIS portal website for fair competition and transparency. Evaluations were done through the improved digital IFMIS system and the most responsive bidder won. We treat our suppliers with dignity they deserve and pay them promptly.

Comment on value-for-money achievements

Enhanced use of digital communication platform, Good working environment will improve on the service delivery to the citizens of Uasin Gishu County thus value for money, will have been achieved.

Challenges and Recommended Way Forward

1. Inadequate office space and committee rooms for both staff and members of the County Assembly
2. Lack of funds to support capacity development for staff thus impacting service delivery
3. Issues related to IFMIS on release of funds
4. Covid-19 came with a myriad of challenges that forced the County Assembly members and

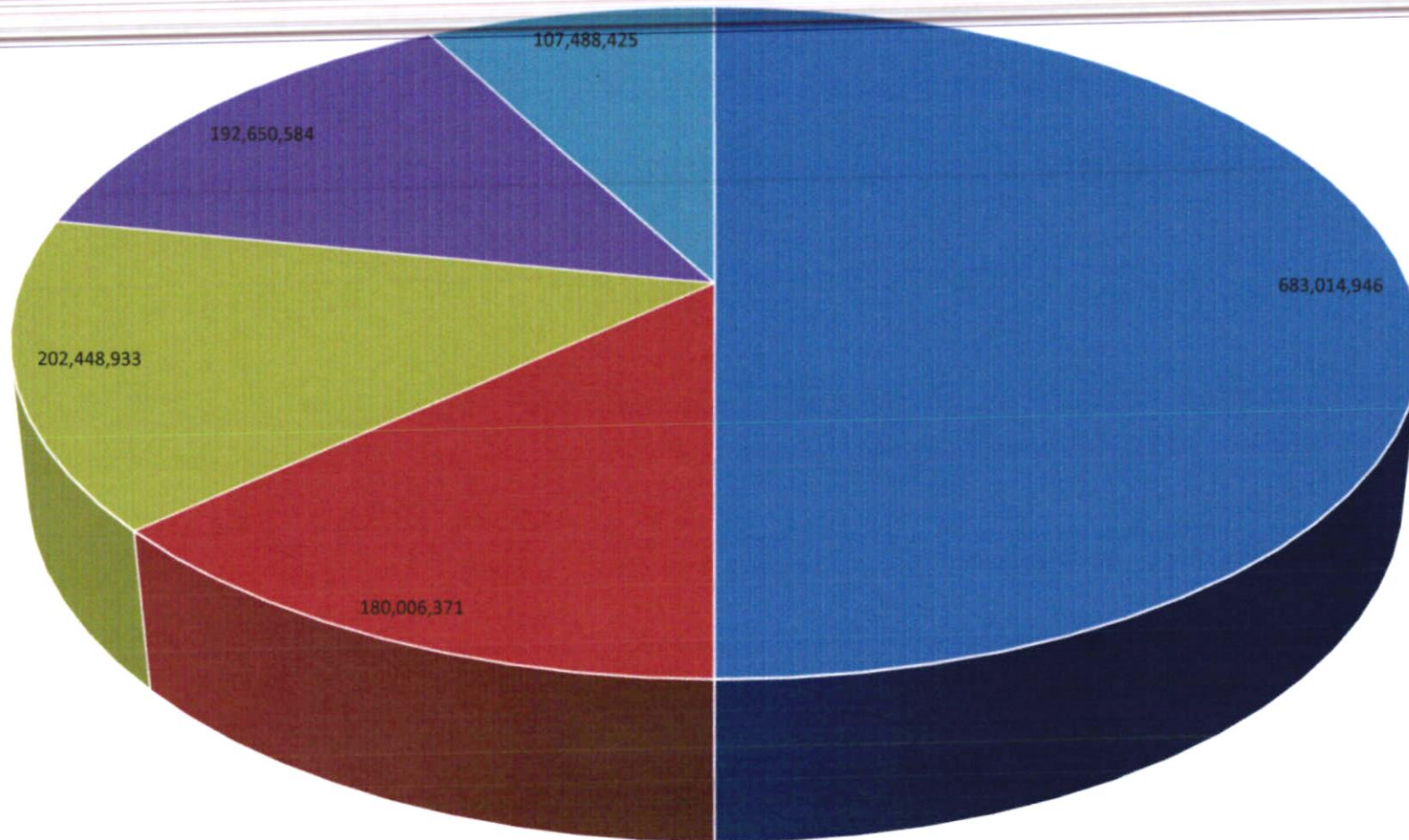
UASIN GISHU COUNTY ASSEMBLY
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For the year ended June 30, 2020

staff to work from home for quite some time. The assembly leadership had to think of ways of ensuring work went on such as using digital platforms, reducing the number of members attending a session to enable social distancing, regular and scheduled fumigation of county assembly premises, provision of face masks and sanitizers among other interventions. The County Assembly does not have adequate office space for staff and members. Moreover, there are no spacious rooms for committees. Indicate the future outlook of the County Assembly as laid out in the strategic plan. On the other hand, there were slow project implementations, slow County's operations and at some point there was delays in exchequer releases.



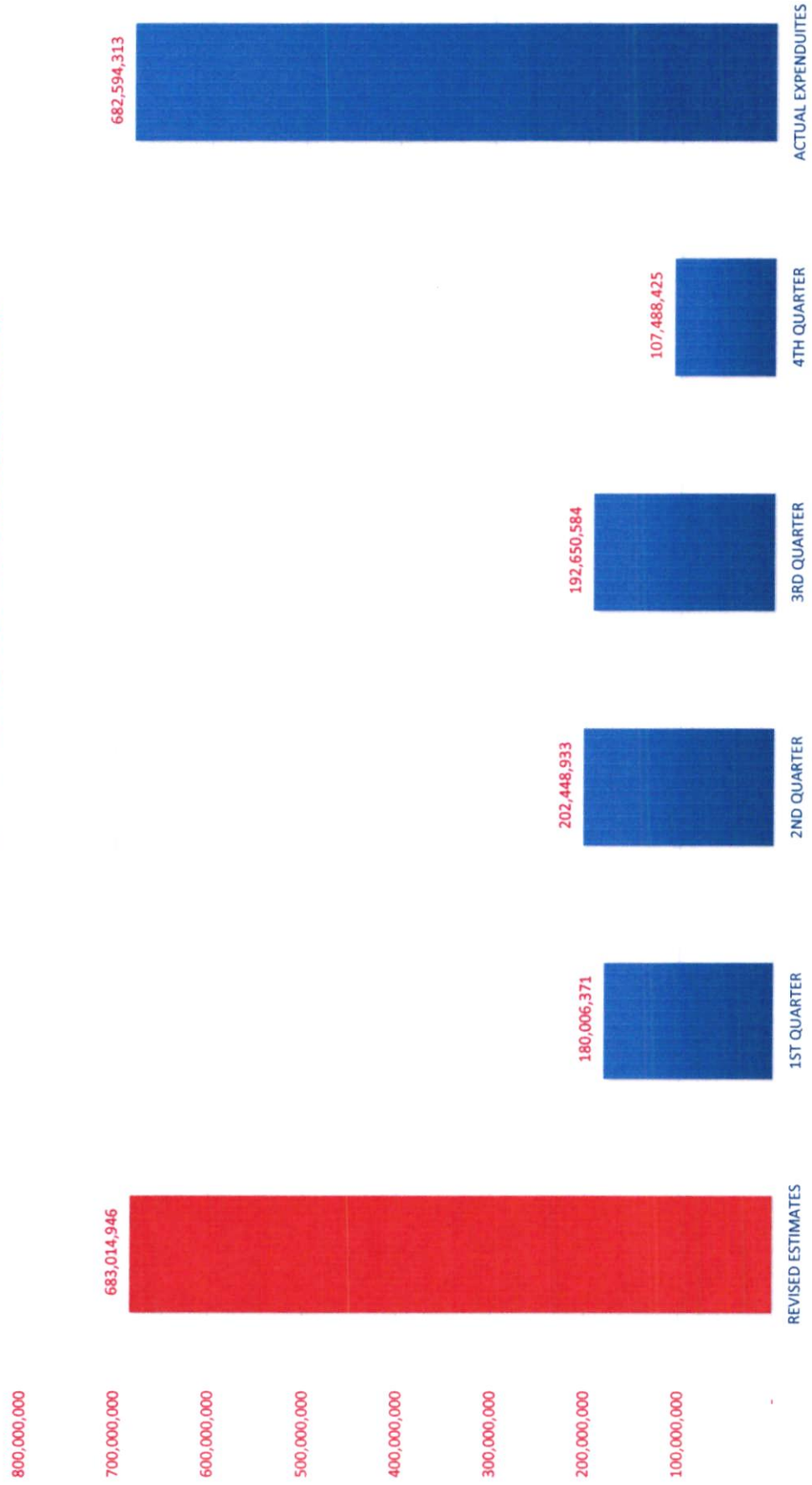
Sign
Clerk of the County Assembly

A PIE CHART OF REVISED ESTIMATES

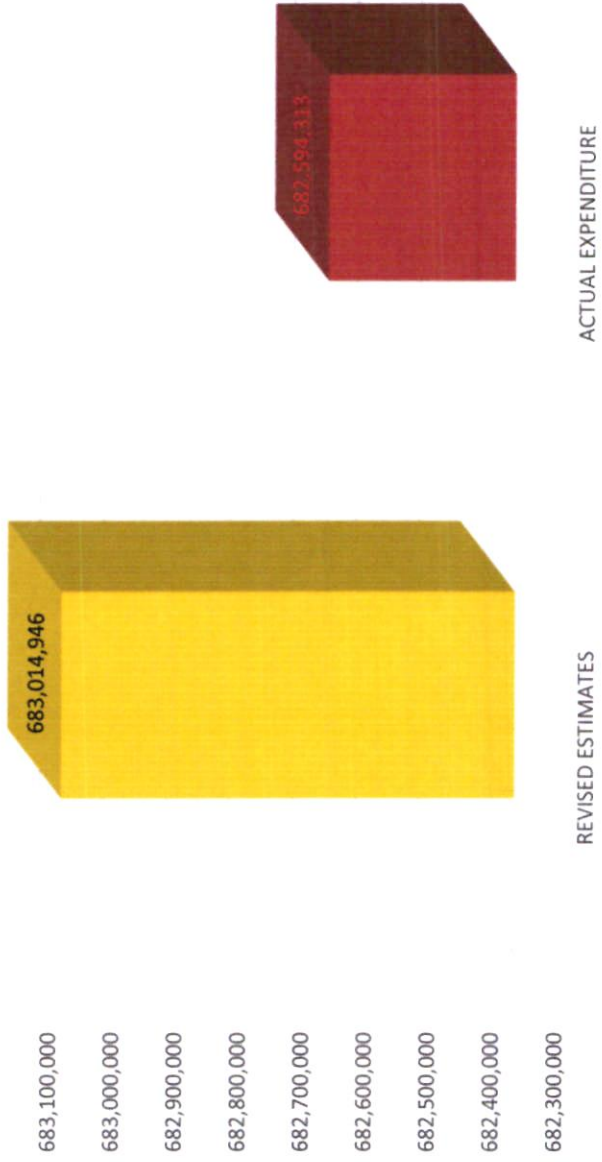


■ REVISED ESTIMATES ■ 1ST QUARTER ■ 2ND QUARTER ■ 3RD QUARTER ■ 4TH QUARTER

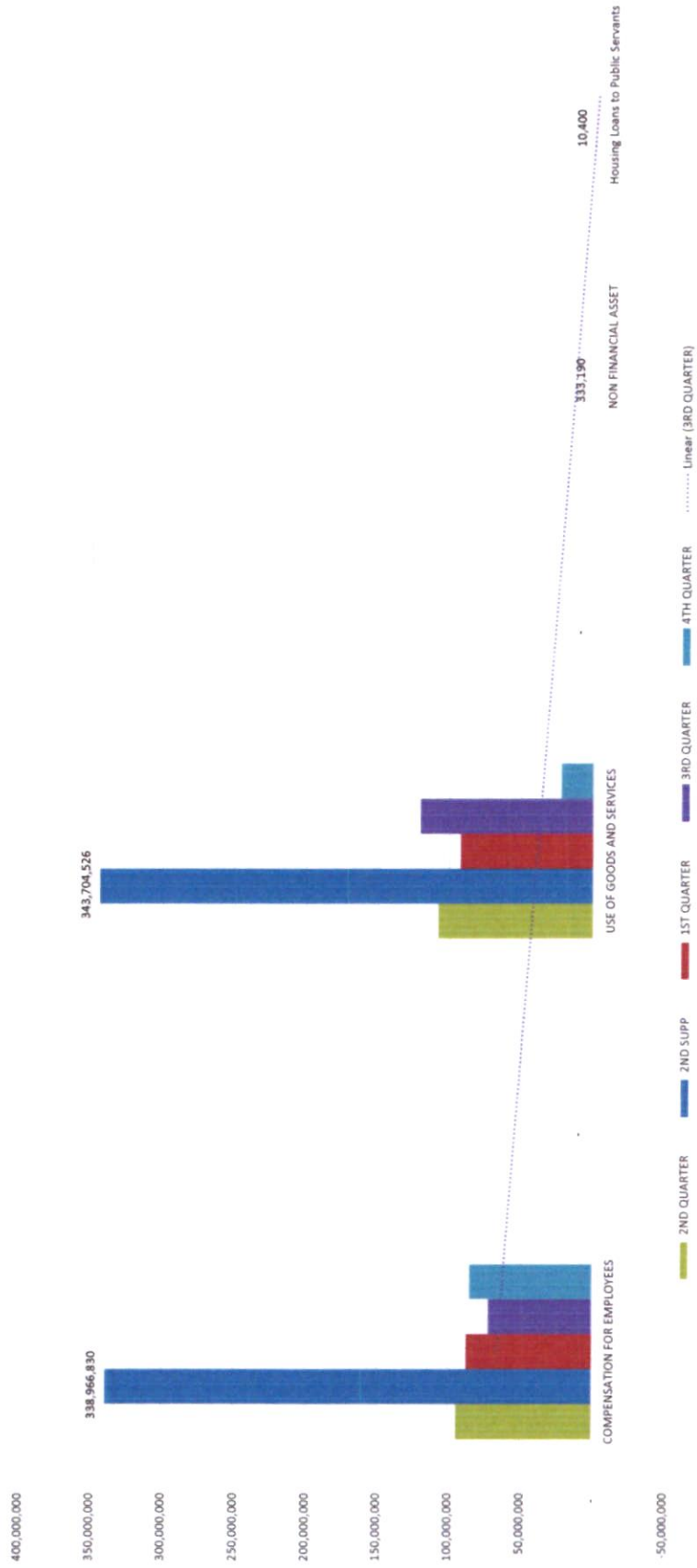
A GRAPH OF REVISED ESTIMATES AGAINST ACTUAL EXPENDITURE



A GRAPH OF REVISED ESTIMATES AND ACTUAL EXPENDITURE



A GRAPH SHOWING PERFORMANCE PER QUARTER



UASIN GISHU COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES

Introduction

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

The key mandate of the County Assembly of Uasin Gishu is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

Attached were the expected outputs of the assembly in FY 19/20

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 19/20 MCA were trained on List attached
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	standing orders were reviewed and resulted to – kindly check on the attached list

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

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

2. Environmental performance

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

3. Employee welfare

On matters recruitment we are guided by the values and principles of the public service spelt out in the Article 232 of the constitution. This is elaborated well in the HR Manuel. We have been successful in our endeavors of ensuring that the environment surrounding and within the precincts of the Assembly is conducive for Hon. Members, staff and members of the public.

4. Market place practices

a) Responsible competition practice.

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

b) Responsible Supply chain and supplier relations

The entity owners its contract to the supplier who wins the contract during the tender process by issuing a notification by and a award letter thereafter issue an LSO/LPO.

c) Responsible marketing and advertisement

- ✓ Provision of marketing permits is a regulatory tool developed by the organization through passage of a finance bill which categorizes businesses according to their specialization.
- ✓ Prior to issuance of permits, businesses are required to adhere to ethical considerations relevant to their specific business establishments.
- ✓ Ensure adverts are honest and trustworthy through approval of advertisement information

d) Product stewardship

- ✓ The organization is keen on enforcement of Kenya Bureau of Standards (KEBS) standards on product quality.

REPUBLIC OF KENYA



UASIN GISHU COUNTY ASSEMBLY

SECOND ASSEMBLY

(First Session)

BILL TRACKER 2017/2018

The Bill Tracker provides an overview of the current status of all bills before the Uasin Gishu County Assembly during the year 2017/2018

S/N	Bill Name	Sponsor	KCA bill/No	Dated	Gazette	1 st Read (Date)	2 nd Read (Date)	3 rd Read (Date)	Remarks	ASSENT
1	Uasin Gishu County Supplementary Appropriation Bill No. 1 of 2018	Hon. Jonathan Ngetich, MCA	1 of 2018	7th March 2018	Uasin Gishu County Gazette Supplement No. 2	7th March 2018	7th March 2018	7th March 2018	Passed	Assented
2	Uasin Gishu County Public Health and Sanitation Bill No.2 of 2017	Hon. Hosea Some, MCA	2 of 2017	2nd October, 2017	Uasin Gishu County Gazette Supplement No. 3					



3	Uasin Gishu County Assembly Service (Ward Offices) Amendment Bill, No.3 of 2018	Hon. Pius Kigen, MCA	3 of 2018	12th March, 2018	Uasin Gishu County Gazette Supplement No.4		1st November, 2018	1st November, 2018	Passed	Assented
4	Uasin Gishu County Inua Biashara Fund Bill, No. 4 of 2018	Hon. David Keitany, MCA	4 of 2018	27th March 2018	Uasin Gishu County Gazette Supplement No. 5	27th March 2018	17th July 2018	17th July 2018	Passed	Assented
5	Uasin Gishu County Disaster Management Bill, No. 5 of 2018	Hon. Gilbert Tenai, MCA	5 of 2018	30th May, 2018	Uasin Gishu County Gazette Supplement No. 6					
6	Uasin Gishu County Appropriation Bill, No. 6 of 2018	Hon Jonathan Ng'etich, MCA	6 of 2018	28th June 2018	Uasin Gishu County Gazette Supplement No. 7	28th June 2018	28th June 2018	28th June 2018	Passed	Assented
7	Uasin Gishu County Finance Bill, No. 7 of 2018	Hon. Stephen Letting, MCA	7 of 2018	20th September, 2018	Uasin Gishu County Gazette Supplement No. 8	12th September 2018				



8	Uasin Gishu County Supplementary 1 Appropriation Bill, No.8 of 2018	Hon. Jonathan Ngetich, MCA	8 of 2018	9th October, 2018	Uasin Gishu County Gazette Supplement No. 9	11th October, 2018	11th October, 2018	Passed	Assented
9	Uasin Gishu County Supplementary 2 Appropriation Bill, No. 9 of 2019	Hon. Jonathan Ngetich, MCA	9 of 2019	22nd February, 2019	Uasin Gishu County Gazette Supplement No. 10	22nd February, 2019	22nd February, 2019	Passed	Assented
10	Uasin Gishu County Ward Development Fund Bill, No. 10 of 2019	Hon. Jonathan Ngetich, MCA	10 of 2019	20th March, 2019	Uasin Gishu County Gazette Supplement No.11		9th May, 2019	Passed	Gazeted vide Speaker's Authority
11	Uasin Gishu County Appropriation Bill, No. 11 of 2019	Hon. Jonathan Ngetich, MCA	11 of 2019	10th May 2019	Uasin Gishu County Gazette Supplement No. 12		10th May 2019	10th May 2019	Assented
12.	Uasin Gishu County Bursary Skill Development (Amendment) Bill No. 12 of 2019	Hon. Noah Kemboi, MCA	12 of 2019	5th November 2019	Uasin Gishu County Gazette Supplement No. 13				Assented

13	Uasin Gishu County Cooperative Enterprise Development (Amendment) Bill No. 13 of 2019	Hon. Edwin Korir	13 of 2019		Uasin Gishu County Gazette Supplement No. 14	5th November 2019				Assented
15	Uasin Gishu Inua Biashara Fund (Amendment) Bill No. 14 of 2020	Hon. David Keitany	14 of 2020		Uasin Gishu County Gazette Supplement No. 15	29th March 2020				Assented
17	Uasin Gishu County Cooperative Societies Bill No. 16 of 2020	Hon. Edwin Korir	No. 16 of 2020		Uasin Gishu County Gazette Supplement No. 17	4th February 2020				
18	Uasin Gishu County Supplementary 1 Appropriation Bill No. 17 of 2020	Hon. Jonathan Ngetich	No. 17 of 2020		Uasin Gishu County Gazette Supplement No. 18	8th May 2020	10th May 2020	10th May 2020	10th May 2020	Assented
19	Uasin Gishu County Appropriation Bill No.	Hon. Jonathan Ngetich	No. 18 of 2020		Uasin Gishu County Gazette Supplement No. 19	26th June 2020	5th August 2020	5th August 2020	5th August 2020	Assented
20	Uasin Gishu County Education Revolving Fund (Amendment) Bill No. 19 of 2020	Hon. Noah Kemboi	No. 19 of 2020		Uasin Gishu County Gazette	19th June 2020				



- ✓ Adherence to the provisions of article 46 of the Constitution of Kenya 2010

5. Community Engagements-

The County Assembly engages the community in two areas i.e. through sporting activities and during public participation exercises. Public participation is having an open, accountable and structured process where citizens or people or a segment of a community can interact, exchange views and influence decision making process.

We have also engaged the community through sporting. We normally sponsor tournaments between the Assembly football team and the teams in various wards.

In 2019 during sports through sponsorship from various organizations we organized 5 kilometers race for the community during the opening of CASA games.

In this sports sponsorship the youth get more disciplined and their talents are unearth giving them more future opportunities.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 18th January 2021.



Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF UASIN GISHU FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Uasin Gishu set out on pages 1 to 31, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statements 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 Assembly of the Uasin Gishu as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Cash and Cash Equivalents

The statement of financial position and as disclosed in Note 8A reflects cash and cash equivalents balance of Kshs.55,943 as at 30 June, 2020. However, cash books for the ward offices accounts were not provided for audit verifications. Further, the County Treasury authority for the operationalization of the ward bank accounts was not provided for audit review.

Consequently, the accuracy and completeness of cash and cash equivalents balance of Kshs.55,943 as at 30 June, 2020, could not be confirmed.

2.0 Unsupported Payment of Rent for Ward Offices

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects expenditure of Kshs.343,587,491 in respect of use of goods and services. Included in this amount is Kshs.6,340,000 incurred on rentals of produced assets. Review of records provided revealed that there was no lease agreement or contract between the County Assembly and the landlords. Further, the invoices in support of the payment of rent were not provided for audit review.

In addition, that the rent for all the wards offices was pegged at Kshs.15,000 per month. However, it was not possible to confirm how the rent charges were determined since ward offices are not located in the same area.

In the circumstances, the validity and accuracy of the rent expenditure for ward offices of Kshs.6,340,000 for the year ended 30 June, 2020, could not be confirmed.

3.0 Unsupported Payment of Wages toward Employees

The statement of receipts and payments for the year ended 30 June, 2020, reflects compensation of employees' expenditure of Kshs.326,292,687. This included an amount of Kshs.30,636,000 paid to one hundred and forty-one (141) ward employees working for the Members of County Assembly. However, personal files and other employment documents were not provided for audit verification.

Consequently, the validity of the expenditure Kshs.30,636,000 incurred on salaries for ward employees for the year ended 30 June, 2020, could not be confirmed.

4.0 Unsupported Foreign Travel

The statement of receipts and payments and as disclosed also in Note 3 to the financial statements reflects expenditure of Kshs.343,587,491 in respect of use of goods and services. Included in this amount is Kshs.26,500,000 incurred on foreign travel and subsistence allowance. The foreign travel and subsistence allowance included an amount of Kshs.4,050,749 paid to staff members while participating in the East Africa Local Authorities Sports and Cultural Association (EALASCA) in Kampala, Uganda. However, examination of documents in support of the expenditure revealed the following anomalies:

- (i) Management did not provide the list of participants from County Assemblies Sports Association (CASA) for the Kenyan team showing the various games in which the Kenyan participants were involved.
- (ii) The members of staff did not get approval from the State Department of Devolution as required under circular Ref: OP/CAB.1/7A dated 26 January, 2015.
- (iii) The members of staff did not attach bus hire invoices or tickets to account for an amount of Kshs.10,000 that was disbursed for transportation costs.
- (iv) The members of staff did not produce certificates of participation to confirm their participation in the games.

Consequently, the validity of the expenditure Kshs.4,050,749 incurred on the East Africa Local Authorities Sports and Cultural Association (EALASCA), games for the year ended 30 June, 2020, could not be confirmed.

5.0 Irregular Subscriptions to the Society of Clerks Table and County Assembly Forum

The statement of receipts and payments and as disclosed also in Note 3 to the financial statements reflects expenditure of Kshs.343587,491 in respect of use of goods and services. Included in this amount are other operating expenses amount of Kshs.16 449,244. The amount includes payments for annual subscription to Society of Clerks Table of Kshs.500,000 and County Assembly Forum of Kshs.2,000,000. However, there was no legislation or policy in place to authorize such subscriptions and to justify the payments.

In the circumstances, the validity of the expenditure on subscription fees of Kshs.2,500,000 for the year ended 30 June, 2020, could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly 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 period under review.

Other Matter

1.0 Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.733,014,946 and Kshs.683,014,946 respectively resulting to an under-expenditure of Kshs.50,000,000 or 6.8% of the budget. The under-expenditure was as a result of development budget that was not spent. The non-utilization of the development budget affected the planned activities and may have impacted negatively on service delivery to the residents.

2.0 Unresolved Prior Year Audit Matters

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

Governance. However, the Management has not resolved the issues nor given any explanation. Management has indicated that the issues have remained unresolved as the Senate has not met to deliberate on the same.

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

1.0 Expenditure on Salaries, Emoluments and Benefits

The County Assembly spent Kshs.326,292,687 on compensation of employees and Kshs.12,659,795 on social security benefits. The total expenditure of Kshs.338,942,482 on the two items represents 50% of the total receipts of Kshs.682,950,255. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive Committee Member with the approval of the County Assembly to set a limit on the County Government's expenditure on wages and benefits for its public officers pursuant to Section 107(2) of the Public Finance Management Act, 2012 which should not exceed thirty-five percent of the County Government's total revenue.

Consequently, the Management was in breach of law.

2.0 Failure to Observe One Third Rule on Staff Establishment

A review of human resource records revealed that the County Assembly had a staff establishment of ninety-nine (99) employees out of whom eighty-nine percent (89%) were from the dominant community. This was contrary to the provisions of Section 65(1)(e) of the County Governments Act, 2012 which requires the County Public Service Board to ensure that at least thirty percent (30%) of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community.

Consequently, the Management was in breach of law.

3.0 Members of County Assembly and Employees Earning Less Than a Third of their Basic Pay

Audit review of the payroll for the months of December, 2019 to March, 2020 revealed that Members of County Assembly and employees of the assembly were receiving salaries less than a third of their basic pay as tabulated below:

Salary Month	Dec 2019	Jan 2020	Feb 2020	Mar 2020
Members of the County Assembly whose net salary was less than one third of their basic salary.	22	45	40	28
County Assembly employees whose net salary was less than one third of their basic salary.	2	8	9	12
Total	24	53	49	40

The was contrary to Section 19(3) of the Employment Act, 2007 provides that the total amount of all deductions made by an employer from the wages of his employee at any one time should not exceed two thirds of such wages.

Consequently, the Management was in breach of 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

1.0 Lack of Information Communication Technology Policies

As reported in the previous year, review of the Information and Communication Technology (ICT) of the County Assembly revealed that the Assembly did not have an IT Policy, Data Recovery Plan (DRP) and IT security policy in the year 2019/2020. Further, the County Assembly did not have an IT steering committee which is critical in performing the oversight function and formulation of policies.

2.0 Lack of Audit Committee and Weak Internal Audit Unit

The County Assembly had not constituted an audit committee as required under Regulation 167(1) of the Public Finance Management (County Government) Regulations, 2015. Further, the Internal Audit Unit was reporting both functionally and administratively to the Accounting Officer due to the absence of an audit committee.

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 processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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 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 noncompliance. 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 Uasin Gishu County Assembly 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

Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 December, 2021

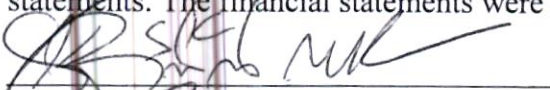
UASIN GISHU COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

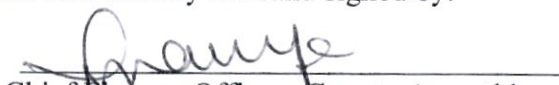
7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019/20	2018/19
	Note	KShs	KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	682,950,255	671,479,866
Proceeds from Sale of Assets		-	-
Other Receipts		-	-
TOTAL RECEIPTS		682,950,255	671,479,866
PAYMENTS			
Compensation of Employees	2	326,292,687	306,051,584
Use of goods and services	3	343,587,491	333,730,974
Subsidies			-
Transfers to Other Government Entities	4	543,263	389,491
Other grants and transfers		-	-
Social Security Benefits	5	12,659,795	16,481,819
Acquisition of Assets	6	301,855	14,621,453
Finance Costs	7	52,485	50,773
Other Payments		-	-
TOTAL PAYMENTS		683,437,577	671,326,094
SURPLUS/DEFICIT		(487,322)	153,772

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18th January 2021 and signed by:


 Clerk of the Assembly
 Name: Shadrack k. Choge

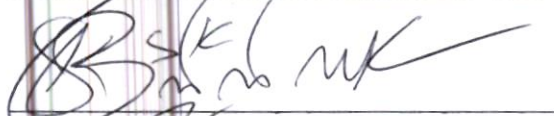

 Chief Finance Officer – County Assembly
 Name: Peter Ouyo

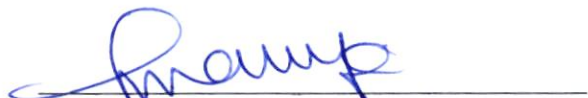
UASIN GISHU COUNTY ASSEMBLY
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For the year ended June 30, 2020

7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2019/20 KShs	2018/19 KShs
Cash and Cash Equivalents			
Bank Balances	8A	55,943	543,263
Cash Balances	8B	-	-
Total Cash and cash equivalents		55,943	543,263
Accounts receivables – Outstanding Imprests		-	-
TOTAL FINANCIAL ASSETS		55,943	543,263
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions		-	-
NET FINANCIAL ASSETS		55,943	543,263
REPRESENTED BY			
Fund balance b/fwd	9	543,263	389,491
Surplus/Deficit for the year		(487,322)	153,772
NET FINANCIAL POSITION		55,943	543,263

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18th January 2021 and signed by:

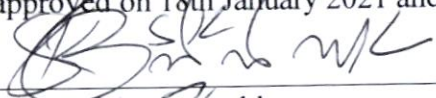

 Clerk of the Assembly
 Name: Shadrack k.Choge

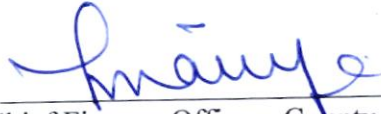

 Chief Finance Officer – County Assembly
 Name: Peter Ouyo

7.3 STATEMENT OF CASH FLOWS

	Note	2019/20 KShs	2018/19 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	682,950,255	671,479,866
Payments for operating expenses			
Compensation of Employees	2	(326,292,687)	306,051,584
Use of goods and services	3	(343,587,491)	333,730,974
Transfers to Other Government Entities	4	(543,263)	389,491
Social Security Benefits	5	(12,659,795)	16,481,819
Finance Costs	7	(52,485)	50,773
Net cash flows from operating activities		(185,466)	14,775,225
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(301,855)	(14,621,453)
Net cash flows from investing activities		(301,855)	(14,621,453)
NET INCREASE IN CASH AND CASH EQUIVALENTS		(487,322)	153,772
Cash and cash equivalent at BEGINNING of the year	8A	543,263	389,491
Cash and cash equivalent at END of the year		55,943	543,263

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18th January 2021 and signed by:


 Clerk of the Assembly
 Name: Shadrack k. Choge


 Chief Finance Office – County Assembly
 Name: Peter Ouyo

UASIN GISHU COUNTY ASSEMBLY

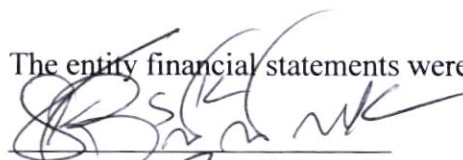
Reports and Financial Statements

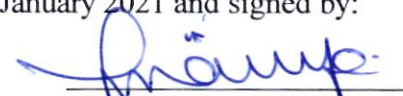
For the year ended June 30, 2020

**7.4 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT
COMBINED**

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget c=a+b	Actual on Comparable Basis e=d-c	% Utilization difference KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	730,000,000	3,014,946	733,014,946	682,950,255	99.9%
Other receipts	-	-	-	-	-
TOTAL	730,000,000	3,014,946	733,014,946	682,950,255	99.9%
PAYMENTS					
Compensation of Employees	324,618,034	1,689,000	326,307,034	326,292,686	99.9%
Use of goods and services	335,636,174	8,025,947	343,662,121	343,587,491	99.9%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	543,263	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	16,659,796	(4,000,000)	12,659,796	12,659,795	100%
Acquisition of Assets	53,033,191	(2,700,001)	50,333,190	301,855	-
Finance Costs	52,805	-	52,805	52,485	99.4%
TOTAL	730,000,000	(3,014,946)	733,014,946	683,437,576	99.9%
SURPLUS/ DEFICIT				(487,322)	

The entity financial statements were approved on 18th January 2021 and signed by:


Clerk of the Assembly
Name: Shadrack K. Choge



Chief Finance Office – County Assembly
Name: Peter Ouyo


UASIN GISHU COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	d-e	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	680,000,000	3,014,946	683,014,946	682,950,255	99.9%
Proceeds from Sale of Assets	-	-	-	-	-
TOTAL	680,000,000	3,014,946	683,014,946	682,950,255	99.9%
PAYMENTS					
Compensation of Employees	324,618,034	1,689,000	326,307,034	326,292,686	99.9%
Use of goods and services	335,636,174	8,025,947	343,662,121	343,587,491	99.9%
Transfers to Other Government Entities	-	-	-	543,263	-
Social Security Benefits	16,659,796	(4,000,000)	12,659,796	12,659,795	100%
Acquisition of Assets	3,033,191	(2,700,001)	333,190	301,855	-
Finance Costs	52,805	-	52,805	52,485	99.4%
Other Payments	-	-	-	-	-
TOTAL	680,000,000	3,014,946	683,014,946	683,437,576	99.9%
Surplus/ Deficit	-	-	-	(487,322)	

The entity financial statements were approved on 18th January 2021 and signed by:


 Clerk of the Assembly
 Name: Shadrack K. Choge

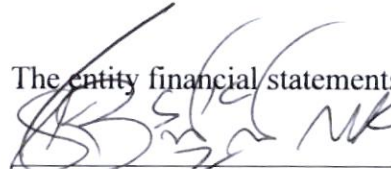

 Chief Finance Office – County Assembly
 Name: Peter Ouyo

UASIN GISHU COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

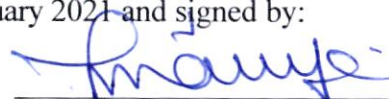
7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	50,000,000	-	50,000,000	-	0%
TOTAL	50,000,000	-	50,000,000	-	0%
PAYMENTS					
Acquisition of Assets	50,000,000	-	50,000,000	-	0%
TOTAL	50,000,000	-	50,000,000	-	0%
SURPLUS/ DEFICIT	-	-	-	-	

The entity financial statements were approved on 18th January 2021 and signed by:



Clerk of the Assembly
 Name:



Chief Finance Office – County Assembly
 Name: Peter Ouyo

7.7. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer/ County Treasury

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

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

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

b) Recognition of payments

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

Compensation of employees

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

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.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

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

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 0.00 compared to KShs 0.00 in prior period as indicated on note 8A. There were no other restrictions on cash during the year.

7. Accounts Receivable

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

8. Accounts Payable

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

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Non-current assets

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

10. 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 *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

11. 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 Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Contingent Assets

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

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Uasin Gishu County Assembly budget was approved as required by Law .The original budget was approved by the County Assembly on 2nd May 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was two number of supplementary budgets passed in the year. The supplementary budgets were approved on 11/05/2020 and 18/06/2020. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

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

16. Errors

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

UASIN GISHU COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2020

17. Related party transactions

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

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7.8. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	143,786,227	134,779,008
Transfers from the County Treasury for Q2	235,049,703	193,579,445
Transfers from the County Treasury for Q3	144,587,555	145,836,813
Transfers from the County Treasury for Q4	159,526,770	197,284,600
Cumulative Amount	682,950,255	671,479,866

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. COMPENSATION OF EMPLOYEES

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	162,394,816	150,018,970
Basic wages of temporary employees	35,219,825	28,010,000
Personal allowances paid as part of salary	106,640,528	108,984,821
Personal allowances paid as reimbursements	4,813,500	4,813,527
Personal allowances provided in kind	0	0
Pension and other social security contributions	17,224,018	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	326,292,687	306,051,584

3. USE OF GOODS AND SERVICES

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	979,521	2,413,061
Communication, supplies and services	2,310,000	1,310,596
Domestic travel and subsistence	108,499,795	109,536,847
Foreign travel and subsistence	26,500,000	33,000,000
Printing, advertising and information supplies & services	46,041,220	32,828,172
Rentals of produced assets	6,340,000	6,180,000
Training expenses	30,386,719	20,328,389
Hospitality supplies and services	55,064,634	51,815,082
Insurance costs	28,533,611	34,812,206
Specialized materials and services	1,777,048	3,859,266
Office and general supplies and services	9,036,574	13,190,709
Fuel Oil and Lubricants	4,196,747	3,920,870
Other operating expenses	16,449,244	11,167,528
Routine maintenance – vehicles and other transport equipment	7,472,378	9,368,248
Routine maintenance – other assets		
Total	343,587,491	333,730,974

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20	2018/19
	KShs	KShs
Transfers to National Government entities	543,263	389,491
Transfers to other County Assembly entities	-	-
(insert name of budget agency)	-	-
TOTAL	543,263	389,491

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. SOCIAL SECURITY BENEFITS

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits	12,659,795	16,481,819
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	0
Total	12,659,795	16,481,819

6. ACQUISITION OF ASSETS

Non-Financial Assets	2019/20	2018/19
	KShs	KShs
Purchase of Vehicles and Other Transport Equipment	0	8,368,000
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and Equipment	301,855	6,243,453
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation of Civil Works	0	0
Purchase of ICT Equipment	0	0
Acquisition of Other Inventories	0	0
Domestic lending and on-lending	-	10,000
Total purchase of non-financial assets	0	0
Total	301,855	14,621,453

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. FINANCE COSTS

	2019/20	2018/19
	KShs	KShs
Bank Charges	52,485	50,773
Exchange Rate Losses	0	0
Other Finance costs	0	0
Interest on borrowings	0	0
Total	52,485	50,773

8. CASH AND BANK BALANCES

8A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
CBK, 1000241837. & KSH	Recurrent Acc	16,385.8	301,528
KCB, 1178442411. & KSH	Recurrent Acc	39,557	241,735
KCB, 1142325717. & KSH	Recurrent Acc	-	-
CBK, 1000292881. & KSH	Deposit acc	-	-
CBK, 1000292897, & KSH	Development Acc	-	-
Ward Office Accounts;	Recurrent Acc;	-	-
KCB, 12266951783	Recurrent Acc;	-	-
COOPERATIVE, 1141443543100	Recurrent Acc;	-	-
KCB, 121018666	Recurrent Acc;	-	-
KCB, 1224523725	Recurrent Acc;	-	-
KCB, 1225828554	Recurrent Acc;	-	-
KCB, 1226668631	Recurrent Acc;	-	-
KCB, 1226837263	Recurrent Acc;	-	-
KCB, 1230930507	Recurrent Acc;	-	-
KCB, 1226637507	Recurrent Acc;	-	-
EQUITY, 300262130092	Recurrent Acc;	-	-
KCB, 1226150896	Recurrent Acc;	-	-
KCB, 1230979751	Recurrent Acc;	-	-
KCB, 122641833	Recurrent Acc;	-	-
KCB, 1224505719	Recurrent Acc;	-	-

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KCB,1226914926	Recurrent Acc;	-	
FAMILY,82000005276	Recurrent Acc;	-	
FAMILY,82000004820	Recurrent Acc;	-	
KCB,1224520769	Recurrent Acc;	-	
KCB,1226381790	Recurrent Acc;	-	
FAMILY,85000065951	Recurrent Acc;	-	
KCB,1233394347	Recurrent Acc;	-	
KCB,1228693358	Recurrent Acc;	-	
KCB1226698689	Recurrent Acc;	-	
KCB,1226489710	Recurrent Acc;	-	
KCB,1228733775	Recurrent Acc;	-	
FAMILY,85000068937	Recurrent Acc;	-	
KCB,1228546681	Recurrent Acc;	-	
KCB,1150084685	Recurrent Acc;	-	
KCB,1150114215	Recurrent Acc;	-	
KCB,1226532535	Recurrent Acc;	-	
Total	Recurrent Acc;	55,943	543,263

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8B. CASH IN HAND

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
Total	0	0

9. FUND BALANCE BROUGHT FORWARD

Description	2019/20	2018/19
	KShs	KShs
Bank accounts	543,263	389,491
Cash in hand	0	0
Accounts Receivables	0	0
Accounts Payables	0	0
Total	543,263	389,491

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Construction of buildings	0	0	(0)	0
Construction of civil works	0	0	(0)	0
Supply of goods	3,023,089	1,870,587	3,023,089	1870,587
Supply of services	16,276,196	13,340,860	16,276,196	13,340,860
Total	19,299,285	15,211,447	19,299,285	15,211,447

2. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

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

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Related party transactions:

	2019-2020 Kshs	2018-2019 Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	174,496,908	162,876,396
Key Management Compensation (Clerk and Heads of departments)	22,614,220	25,839,380
Total Compensation to Key Management	197,111,128	188,715,776
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	0	0
Transfers to County Corporations	0	0
Transfers to non reporting entities e.g ECD centres, welfare centres etc	0	0
Total Transfers to related parties	0	0
Transfers from related parties		
Transfers from the County Executive- Exchequer	682,950,255	671,478,866
Payments made on behalf of the County Assembly by other Government Agencies	0	0
(Insert any other transfers received)	0	0
Total Transfers from related parties	682,950,255	671,479,866

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8. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Other disclosures to the financial statements reflects total pending bills accounts payable figure of Kshs 19,299,284 which the County Assembly had accumulated as at 30 June 2019 contrary to Treasury Circular ref. AG 3/101/75 which requires Accounting officers to establish effective financial controls and maintain financial discipline in order to achieve efficient utilization of resources and ensure adherence to financial	It is true by the close of of the financial year 2018/2019 the County Assembly had pending bills of ksh.19,299,284. However, in the financial year 2019/2020, the pending bills were treated as as the first charge and has been cleared.	Accounting Officer	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status; (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	regulations and procedures and curb accumulation of pending bills.				
4.2	A review of the expenditure records revealed only Kshs 8,355,900 was paid to Ms Toyota Kenya vide payment voucher 1062 date 12th Feb 2019 for the purchase of 2.8l Toyota fortuner leaving a Kshs 12,100 out of the reported amount unsupported	The amount of ksh.12, 100 in question has been supported and is available for audit verification.		Resolved	
4.3	Included in Use of Goods and Services figure of Kshs.333, 730,974 is routine maintenance of vehicles and other transport equipment of Kshs 9,368, 248. However, supporting schedules for the	The figure of ksh.4, 998,044 stated above as an overstatement of motor vehicle repair is as result of Fuels and oil lubricants. Schedules for the same have been provided and the figure of ksh.4, 998,044 has been reflected under Fuel and lubricants in the financial statement. Thesame will be availed for Audit		Resolved	

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	item reflected Kshs 4,370,204 and hence an overstatement of Kshs 4,998,044	verification.			
4.4	Included in the acquisition of assets is office furniture and general equipment of Kshs nil and Kshs. 6,243,453 wrongly posted as rehabilitation and renovation of plant and machinery instead of office furniture and general equipment.	Its true there was a misposting of office furniture and general equipment of Ksh.6, 243,453. The anomaly however has been corrected and the financial statements have been amended. This will be availed for Audit verification.		Resolved	
4.5 Recovery of more than 2/3 of Basic Salary	Verification of a sample of documents availed for audit revealed that various County Assembly members of staff received salary advances on diverse dates and recovery of which resulted to the	The County Assembly however has recovered the entire salary that was granted to staff and has adhered to laws and regulations. The Assembly has also gone ahead and took staff through a talk on personal Financial Management; this will go a long way in ensuring that they are able to plan their lives with the available		Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved /Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	members receiving less than 1/3 of their basic salaries contrary to the regulations as contained in the Uasin Gishu County Assembly Human Resource Manual Section D.22 (i) and (ii).	Finances.			
	The reconciliation statement reported an amount Kshs 174,965 as the amount for unrepresented cheques. There were however no details as to who were the payees. The status was also not clear as at the time of audit as to clearance of the cheques or otherwise.	The status of Kshs 174,965 and Kshs 284,085 indicated as unrepresented payments at the close of financial year 2018/2019 on CBK and KCB accounts has been provided for and its status as to when they were cleared has also been provided for.		Resolved	
	The statements of appropriation combining recurrent and	The statements of appropriation combining recurrent and development which had no adjusting		Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	development do not have adjusting figures for supplementary budget giving inaccurate information that there was no supplementary budget in the year.	figures for supplementary budget has been provided for and the adjusted statements have been availed for audit.			
	Included in the use of goods and services figure of Kshs.333,730,974 in the financial statement was Kshs.9,368,248 which was classified under routine maintenance vehicles and other transport equipment. However included in the figure of Kshs.9,368,248 was fuel, oil and lubricants amount of Kshs.4,998,044 which was incorrectly	The figure of ksh.4,998,044 which was incorrectly classified as under routine and maintenance has been corrected and posted under fuel, oil and lubricants. The same is available for verification.		Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	classified.				
	The financial statement of receipts and payments as at 30 th June 2019 reflects an amount of Kshs.16, 481,891.00 as Social Security Benefits. No schedules were availed to enable us to confirm the correctness of the payments.	The amount of Kshs.16, 481,891.00 reflected as Social Security Benefits of which schedules were not availed during audit are supported and the schedules are available for perusal and verification.		Resolved	
	A review of the County Revenue Fund Account statement revealed an amount of Kshs 101,291,582 as part of balance for the year end 30th June 2019, which are funds which ought to have been disbursed to the county assembly. No explanation was provided as	The amount of Kshs 101,291,582 as part of balance for the year end 30th June 2019, which are funds which ought to have been disbursed to the county assembly were requested for but the County Assembly did not receive the disbursement. The development budget was rolled over to the next financial year 2019/2020.		Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	to why these funds were not requisitioned.				

Guidance Notes:

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

Clerk of the County Assembly

Sign. 

Date.....

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9. ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	A	b	c	d=a-c		
Supply of goods						
1.Shamolex Enterprises	805,200	2019/2020	455,200	350,000	0	
2.Barton Agencies	254,192	2019/2020	149,096	105,096	0	
3.Bransuta Gen.supplies	396,000	2019/2020	276,000	120,000	0	
4.MFi solutions	405,144.83	2019/2020	60,344.83	344,800	0	
5.Spile works ltd	252,532	2019/2020	0	252,532		
6.Eldoret petroleum	1,844,401.83	2019/2020	1,285,742.83	558,659	0	
7. OLEMISS CONNECTION	52,000	2018/2019	0	52,000	52,000	
8.Futuretech Solutions	87,500	2019/2020	0	87,500	0	
Sub-Total	4,096,971		2,2263,84	1,870,587	0	
Supply of services						
1.Nation Media Group	1,343,280	2019/2020	0	1,343,280	0	
2.Media Max Networks	939,938	2019/2020	0	307,100	0	
3.Standard Media Group	1,257,778	2019/2020	317,840	939,938	0	
4.Shakil Auto Garage	760,815	2019/2020	0	760,815	0	
5.Total Security	2,205,000	2019/2020	704,700	1,500,300	0	
6.Lake Travel	2,525,315	2019/2020	1376255	1,149,060	0	
7.Weston Hotel	2,015,000	2019/2020	1,395,000	620,000	0	
8.Joseph Queens	2,621,660	2019/2020	1,905,570	716,090	0	
9.African Touch Safaris	1,138,385	2019/2020	843,635	294,750	0	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
10.Chebororwa ATC	2,284,920	2018/2019	0	2,284,920	1,050,000	
11.Newsphere electrical	28,780	2019/2020	0	28,780	0	
12.The star publication	169,350	2019/2020	0	169,350	0	
13.Joventure Hotel	2,577,500	2019/2020	1,677,500	900,000	0	
14.Keelu Resort	54,000	2019/2020	0	54,000	0	
15.Patcom Digital solutions	131,400	2019/2020	0	131,400	0	
16.Gurdit Sign shop	211,100	2019/2020	0	211,100	0	
17.Eldoret sports club	500,000	2019/2020	0	500,000	0	
18.Eri Supplies	376,600	2019/2020	0	376,600	0	
19.Astro Fire Safety	66,000	2019/2020	0	66,000	0	
20.Sixty Four Resort	1,432,600	2019/2020	728,750	703,850	0	
21.Telkom Ltd	651,142	2019/2020	367,615	283,527		
Sub-Total	23,390,563		9,949,703	13,340,860	0	
Grand Total	27,387,534		12,176,087	15,211,447		

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/19	Additions* during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost e/f (KShs) 2019/20
Land	49,108,389		-		49,108,389
Buildings and structures			-		
Transport equipment	22,193,000		-		22,193,000
Office equipment, furniture and fittings	2,915,453	301,855	-		3,217,308
ICT Equipment			-		
Machinery and Equipment	6,243,453		-		6,243,453
others	10,000		-		10,000
Infrastructure Assets			-		
Heritage and cultural assets			-		
Intangible assets			-		
Work In Progress			-		
Total	80,470,295		-		80,772,150

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

ANNEX 3 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)



REPUBLIC OF KENYA

F.O 30 RECURRENT A/C

BANK RECONCILIATION

KCB A/C 1178442411

as at 30th June, 2020. Station U Station Uasin Gishu County.

Balance as per Bank Certificate

Shs-

1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2 Receipts in Bank Statement not yet recorded in Cash Book

Shs-

3 Payments in Bank Statement not yet recorded in Cash Book

4 Receipts in Cash Book not yet recorded in Bank Statement

Bank Balance as per cash book

Sh.	Cts	Sh.	Cts	Sh.	Cts.
				861,846	75
				6,132,290	
				5,310,000	
				39,556	75

I certify that I have verified that Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

.....

signature

Designation

Date

