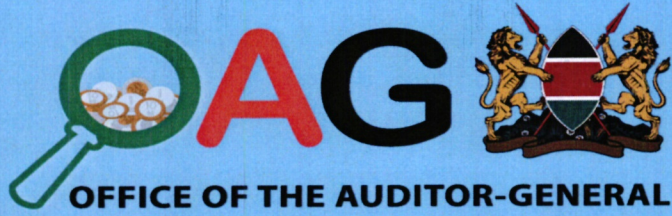


REPUBLIC OF KENYA



Enhancing Accountability

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BY WHOM THE TABLE	Abdirahman Noalim.

REPORT

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THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
UASIN GISHU**

**FOR THE YEAR ENDED
30 JUNE, 2022**



OFFICE OF THE AUDITOR-GENERAL
CENTRAL RIFT REGIONAL OFFICE

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UASIN GISHUCOUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEARENDED

30TH JUNE 2022

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

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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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 thirty 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 County Assembly of UasinGishu day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Mr. David K Kiplagat
2.	Clerk of the County Assembly	Mr. Shadrack K Choge
3.	Head of Departments	Mr. Peter Ouyo Mr. Samson Changwony Mr. Thomas Salbei Mr. Haron Sitenei Mr. Lazarus Kemboi Mrs. Michele Saina Mrs. Jesang Sally Mrs. Miriam Sawe Mr. Elias Koech Mr. Richard Bett Mr. David Sum
4.		-

**UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

(c) Fiduciary Management

The key management personnel who held office during the year ended 2021/2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr.Shadrack K Choge
2.	Chief Finance Officer	Mr. Peter Ouyo
3.	Principal Accountant	Mrs.Jesang Sally
4.		-

Key Entity Information and Management (Continued)

(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 understanding 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.

(e) Entity Headquarters

P.O. Box 100,
Assembly Hall
Uganda Road

ELDORET, KENYA

(f) Entity Contacts

Telephone:(254) 053-2062077

E-mail: info@ugcountyassembly. or.ke

Website: countyassembly. or.ke

(g) Entity Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

Kenya Commercial Bank

Eldoret West Branch

P.o Box 1597-30100

(h) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

NAIROBI, KENYA

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. Foreword By the Clerk Of The Assembly

2.1 Budget performance

The County Assembly has performed well at 100% on her Recurrent budget. UasinGishu County Assembly had a budget of ksh.1,026,425,298 included is Ksh.318, 633,490 for development expenditure. Total exchequers for the financial year under review were equivalent to ksh. 788,910,868 and out of this, ksh788, 910,868 were utilized. Attached, find pie charts and graphs in respect to this.

2.2 Operational Performance

a).Laws & policies passed-9(Nine)

Provide services to the people

Improve efficiency by giving guidelines

Allocating funds

Bills;

1. The County Finance bill No.25 of 2021
2. The UasinGishu County Tourism Bill
3. The UasinGishu County Persons Living with Disability Bill
4. UasinGishu Administration Bill
5. UasinGishu County Inspectorate service Bill
6. UasinGishu County Supplementary and Appropriation Bill
7. UasinGishu County Trades and Markets Bill
8. UasinGishu County Climate Change
9. UasinGishu County Appropriation Bill

b).Budget cycle went as planned despite Corona pandemic.

Budget was Approved by the county assembly on 29th June 2021 (main Budget)

Supplementary Budget

1st supplementary appropriation Bill passed on 22nd February 2022

c).Assembly committees include;

1. Roads, Transport Energy & public works

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

2. Health services
 3. Land & housing
 4. Agriculture
 5. Trade and Industrialization
 6. Devolution & Public Administration
 7. Livestock Development & Fisheries
 8. Water Environment & Natural resources
 9. Education Culture & Social Services
 10. Public Service Management
 11. ICT and E-government
 12. Physical Planning & Urban Development
 13. Budget & Appropriation
 14. Finance & Economic Planning
 15. Implementation
 16. Public Accounts Committee
 17. House Business
 18. Cooperatives & Enterprise Development
 19. Delegated
 20. Security
 21. Tourism & Wildlife Management
 22. Public Investment committee
 23. Youth affairs & Sports
 24. Gender, Culture, social Services and Welfare
- Adhoc
1. House Rules, procedure & privileges
 2. Appointments
 3. Selection
 4. Liaison
 5. Speakers panel

All the above have discharged their mandate as per the UGCA standing orders i.e.

Reports

Petitions Hearing

Site visits

Sponsoring Bills

Motions

d).Oversight role of the county Assembly

Petitions-The house committee were able to dispense various petitions that had satisfied petition status. For example, petition by the hawkker association.

- Statements-Members do sought statements from members of the executive regarding service delivery. For example, a statement on the transparency in promotion of staff at the county.
- Resolutions-Resolution by the County Assembly are sent to the County Secretary. These include; motions, reports, statements.
- Interrogation of CEC &COs plus directors-Variou committees usually invite CEC's, CO and directors to their meetings with the view of obtaining some information. C.E.c's are also interrogated by the Public Accounts committee issues raised by the Auditor General.

2.3 Performance of key development projects

a) The county Development Projects includes;

- Perimiter wall
- Construction of an Office building
- Renovations –repairs and paintings

b) Procurement Law promotes transparency, Accountability, fairness competition and value for money. Tender adverts in Newspapers, public Notice Boards and www.portals.

Procurement preferences category to PWD, women and youth

Social economic empowerment.

- **Comment on value-for-money achievements**

The community engagements include public participation forums, meetings, written memorandum of County Budget estimates, members of the Public, civil society, Faith Organisations, special groups and professionals key participation of projects identification, implementation supervision and utilization

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

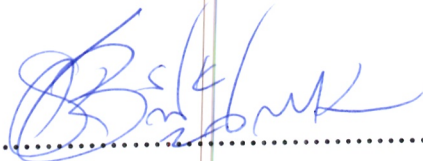
The projects have positively improved the lives of the citizens of the county as follows;

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

2.4 Challenges and Recommended Way Forward

Covid-19 came with a myriad of challenges that forced the County Assembly members and 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. On the other hand, there were slow project implementations, slow County's operations and at some point there were delays in exchequer releases.



Name: Shadrack K. Choge
Clerk of the County Assembly

3. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

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 UasinGishuis legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022.

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 2021/2022 MCA were trained on Review of Standing orders
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	UasinGishu County standing orders were reviewed and resulted to New standing orders
Program 2	-	-	-	-

4. Corporate Social Responsibility Statement/Sustainability Reporting

It's what guides us to deliver our strategy, which is founded on four pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

a) Sustainability strategy and profile

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

b) Environmental performance

The County Assembly has a policy on environment drawn from its manual of 2015. This manual is important for the well-being of both employees and employers because human loss is immeasurable and intolerable. As, such loss or injuries can cause major loss to the families. 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.

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

d) Market place practices-

The organisation should outline its efforts to:

- i. 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.

ii. Responsible Supply chain and supplier relations-

The entity honours 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

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

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

e) 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, people, or a segment of a community can interact, exchange views and influence decision-making process.

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, 2022. 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, 2022, 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.

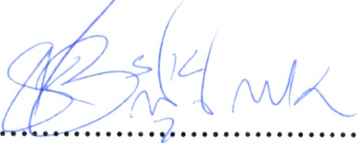
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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 21st November 2022.

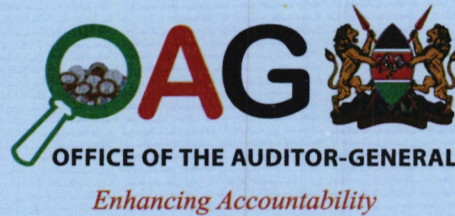


.....
Name: Shadrack K. Choge

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, 2022

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 Assembly of Uasin Gishu set out on pages 1 to 37, which comprise of the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of Uasin Gishu for the year ended 30 June, 2022

as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter 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 Uasin Gishu as at 30 June, 2022, 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. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.3,245,173 as disclosed in Note 8A to the financial statements. Included in the balance are thirty (30) Ward offices bank accounts whose cashbooks and monthly bank reconciliation statements were not provided for audit. Further, the County Treasury authority for the opening of the Ward office bank accounts was not provided for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.3,245,173 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 year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.1,026,425,298 and Kshs.788,910,868, respectively resulting to an under-funding of Kshs.237,514,430 or 23% of the budget. Similarly, the County Assembly expended Kshs.789,142,098 against an approved budget

of Kshs.1,026,425,298 resulting to an under-expenditure of Kshs.237,283,200 or 23% of the budget.

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

2. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues nor given any explanation for failure to implement the recommendations.

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

The statement of receipts and payments reflects compensation of employees expenditure totaling Kshs.350,654,059 as disclosed in Note 2 to the financial statements. Included in the expenditure is an amount of Kshs.1,144,688 in respect of a Member of the County Assembly (MCA) paid through manual payment vouchers outside the government recommended Integrated Personnel and Payroll Database (IPPD) Management System under unclear circumstances. This is contrary to The National Treasury Circular No.9/2017 which requires personnel emoluments to be controlled in the public personnel database and supported by IPPD. Further, the MCA was drawing salary which was less than a third of her basic salary contrary to the provision of Section C.1 (3) of the Government of Kenya Human Resource Manual, 2015 which provides that Public Officers shall not over commit their salaries beyond two thirds (2/3) of basic salary. No explanation has been provided for failure by the Accounting Officer to adhere to the Government of Kenya Human Resource Manual, 2015.

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

2. Non-Compliance with Law on Ethnic Composition

Review of personnel records for the year under review indicated that the County Assembly had one hundred and forty-five (145) members of staff as at 30 June, 2022, out whom one hundred and thirty-two (132) or 91% were from the dominant ethnic community

in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, “all Public Offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community”.

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

3. Failure to Submit Financial Statements of the County Assembly Service Board

During the year under review, the County Assembly Service Board did not prepare and submit financial statements for the year ended 30 June, 2022 to the Office of the Auditor General. This is contrary to Section 32(2) of the County Assembly Services Act, 2017 which requires the Secretary to the Board within three months after the end of each financial year, to submit the accounts of the Board to the Auditor-General, with copies to the County Treasury, Controller of Budget, and Commission on Revenue Allocation.

In the circumstances, Management is 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. Internal Control Weaknesses in Information Communication Technology and Data Environment

Review of the Information Communication Technology (ICT) environment revealed that the County Assembly did not have an ICT Policy in place. Further, an ICT security policy and disaster recovery plans have neither been developed nor spelt out in an ICT policy. In addition, formally documented and approved processes to manage system changes and upgrades made to the existing ICT systems have not been established. The County

Assembly also lacks an ICT Steering Committee and an ICT Strategic Plan to formulate policies and advice on ICT investment priorities.

Review of the ICT data center room revealed lack of an access control system to restrict and monitor access to the server room, lack of air conditioning equipment and lack of an environmental monitoring system to monitor the humidity and temperature in the data center. Further, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.

In the circumstances, the internal control structures are inadequate in safeguarding public resources.

2. Failure to Establish an Audit Committee

The County Assembly did not have in place an Audit Committee to oversight the operations during the year contrary to Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides for the establishment of an Audit Committee. This also affects the independence of the Internal Audit function as provided for under Regulation 155(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Head of Internal Audit Unit in a County Government entity shall enjoy operational independence through the reporting structure by reporting administratively to the Accounting Officer and functionally to the Audit Committee.

In the circumstances, existence of good governance in the County Assembly could not be confirmed.

3. Lack of a Risk Management Policy

As reported in the previous year, the Management did not have in place a risk Management policy contrary to Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires an Accounting Officer to ensure that the County Government entity develops - (a) risk Management strategies, which include fraud prevention mechanism; and (b) a system of risk Management and internal control that builds robust business operations.

In the circumstances, it was not possible to confirm whether risks to operations of the County Assembly were identified, their significance estimated and likelihood of occurrence determined and mitigation measures put in place to contain their possible effects.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 controls 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, SBS
AUDITOR-GENERAL

Nairobi

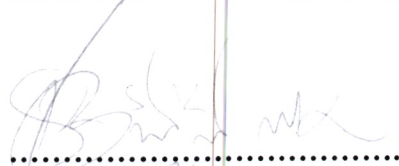
01 March, 2023

**UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

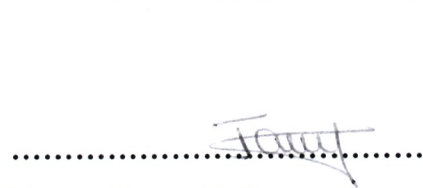
7. Statement of Receipts and Payments for The Year Ended 30th June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Receipts			
Exchequer releases	1	788,910,868	702,372,120
Proceeds from sale of assets		-	-
Other receipts		-	-
Total receipts		788,910,868	702,372,120
Payments			
Compensation of employees	2	350,654,059	329,762,052
Use of goods and services	3	336,241,383	338,260,166
Transfers to other government entities	4	231,230	
Social security benefits	5	20,844,366	17,748,097
Acquisition of assets	6	81,128,646	16,366,510
Finance costs	7	42,414	4,065
Other payments		-	-
Total payments		789,142,098	702,140,890
Surplus/deficit		(231,230)	231,230

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st November 2022 and signed by:



Name: Shadrack K. Choge
Clerk of the Assembly



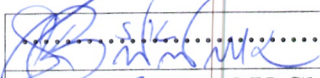
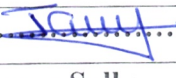
Name: Jesang Sally
Chief Finance Officer – County Assembly
ICPAK Member Number: 7995

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

8. Statement Of Financial Assets and Liabilities As At 30th June 2022

		2021-2022	2020-2021
Financial assets	Note	Kshs	Kshs
Cash and cash equivalents			
Bank balances	8A	3,245,173	1,867,881
Cash balances	8B	-	-
Total cash and cash equivalents		-	-
Imprests and Advances		-	-
Total financial assets		3,245,173	1,867,881
Financial liabilities			
Third party deposits and retention	9	(3,245,173)	(1,636,651)
Net financial assets		-	231,230
Represented by			
Fund balance b/fwd	10	231,230	55,943
Prior year adjustment	11	-	(55,943)
Surplus/(deficit) for the year		(231,230)	231,230
Total Net Financial Assets and Liabilities		-	231,230

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st November 2022 and signed by:

	
Name: Shadrack K. Choge	Name: Jesang Sally
Clerk of the Assembly	Chief Finance Officer – County Assembly
	ICPAK Member Number: 7995

9. Statement Of Cash Flowsfor The Period Ended 30th June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Exchequer releases	1	788,910,868	702,372,120
Payments for operating expenses			
Compensation of employees	2	(350,654,059)	(329,762,052)
Use of goods and services	3	(336,241,383)	(338,260,166)
Transfers to other government entities	4	(231,230)	-
Social security benefits	5	(20,844,366)	(17,748,097)
Finance costs	7	(42,414)	(4,065)
Adjusted for:			
Prior year adjustment	11	-	(55,943)
Decrease/(increase) in accounts receivable:		-	-
Increase/(decrease) in accounts payable:	12	3,245,173	1,636,651
Net cash flows from operating activities		84,142,589	18,178,448
Cashflow from investing activities			
Acquisition of assets	6	(81,128,646)	-(16,366,510)
Net cash flows from investing activities		(81,128,646)	(16,366,510)
Net increase in cash and cash equivalents		3,013,943	1,811,938
Cash & cash equivalent at Start of the year	8A	231,230	55,943
Cash & cash equivalent at end of the year	8A	3,245,173	1,867,881

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st November 2022 and signed by:



Name: Shadrack K. Choge

Clerk of the Assembly



Name: Jesang Sally

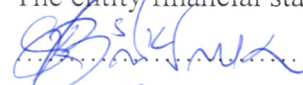
Chief Finance Officer – County Assembly


ICPAK Member Numbe: 7995

10. Statement Of Comparison Of Budget & Actual Amounts: Recurrent and 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					
Exchequer releases	807,791,808	218,633,490	1,026,425,298	788,910,868	77%
Total	807,791,808	218,633,490	1,026,425,298	788,910,868	77%
Payments					
Compensation of employees	350,654,059	-	350,654,059	350,654,059	100%
Use of goods and services	335,741,383	500,000	336,241,383	336,241,383	100%
Transfers to other government entities	-	-	-	231,230	-
Social security benefits	20,844,366	-	20,844,366	20,844,366	100%
Acquisition of assets	100,500,000	218,133,490	318,633,490	81,128,646.00	25%
Finance costs	52,000		52,000	42,414	82%
Total	807,791,808	218,633,490	1,026,425,298	789,142,098	77%
Surplus/ deficit	-	-	-	(231,230)	-

The entity financial statements were approved on 21st November 2022 and signed by:

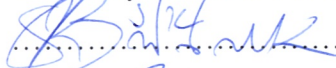

 Name: Shadrack K. Choge
 Clerk of the Assembly


 Name: Jesang Sally
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 7995


UasinGishu County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2022
 11. 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	e=d-c	
Receipts					
Exchequer releases	707,791,808	-	707,791,808	707,782,222.00	99.9%
Total	707,791,808	-	707,791,808	707,782,222.00	99.9%
Payments					
Compensation of employees	350,654,059	-	350,654,059	350,654,059	100%
Use of goods and services	335,741,383	500,000	336,241,383	336,241,383	100%
Transfers to other government entities	-	-	-	231,230	-
Social security benefits	20,844,366	-	20,844,366	20,844,366	100%
Acquisition of assets	500,000	(500,000)	-	-	-
Finance costs	52,000	-	52,000	42,414	82%
Total	707,791,808.00	-	707,791,808.00	708,013,452	99.9%
Surplus/ deficit	-	-	-	(231,230)	-

The entity financial statements were approved on 21st November 2022 and signed by:


 Name: Shadrack K. Choge

Clerk of the Assembly


 Name: Jesang Sally

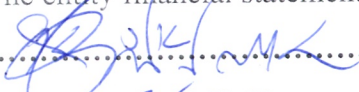
Chief Finance Office – County Assembly

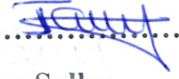
ICPAK Member Number: 7995

12. Statement Of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	e=a+b	e=d-c	Kshs
Receipts					
Treasury/ exchequer releases	100,500,000	218,133,490	318,633,490	81,128,646.00	25%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	100,500,000	218,133,490	318,633,490	81,128,646	25%
Payments					
Acquisition of assets	100,500,000	218,133,490	318,633,490	81,128,646.00	25%
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	100,500,000	218,133,490	318,633,490	81,128,646.00	25%
Surplus/ deficit	-	-	-	-	-

The entity financial statements were approved on 21st November 2022 and signed by:


Name: Shadrack K. Chogo
Clerk of the Assembly


Name: Jesang Sally
Chief Finance Office – County Assembly
ICPAK Member Number: 7995

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1	-	-	-	-	-
Basic salaries -County Assembly Service	179,091,540	-	-	179,091,540	-
Basic salaries -Contractual Employees	41,996,320	-	-	41,996,320	-
Personal Allowance -Paid as part of salary	-	-	-	-	-
House Allowance	21,335,880	-	-	21,335,880	-
Responsibility Allowance	14,292,000	-	-	14,292,000	-
Transport /Mileage Allowance	30,429,792	-	-	30,429,792	-
	-	-	-	-	-
Extraneous Allowance	1,000,000			1,000,000	-
Security Allowance	200,000			200,000	-
Leave Allowance	806,000			806,000	-
Members sitting Allowance	36,689,000			36,689,000	-
Personal Allowance paid as Reimbursement					

Annual Report and Financial Statements For the year ended 30th June 2022

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
Members Airtime Allowance	4,813,527			4,813,527	-
Employer contribution to compulsory National Social Security scheme					
Contribution to staff pension scheme	20,000,000			20,000,000	-
Gratuity-MCA's	20,844,366			20,844,366	-
2.Utilities Supplies and Services	-	-	-	-	-
Electricity Cost	355,636			355,636	-
Water And Sewerage	800,000			800,000	-
Communication, Supplies and Services					
Telephone, Telex	19,450			19,450	-
Internet Connections	1,015,716			1,015,716	-
Domestic Travel and Subsistence					
Travel Costs (airlines,bus,mileage allowance	97,553,300			97,553,300	-
Field Allowance Sports	8,978,843			8,978,843	-
Foreign Travel and Subsistence					
Travel Costs (airline Travel Costs(airlines,bus,railwayetc,bus,railwayetc	12,874,874			12,874,874	-
Printing, Advertising and Information Supplies and Services					

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
Subscriptions to Newspapers, Magazines and Periodicals					
Advertisement and Publicity	43,000,000			42,000,000	-
Trade Shows and Exhibitions					
Printing, Advertising-Others	1,800,000			1,800,000	-
Rentals of Produced Assets					
Payments of Rents & Rates Residential	6,552,382			6,552,382	-
Training Expenses					
Hire of Training Facilities and Equipment	300,000			300,000	-
Tuition fees Allowance	3,200,000			3,200,000	-
Kenya School of Government	-				
Training Expenses-Other	31,246,862			31,246,862	-
Hospitality suppliers and Services					
Catering Services & Accommodation	11,642,200			11,642,200	-
Boards, Committees, Conference and Seminars	36,724,330			36,724,330	-
CASB Allowances	6,802,200			6,802,200	-
Insurance Costs					
Group Personal Insurance	1,451,701			1,451,701	-

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
Building Insurance	-			-	
Motor vehicles Insurance	1,271,697			1,271,697	-
Insurance for Cash	-			-	
Medical Insurance	25,573,517			25,573,517	-
Specialised Materials and Supplies					
Supplies for Broadcasting and Information Services					
Purchase of Uniforms and Clothing					
Specialised Materials-Other	2,380,016			2,380,016	-
Office and General Supplies & services					
General Office Supplies	3,898,510			3,898,510	-
Supplies and Accessories for Computers and Printers	3,094,907			3,094,907	-
Sanitary and Cleaning Materials suppliers & services	1,860,946			1,860,946	-
Fuel Oil and Lubricants					
Refined Fuels and Lubricants for transport	4,718,076			4,718,076	-
Routine Maintenance					

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
Motor vehicles-Repair	3,030,636			3,030,636	-
3.Other Operating Expenses					
Maintenance of Civil Works	186,024			186,024	-
Maintenance of computers, Software and Networks	1,290,900			1,290,900	-
Bank Service Commission and Charges	52,000			42,414	9,586
Contracted Guards and cleaning services	4,000,000			4,000,000	-
Membership fees, dues & subscription	9,102,610			9,102,610	-
Legal Fees/Dues Arbitration	980,000			980,000	-
Contracted Professional Services					
Contracted Technical services					
Laundry Expenses	15,050			15,050	-
Constituency Office Expenses	10,521,000			10,521,000	-
4.Purchase of office furniture \$ Gen Equipment					
Purchase of office furniture \$ Fittings					
Purchase of Exchanges and other Communication Equipment					
Housing Loans to Public Servants					

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
5. Construction of building					
Non-residential buildings					
Refurbishment of building	318,633,490			81,128,646.00	237,504,844
Total	1,026,425,298			788,910,868	237,514,430

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include 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 UasinGishu County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to KShs3,245,173 compared to KShs1,636,651 in prior period as indicated on note 9. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

**UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The UasinGishu County Assembly budget was approved as required by Law. The original budget was approved by the County Assembly on 29th June 2022 for the period 1st July 2021 to 30 June 2022 as required by law. There was One number of supplementary budgets passed in the year. The supplementary budget was approved on 22/02/202. A high-level assessment of the UasinGishu County Assembly 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.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under* note 11 explaining the nature and amounts.

18. Related Party Transactions

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

- a) Control the other party or

UasinGishu County Assembly

Annual Report and Financial Statements For the year ended 30th June 2022

- 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.

**UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

15. Notes to the Financial Statements

1. Exchequer Releases

	2021-2022	2020-2021
	Kshs	Kshs
Transfers from the county treasury for q1	138,892,360.00	95,615,827
Transfers from the county treasury for q2	291,589,836.00	223,197,995
Transfers from the county treasury for q3	245,372,181.00	217,681,799
Transfers from the county treasury for q4	113,056,491.00	165,876,499
Cumulative amount	788,910,868.00	702,372,120

2. Compensation Of Employees

	2021- 2022	2020- 2021
	Kshs	Kshs
Basic salaries of permanent employees	179,091,540	167,952,162
Basic wages of temporary employees	41,996,320	39,153,080
Personal allowances paid as part of salary	104,752,672	104,049,796
Personal allowances paid as reimbursements	4,813,527	4,812,000
Pension and other social security contributions	20,000,000	13,795,014
Social benefit schemes outside government		-
Other personnel payments	-	-
Total	350,654,059	329,762,052

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

3. Use Of Goods And Services

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	1,155,636	1,094,539
Communication, supplies and services	1,035,166	1,617,799
Domestic travel and subsistence	106,532,143	101,043,180
Foreign travel and subsistence	12,874,874	556,830
Printing, advertising and information supplies & services	44,800,000	44,910,355
Rentals of produced assets	6,552,382	8,239,110
Training expenses	34,746,862	39,957,540
Hospitality supplies and services	55,168,730	64,791,391
Insurance costs	28,296,915	30,497,410
Specialized materials and services	2,380,016	815,650
Office and general supplies and services	8,854,363	9,457,933
Fuel, oil and lubricants	4,718,076	4,999,282
Other operating expenses	24,618,660	26,279,663
Routine maintenance – vehicles and other transport equipment	4,507,560	3,999,434
Routine maintenance – other assets	-	-
Total	336,241,383	338,260,166

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

4. Transfers To Other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to national government entities	231,230	-
Transfers to other county assembly entities		
Car loan scheme fund	-	-
Mortgage	-	-
Others (insert name of budget agency)	-	-
Total	231,230	-

(These are transfers made to County Revenue Fund Account)

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

5. Social Security Benefits

	2021 - 2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	20,844,366	17,748,097
Total	20,844,366	17,748,097

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6. Acquisition Of Assets

<u>Non- financial assets</u>	2021 - 2022	2020-2021
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	65,085,289	-
Refurbishment of buildings	16,043,357	16,366,510
Purchase of office furniture and general equipment	-	-
Total acquisition of non- financial assets	81,128,646	16,366,510
<u>Financial assets</u>		
Total acquisition of financial assets	-	-
Total acquisition of assets	81,128,646	16,366,510

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

7. Finance Costs

	2021- 2022	2020 - 2021
	Kshs	Kshs
Bank charges	42,414	4,065
Interest payments on foreign borrowings	-	-
Total	42,414	4,065

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8. Cash And Bank Balances

8A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Depe.t.c	2021 - 2022 Kshs	2020 - 2021 Kshs
CBK	1000292897	Development	0	0
CBK	1000241837	Recurrent	0	210,316
CBK	1000292881	Deposit	3,245,173	1,636,651
KCB	1178442411	Recurrent	-	8,322
KCB	1142325717	Recurrent	-	-
Ward Office Bank Accounts				
KCB	12266951783	Recurrent	-	203.5
COOPERATIVE	1141443543100	Recurrent	-	259.5
KCB	121018666	Recurrent	-	259.5
KCB	1224523725	Recurrent	-	807.00
KCB	1225828554	Recurrent	-	17
KCB	1226668631	Recurrent	-	1,190
KCB	1226837263	Recurrent	-	463
KCB	1230930507	Recurrent	-	672
KCB	1226637507	Recurrent	-	1,062
EQUITY	300262130092	Recurrent	-	180
KCB	1226150896	Recurrent	-	246
KCB	1230979751	Recurrent	-	0
KCB	1226418333	Recurrent	-	23
KCB	1224505719	Recurrent	-	550
KCB	1226914926	Recurrent	-	13

UasinGishu County Assembly

Annual Report and Financial Statements For the year ended 30th June 2022

FAMILY		82000005276	Recurrent	-	71.99
FAMILY		82000004820	Recurrent	-	117.99
KCB		1224520769	Recurrent	-	948
KCB		1226381790	Recurrent	-	454.5
FAMILY		85000065951	Recurrent	-	0
KCB		1233394347	Recurrent	-	165
KCB		1228693358	Recurrent	-	438
KCB		1226698689	Recurrent	-	657.5
KCB		1226489710	Recurrent	-	3
KCB		1228733775	Recurrent	-	1,200
FAMILY		85000068937	Recurrent	-	68.82
KCB		1228546681	Recurrent	-	359
KCB		1150084685	Recurrent	-	1270
KCB		1150114215	Recurrent	-	643.5
KCB		1226532535	Recurrent	-	250
Totals				3,245,173	1,867,881

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

9. Third Party Deposits and Advances

Description	2021 – 2022	2020 - 2021
	Kshs	Kshs
Deposits	-	-
Retentions	3,245,173	1,636,651
Total	3,245,173	1,636,651

10. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank Accounts	231,230	55,943
Cash In Hand	-	-
Accounts Payables	-	-
Total	231,230	55,943

The fund balances brought forward refers to the previous financial year's closing balances]

11. Prior Year Adjustments

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-		
Accounts Payables	-	-	-
Others (<i>Specify</i>)	-	-	-
	-	-	-

(Prior period adjustment applies to the correction of an error in the financial statements of a prior period.

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

12. Changes InThird Party Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Accounts Payables As At 1 st July 2021		
Closing Accounts Payables As At 30 th June 2022	3,245,173	1,636,651
Change In Accounts Payables	3,245,173	1,636,651

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	18,061,933	-	18,061,933
Construction Of Civil Works	-	-	-	-
Supply Of Goods	-	3,545,430	-	3,758,691
Supply Of Services	4,772,911	22,602,977.85	-	27,162,627.85
Total	4,772,911	44,210,341.85	-	48,983,252.85

2. Related Party Disclosures

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

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

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Related party transactions:

	2021- 2022	2020- 2021
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	170,782,076	169,167,847
Key Management Compensation (Clerk and Heads of departments)	29,464,080	23,332,960
Total Compensation to Key Management	200,246,156	192,500,807
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	-	-
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	707,782,222.00	702,372,120
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	707,782,222.00	702,372,120

14. Progress On Follow On Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Expenditure on Salaries, Emoluments and Benefits	Taking into account provision of PFM (County Government) regulations, 2015 number 25(1)(a) and (b) the county government as whole is required to spend atmost 35% of the total expenditure on wages and benefits foTaking into account provision of PFM (County Government) regulations, 2015 number 25(1)(a) and (b) the county government as whole is required to spend atmost 35% of the total expenditure on wages and benefits for its public officers. Therefore to determine compliance one has one has to take in	ongoing	2022/2023

UasinGishu County Assembly
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>account the entire county government entities expenditure which include the County Assembly. The main expenditure Of County Assembly is on salaries and allowances.r its public officers. Therefore to determine compliance one has one has to take in account the entire county government entities expenditure which include the County Assembly. The main expenditure Of County Assembly is on salaries and allowances.</p>		
1.2	<p>Failure to Observe Thirty Percent Rule on Staff Establishment</p>	<p>The County Assembly Service Board in compliance with an advisory given by the Senate Public Accounts Committee has developed a road map on how to achieve the 30 percent on ethnicity. Attached is a copy of the</p>	resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		roadmap for your reference and further action		
1.3	Rights and Privileges of Persons Living with Disabilities	The County Assembly Service Board has developed a road map on how to achieve the 5 percent on employment of persons living with disabilities. Attached is a copy of the roadmap for your perusal and further action.	Ongoing	2022/2023
1.4	Non-Compliance with a Third Rule	We have noted the concern raised and advice the affected staff accordingly. The Assembly will endeavor to comply with a third rule	resolved	
2.	Non-compliance with the National Treasury Circular	The imprests surrendered are supported with work tickets, requisitions and attendance registers. Attached are copies of documentation to support the transactions for your perusal and further review	resolved	
3.	Failure to submit accounts of the	Pursuant to section 165 of the (PFMA) 2012, section	Ongoing	2022/2023

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	County Assembly Service Board	47 of the public Audit act 2015 and County Assembly Services Act, 2017 Section 32(1) the County Assembly of UasinGishu submitted her main accounts financial statements and the Car and Mortgage fund account as indicated on the receipt stamps from your office. The main account had only two components, recurrent expenditure amounting to ksh 686,014,946 million and 260,000,000 million for development. The Assembly did not Budget nor receive money for the County Assembly Service Board		
4.	Pending Bills	The accounts were prepared in accordance with IPSAS 1.2.1 that recognizes transactions and other events only when cash is received and paid	resolved	
5.	Unresolved Prior	The variance between the	Resolved	

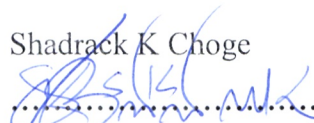
UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Year Audit matters	financial statements and the IFMIS schedules figures has been noted and going forward the County Assembly will ensure that all transactions captured in the system to avoid the variations		

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.

Shadrack K Choge



.....
Clerk of the County Assembly

Date

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

15. Annexes

Annex 1–Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
1.Construction Of Buildings							
1.Mahati infra Africa ltd	2021/2022			10,296,793.00		10,296,793.00	
2.Twin may investment ltd	2021/2022			7,765,140.00		7,765,140.00	
Sub-Total				18,061,933		18,061,933	
2.Construction Of Civil Works							
Sub-Total							
3.Supply Of Goods							
1.Bransuta General Supplies	2021/2022			96,000.00		96,000.00	
2. Futuretech Computers	2021/2022			130,000.00		130,000.00	
3. YUSOBET Investment It	2021/2022			134,600.00		134,600.00	
4.Fair deal furnitures	2021/2022			87,990.00		87,990.00	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
5.Kimtek printers	2021/2022			48,000.00			
6.Twinmay investment ltd				3,048,840.00		3,048,840.00	
Sub-Total				3,545,430		3,758,691.00	
Supply Of Services							
1.African touch Safaris	2021/2022			1,326,020.00		1,326,020.00	
2.MFI Documents solution ltd	2021/2022			564,541.00		564,541.00	
3.Grand royal swiss	2021/2022			2,812,500.00		2,812,500.00	
4.Royal city hotel	2021/2022			215,000.00		215,000.00	
5.CIC GROUP LTD	2021/2022			415,807.00		415,807.00	
6.Toyota kenya ltd	2021/2022			637,747.00		637,747.00	
7.ZK Yego law office	2021/2022			1,788,275.00		1,788,275.00	
8.Standard group ltd	2021/2022			88,160.00		88,160.00	
9.The star Publication	2021/2022			268,413.00		268,413.00	
10.Nation media group ltd	2021/2022			91,640.00		91,640.00	

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

			balance at		Amount	Outstanding	
	Date	Original	beginning of	Addition	paid	Balance	
Supplier of Goods or Services	Contracted	Amount	the year	During the	During		Comments
				year	the year		
11. Shamoles enterprises ltd	2021/2022			450,000.00		450,000.00	
12. Laving tonn security	2021/2022			2,755,000.00		2,755,000.00	
13. Eldoret club	2021/2022			35,000.00		35,000.00	
14. ELDOWAS	2021/2022			317,710.00		317,710.00	
15. Weston hotel	2021/2022			410,000.00		410,000.00	
16. Old is gold service	2021/2022			49,505.00		49,505.00	
17. Centre Auto garage	2021/2022			95,000.00		95,000.00	
18. Eri Suppliers ltd	2021/2022			233,939.85		233,939.85	
19. Shakil Auto garage	2021/2022			874,152.00		874,152.00	
20. Ketrich autocare	2021/2022			37,800.00		37,800.00	
21. nation oil kenya	2021/2022			984,493.00		984,493.00	
22. Cheborrowa ATC	2021/2022			226,000.00		226,000.00	
23. Amaco ltd	2021/2022			123,251.00		123,251.00	
24. AFC	2021/2022			592,960.00		592,960.00	
25. Mohrale tours	2021/2022			50,200.00		50,200.00	
26. Joseph queen garden	2021/2022			7,128,348.00		7,128,348.00	
27. Newsphere electrical ltd	2021/2022			31,516.00		31,516.00	

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
28.Nation media	2020/2021		41,780.00			41,780.00	
29.Grand royal swis hotel	2020/2021		1,055,300.00			1,055,300.00	
30.joventure hotel	2020/2021		900,000.00			900,000.00	
31.Emmy c. Biwott	2020/2021		300,000.00			300,000.00	
32.Toyota kenya ltd	2020/2021		634,747.00			634,747.00	
33.Weston Hotel	2020/2021		410,000.00			410,000.00	
34.Eldoret Hospital	2020/2021		479,272.00			479,272.00	
35.AAR Insurance Kenya LTD	2020/2021		286,626.00			286,626.00	
36.MEDIHILL Hospital	2020/2021		514,386.00			514,386.00	
37.MEDIAMAX	2020/2021		150,800.00			150,800.00	
Sub-Total			4,772,911.00	22,602,977.85		27,162,627.85	
Grand Total			4,772,911.00	44,210,340.85		48,983,251.85	

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out)	Historical Cost c/f (KShs) 2021-2022
Land					
Buildings and structures	89,926,654	65,085,289.00			155,011,943.00
Transport equipment	77,242,713				77,242,713.00
Office equipment, furniture and fittings	15,588,983				15,588,983.00
Ict equipment	29,415,557	16,043,357			45,458,914.00
Machinery and equipment	8,361,130				8,361,130.00
Biological assets					
Infrastructure assets					
Heritage and cultural assets	7,091,610				7,091,610.00
Intangible assets	10,000				10,000.00
Work in progress					
Total	227,636,647	81,128,646.00			308,765,293

**UasinGishu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

Annex 3 – Bank Reconciliation/FO 30 Report

(Attach FO 30Reports from IFMIS)





REPUBLIC OF KENYA

F.O 30

RECURRENT A/C

BANK RECONCILIATION

CBK A/C 1000292897

AS AT 30TH JUNE ,2022.STATION UASIN GISHU COUNTY ASSEMBLY

	Sh.	Cts	Sh.	Cts	Sh.	Cts.
Balance as per Bank Certificate						
Less-					10,788,519	40
1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					10,788,519	40
2 Receipts in Bank Statement not yet recorded in Cash Book						
Add-						
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					0	0

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

..... AICI
Designation

..... 8/7/2022
Date



**UASIN GISHU COUNTY ASSEMBLY
PENDING BILLS AGING ANALYSIS
AS AT 30 JUNE 2022**

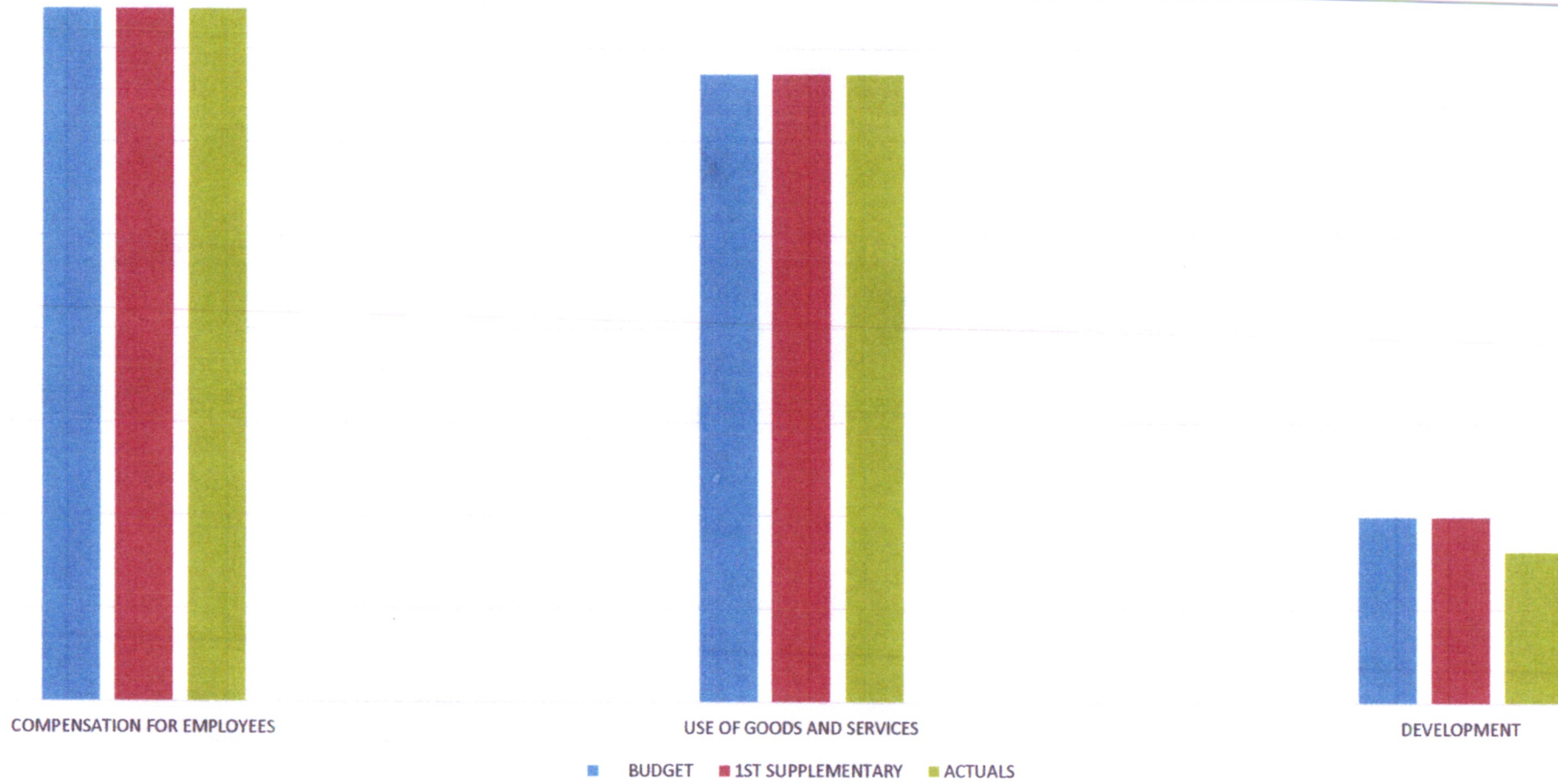
S/NO	PAYEE	ITEM /VOTE	AMOUNT	0-12 months	13-25 months	26-38 months	TOTALS
1	Bransuta General Supplies	Supply of photocopy papers	96,000.00	96,000.00			96,000.00
2	Futuretech Computers	HP desktop	130,000.00	130,000.00			130,000.00
3	YUSOBET Investment It	office equipment	134,600.00	134,600.00			134,600.00
4	Fair deal furnitures	furnitures	87,990.00	87,990.00			87,990.00
5	Twinmay investment ltd	hansard equipment	3,048,840.00	3,048,840.00			3,048,840.00
6	Kimtek printers	printing papers	48,000.00	48,000.00			48,000.00
7	Old is gold service	motor fuel	49,505.00	49,505.00			49,505.00
8	ELDOWAS	Water bill	317,710.00	317,710.00			317,710.00
9	Amaco ltd	motor vehicle	123,251.00	123,251.00			123,251.00
10	Cheborrowa ATC	Catering &conference services	226,000.00	226,000.00			226,000.00
11	African touch Safaris	Air ticket	1,326,020.00	1,326,020.00			1,326,020.00
12	MFI Documents solution ltd	Repairs	564,541.00	564,541.00			564,541.00
13	Grand royal swiss	Catering &conference services	2,812,500.00	2,812,500.00			2,812,500.00
14	Royal city hotel	Catering &conference services	215,000.00	215,000.00			215,000.00
15	CIC GROUP LTD	Medical cover	415,807.00	415,807.00			415,807.00
16	Toyota kenya ltd	motor vehicle repairs	637,747.00	637,747.00			637,747.00
17	ZKYego law office	legal fees	1,788,275.00	1,788,275.00			1,788,275.00
18	Standard group ltd	advertisement	88,160.00	88,160.00			88,160.00
19	The star Publication	advertisement	268,413.00	268,413.00			268,413.00
20	Nation media group ltd	advertisement	91,640.00	91,640.00			91,640.00
21	Shamoles enterprises ltd	hospitality	450,000.00	450,000.00			450,000.00
22	Laving tonn security	security guarded	2,755,000.00	2,755,000.00			2,755,000.00
23	Eldoret club	Annual subscription	35,000.00	35,000.00			35,000.00
24	Weston hotel	Catering &conference services	410,000.00	410,000.00			410,000.00
25	Centre Auto garage	Motor vehicle repairs	95,000.00	95,000.00			95,000.00
26	Eri Suppliers ltd	Motor vehicle repairs	233,939.85	233,939.85			233,939.85
27	Shakil Auto garage	Motor vehicle repairs	874,152.00	874,152.00			874,152.00
28	Ketrich autocare	motor vehicle repairs	37,800.00	37,800.00			37,800.00
29	nation oil kenya	motor fuel	984,493.00	984,493.00			984,493.00
30	AFC	Office rent	592,960.00	592,960.00			592,960.00
31	Mohrale tours	Air ticket	50,200.00	50,200.00			50,200.00
32	Joseph queen garden	Catering &conference services	7,128,348.00	7,128,348.00			7,128,348.00
33	Newsphere electrical ltd	maintenance of generator	31,516.00	31,516.00	-	-	31,516.00

34	Mahati infra africa ltd	office construction	10,296,793.00	10,296,793.00			10,296,793.00
35	Twinmay investment ltd	chamber renovation	7,765,140.00	7,765,140.00			7,765,140.00
36	Nation media	advertisement services	41,780.00		41,780.00		41,780.00
37	Grand royal swis hotel	conference services	1,055,300.00		1,055,300.00		1,055,300.00
38	joventure hotel	conference services	900,000.00		900,000.00		900,000.00
39	Emmy c. Biwott	speakers house rent	300,000.00		300,000.00		300,000.00
40	Toyota kenya ltd	motor vehicle repairs	634,747.00		634,747.00		634,747.00
41	Weston Hotel	conference services	410,000.00		410,000.00		410,000.00
42	Eldoret Hospital	medical bill	479,272.00		479,272.00		479,272.00
43	AAR Insurance Kenya LTD	medical bill	286,626.00		286,626.00		286,626.00
44	MEDIHILL Hospital	medical bill	514,386.00		514,386.00		514,386.00
45	MEDIAMAX	advertisement	150,800.00		150,800.00		150,800.00
TOTALS			48,983,251.85	44,210,340.85	4,772,911.00		48,983,251.85

Prepared by
 Auothorised by

Emily Kiplagat
 Sally Jesang

BAR CHART SHOWING EXPENDITURE PER ECONOMIC CLASSIFICATION





A GRAPH SHOWING APPROVED AND ACTUALS OF RECURRENT AND DEVELOPMENT

