REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF UASIN GISHU

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
ELDORET HUB
21 JAN 2020
RECEIVED
P. O. Box 2774 - 30100, ELDORET

UASIN GISHU COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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 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 *entity'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 2019 and who had direct fiduciary responsibility were:

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

(d)Fiduciary Oversight Arrangements

Assembly's operation are over sighted by Internal Audit Department, Office of the Auditor General, PAC/PIC of both the Senate and County Assembly

- *Audit and finance committee activities*
- *County Assembly committee activities*
- *Development partner oversight activities*

(d) Entity Headquarters

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

(e) Entity Contacts

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

(f) 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
   Eldoret

(g) Independent Auditors

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

(h) Principal Legal Adviser

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 99.89% in terms of its budget.

Operational Performance

The County Assembly passed seven(7) laws during the financial year 2018/2019,these include;

a) *Uasin Gishu County Assembly (Ward Office) Act, 2018.*
b) *Uasin Gishu supplementary Act,2018*
c) *Uasin Gishu County sports policy -2018*
d) Uasin Gishu Annual development plan FY 18/19
e) Uasin Gishu County Public Health &sanitary Act 2019

The above passed laws would improve operations at the County Government as well as benefit the population of the County by;

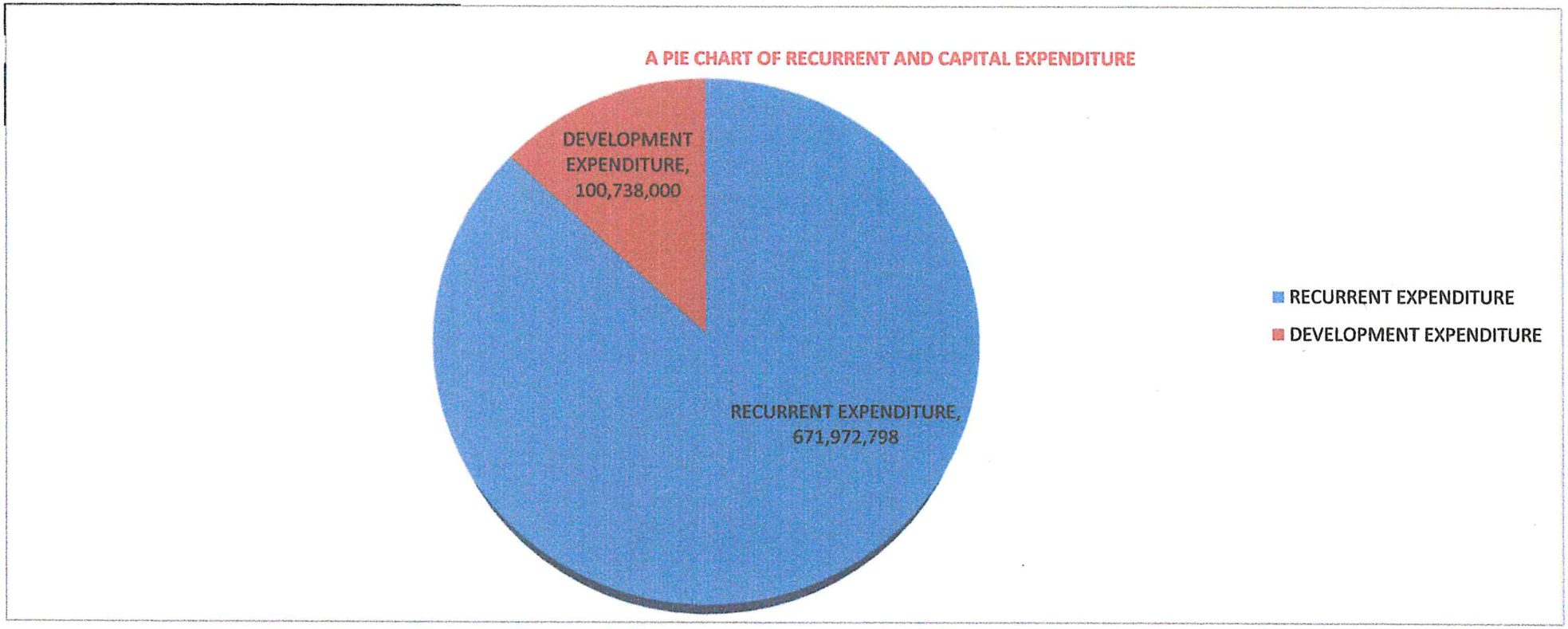
- *enhancing social and economic empowerment,*
- *facilitate the necessary operations,*
- *promote small business through revolving funds*
- *Enhance enterprise development and*
- *Encourage venture creation*

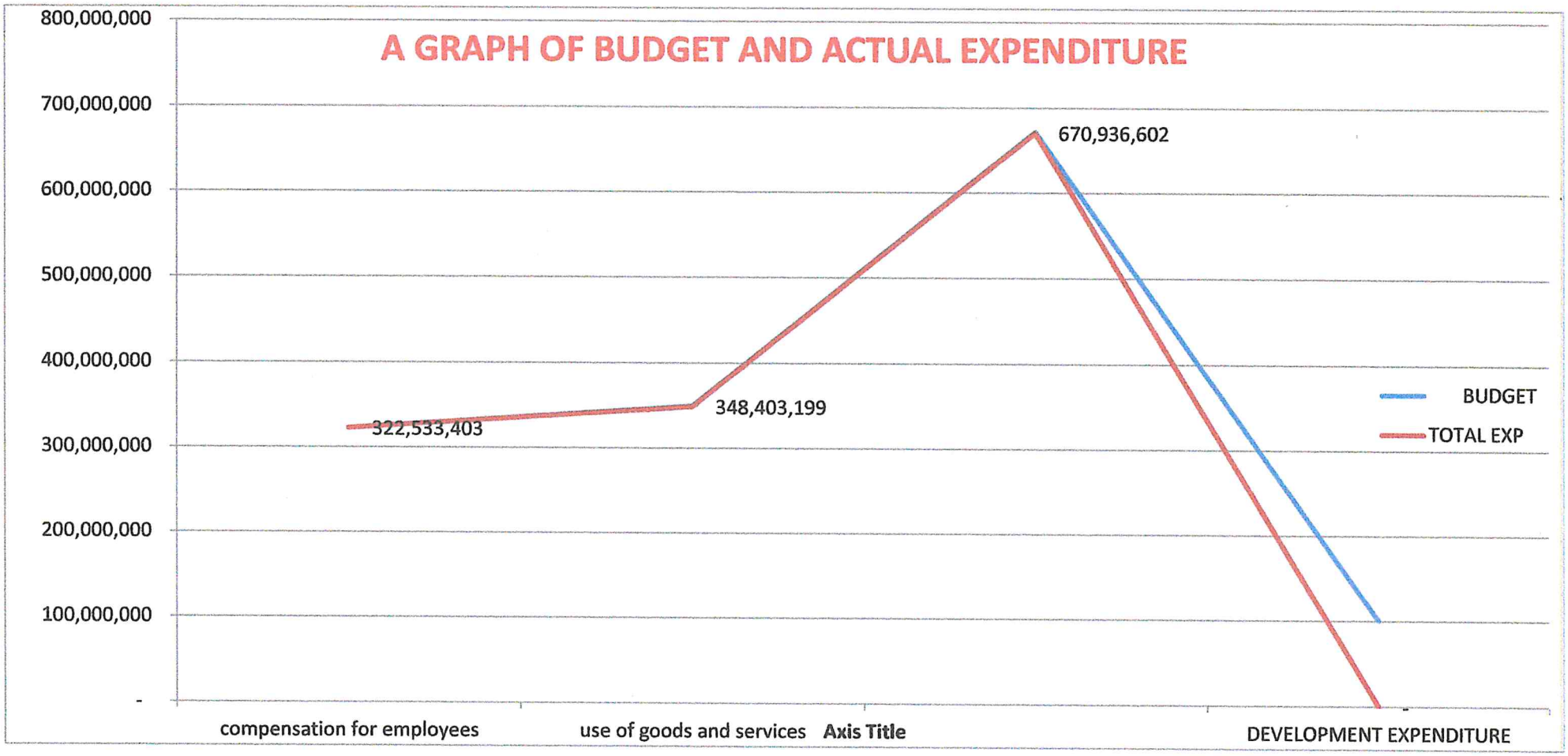
The names of the Assembly's committee are:

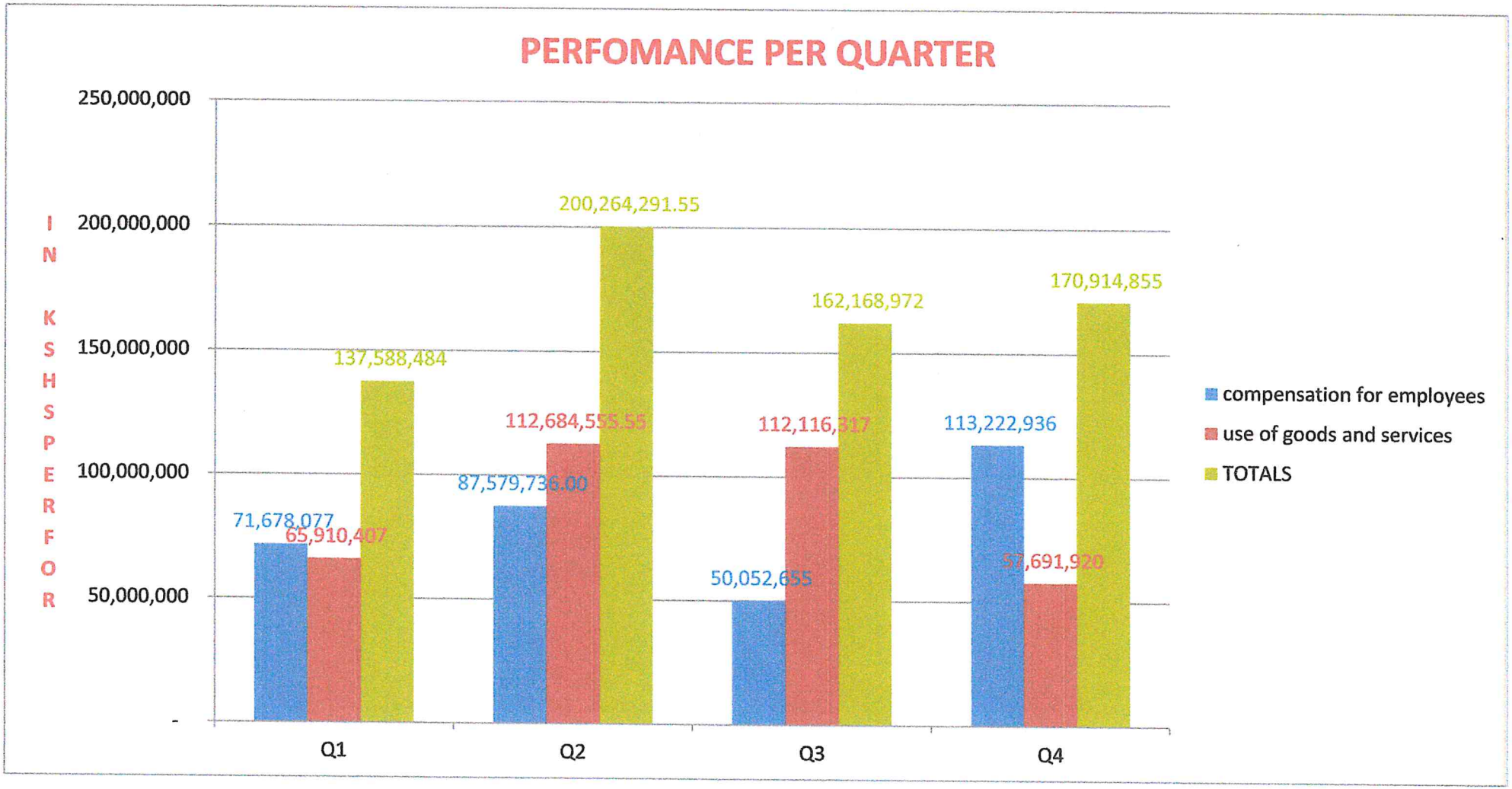
1. Roads,Transport,Energy&Public works
2. Health services
3. Lands and Housing
4. Agriculture
5. Trade and Industrialization
6. Devolution and Public administration
7. Livestock Development and fisheries
8. Water,Environment&Natural resources
9. Education,Culture and Social services
10. Public services management
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 .
Comment on value-for-money achievements
The project if completed will improve service delivery. This will be through creation of enough office space and debating chamber with spacious public gallery for members of the public. This will also enhance oversight/legislation and general office administration.
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*

Sign
Clerk of the County Assembly


A PIE CHART OF RECURRENT AND CAPITAL EXPENDITURE
DEVELOPMENT EXPENDITURE, 100,738,000
RECURRENT EXPENDITURE, 671,972,798
RECURRENT EXPENDITURE
DEVELOPMENT EXPENDITURE


A GRAPH OF BUDGET AND ACTUAL EXPENDITURE
800,000,000
700,000,000
600,000,000
500,000,000
400,000,000
300,000,000
200,000,000
100,000,000
-
322,533,403
348,403,199
670,936,602
BUDGET
TOTAL EXP
compensation for employees
use of goods and services
Axis Title
DEVELOPMENT EXPENDITURE


PERFOMANCE PER QUARTER
IN KSHS PER FOR
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
71,678,077
65,910,407
137,588,484
87,579,736.00
112,684,555.55
200,264,291.55
50,052,655
112,116,317
162,168,972
113,222,936
57,691,920
170,914,855
Q1
Q2
Q3
Q4
compensation for employees
use of goods and services
TOTALS

3. 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, 2019. 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, 2019, 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 September 2019.

Clerk of the County Assembly
Shadrack K. Choge

REPUBLIC OF KENYA

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

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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, 2019

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 27, which comprise the statement of financial assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Uasin Gishu as at 30 June, 2019, 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 Financial Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Compensation of Employees

The statement of receipts and payments reflects compensation of employees payments totalling Kshs.306,051,584, as further disclosed under Note 3 to the financial statements. Included in the balance are payments identified as Uasin Gishu County Assembly imprest account, ward office payments and payments to Jubilee Party. However, documentation to support the balances such records from the Integrated Payroll and Personnel Database (IPPD), bank and other payment schedules were not presented for audit verification.

In addition, the balance includes basic wages of temporary employees' totalling Kshs.28,010,000. However, records on how the workers, their job contract agreements, copies of their appointment letters and signed payrolls were not made available for audit review.

In the absence of sufficient and relevant evidence, the accuracy, completeness and validity of compensation of employees balance of Kshs.306,051,584 reflected in the statement of receipts and payments could not be confirmed.

2.0. Unsupported Training Expenses

The statement of receipts and payments reflects use of goods and services expenditure totalling Kshs.333,730,974, as further disclosed in Note 4 to the financial statements. Included in the balance is expenditure amounting to Kshs.1,356,300 incurred on House Leadership Training workshop. However, the respective training needs assessment reports, signed attendance lists and certificates as well as imprest warrants issued to participants were not presented for audit review.

Consequently, the accuracy, completeness and validity of the payments totalling Kshs.1,356,300 included in the aggregate use of goods and services expenditure for the year under review could not be confirmed.

3.0 Unsupported Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets balance totalling Kshs.14,621,453, as further disclosed in Note 7 to the financial statements. The balance is reflected as additions in the summary of fixed assets register which reflects cumulative assets amounting to Kshs.80,470,295. However, the assets register was not presented for audit and as a result, the occurrence, measurement, and completeness of the acquisition of assets balance amounting to Kshs.14,621,453 reflected in the statement of receipts and payments for the year under review could not be confirmed.

4. Undisclosed Accounts Payable

The statement of financial assets and liabilities reflects a nil balance in respect to accounts payable. However, Annex 1 to the financial statements reflects pending accounts payable totalling Kshs.16,276,196.

As a result, the accuracy and completeness of the nil accounts payables balance reflected in the statement of financial assets and liabilities as at 30 June, 2019 has not been confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Uasin Gishu County Assembly 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. I have determined that there were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

During the financial year under review, Uasin Gishu County Assembly had an approved budget of Kshs.772,771,448 with Kshs.671,479,866 allocated to recurrent expenditure and Kshs.100,798,650 to development expenditure. However only Kshs.671,479,866 was disbursed from the County Treasury for recurrent expenditure, whereas no disbursements were made for development expenditure.

Failure to absorb the budget provision meant that the projects that the County Assembly was expected to execute during the year under review were not realized.

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 Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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 Delay in Construction of County Assembly Chambers and Office Block

As reported in 2017/2018, the County Assembly procured consultancy services in respect to the proposed construction of Uasin Gishu County Assembly Headquarters and Chambers.

As at 30 June, 2019 payments totalling Kshs.49,109,389 had been made to a local firm in respect of the consultancy services. The payments were made in two tranches of Kshs.28,000,000 on 8 June, 2018 and Kshs.21,109,389 on 4 July, 2018.

During the year under review , Kshs.100,798,650 was budgeted and approved for the construction of the building but no funds were requisitioned from the Exchequer for the purpose. Further, there is no evidence that Management initiated the process of procuring a contractor for the works. In addition, available information indicated that the project works had since been suspended after a new site was chosen for its location.

Consequently, the County Assembly has not received value for money for the expenditure totalling Kshs.49,109,389 incurred on the project. Further, there is no indication that the project will be implemented soon in spite of the expenditure totalling Kshs.49,109,389 spent on its planning.

2.0. Irregular Staff Establishment and Recruitment

Review of the payroll for the month of June, 2019, revealed that the County Assembly had a staff establishment of ninety-eight (98) employees, out of whom eighty-six (86) or 87.75% were from the dominant community in the County. Further, during the year under review the County Assembly Service Board recruited six (6) new officers, all of whom were from the dominant community. This was contrary to the requirements set out in Section B.7 of the County Public Services Human Resource Manual, 2013 and Section 65(1)(e) of the County Governments Act, 2012 both of which provide that 30% of new appointments in County Governments shall be made from minority communities in the County. No plausible explanation has been provided by Management for the irregularity.

3.0. Irregular Recovery of Basic Salary

Verification of a sample of documents presented for audit revealed that recoveries of advance salaries paid to several staff attached to Members of the County Assembly resulted in the staff receiving less than the minimum 1/3 of their basic salaries, This was contrary to the regulations contained in Section D.22 (i) and (ii) of the Uasin Gishu County Assembly Human Resource Manual.

This was evident in a review of September, 2018 payroll where twenty-one (21) members of staff earned less than a third of their salaries , as did six (6) others during the months of January, 2019 and April, 2019.

By allowing excessive salary deductions, Management breached the law and put the staff at risk of pecuniary embarrassment.

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 Qualified Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Management of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections 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

Lack of Information Communication Technology (ICT) Policy

As in the previous year, Management did not provide for audit review documentation to show that it had prepared an Information Technology Policy defining its priorities in investment and use of ICT resources. Further, Management was yet to establish an ICT Steering Committee to guide and provide oversight over the use of the resources.

As a result, there was high risk of imprudent management of the County Assembly's ICT resources: The omission could result in uneconomic investments in ICT assets, as well as disruptions and loss of valuable data and information.

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

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall 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 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 financial reporting process, reviewing the effectiveness of how the County Assembly 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 overall

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

11 December, 2020

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019 Kshs	2017-2018 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	**1**	671,479,866	617,651,104
Other Receipts	**2**	0	0
Prior year adjustments			
TOTAL RECEIPTS		**671,479,866**	**617,651,104**
PAYMENTS			
Compensation of Employees	**3**	306,051,584	278,180,081
Use of goods and services	**4**	333,730,974	273,211,500
Transfers to Other Government Entities	**5**	389,491	21,454,117
Social Security Benefits	**6**	16,481,819	0
Acquisition of Assets	**7**	14,621,453	65,848,842
Finance Costs	**8**	50,773	21,119
TOTAL PAYMENTS		**671,326,094**	**638,715,730**
SURPLUS/DEFICIT		**153,772**	**(21,064,626)**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13th December 2019 and signed by:

Clerk of the Assembly
Name: Shadrack K. Choge

Finance Office – County Assembly
Name: Peter Ouyo

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

AS AT 30TH JUNE 2019

		2018/19	2017/18
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	9A	543,263	389,491
Cash Balances		-	-
Total Cash and cash equivalents		**543,263**	389,491
Accounts receivables – Outstanding Imprests		-	-
TOTAL FINANCIAL ASSETS		**543,263**	389,491
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions		-	-
NET FINANCIAL ASSETS		**543,263**	389,491
REPRESENTED BY			
Fund balance b/fwd	11	389,491	21,454,117
Surplus/Deficit for the year		153,772	(21,064,626)
Prior year adjustments			
NET FINANCIAL POSITION		**543,263**	389,491

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13th December 2019 and signed by:

Clerk of the Assembly
Name: Shadrack K. Choge

Finance Officer – County Assembly
Name: Peter Ouyo

5.3. STATEMENT OF CASH FLOWS

	Note	2018/19 KShs	2017/18 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	671,479,866	617,651,104
Other Receipts	2		0
Payments for operating expenses			
Compensation of Employees	3	306,051,584	278,180,081
Use of goods and services	4	333,730,974	273,211,500
Subsidies			
Transfers to Other Government Entities	5	389,491	21,454,117
Other grants and transfers			
Social Security Benefits	6	16,481,819	-
Finance Costs	8	50,773	21,119
Adjusted for:			
Adjustments during the year			
Net cash flows from operating activities		**14,775,225**	**44,784,216**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	
Acquisition of Assets	7	-14,621,453	-65,848,842
Net cash flows from investing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		**153,772**	**(21,064,626)**
Cash and cash equivalent at BEGINNING of the year	9A	389,491	**21,454,117**
Cash and cash equivalent at END of the year		**543,263**	389,491

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13th December 2019 and signed by:

Clerk of the Assembly
Name: Shadrack K. Choge

Finance Office – County Assembly
Name: Peter Ouyo

5.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	e=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	781,771,448	-9,000,000	772,771,448	671,479,866	87%
Fund balance brought forward		389,491			87%
TOTAL	**781,771,448**	**-8,610,509**	**772,771,448**	**671,469,866**	
PAYMENTS					
Compensation of Employees	315,707,584	-9,656,000	306,051,584	306,051,584	100%
Use of goods and services	316,325,169	18,442,000	334,767,169	333,730,974	99.6%
Transfers to Other Government Entities		389,491		389,491	
Social Security Benefits	16,481,819	-	16,481,819	16,481,819	100%
Finance cost	50,773	-	50,773	50,773	
Acquisition of Assets	133,206,103	-17,786,000	115,420,103	14,621,453	12%
TOTAL	**781,771,448**	**-8,610,509**	**772,771,448**	**671,326,094**	**87%**
SURPLUS/ DEFICIT	-	-	-	**153,772**	

The changes in the original budget are as a result of re-allocation during the supplementary budget.

The entity financial statements were approved on 13th December 2019 and signed by:

Clerk of the Assembly
Name: Shadrack K. Choge

Finance Office – County Assembly
Name: Peter Ouyo

5.5. 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	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	671,972,798		671,972,798	671,479,866	100%
Fund balance brought forward					-
TOTAL	**671,972,798**		**671,972,798**	**671,479,866**	**100%**
PAYMENTS					
Compensation of Employees	315,707,584	-9,656,000	306,051,584	306,051,584	100%
Use of goods and services	316,325,169	18,442,000	334,767,169	333,730,974	99.6%
Transfers to Other Government Entities				389,491	%
Social Security Benefits	16,481,819		16,481,819	16,481,819	100%
Acquisition of Assets	23,407,453	-8,786,000	14,621,453	14,621,453	100%
Finance Costs	50,773		50,773	50,773	100%
TOTAL	**671,972,798**	**0**	**671,972,798**	**671,326,094**	
Surplus/ Deficit	**0**		**0**	**153,772**	

The changes in the original budget are as a result of re-allocations during the supplementary budget.

The entity financial statements were approved on 13th December 2019 and signed by:

Clerk of the Assembly
Name: Shadrack K. Choge

Finance Office – County Assembly
Name: Peter Ouyo

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
RECEIPTS	**KShs**	**KShs**	**KShs**	**KShs**	**KShs**	**%**
Transfers from the County Treasury/ Exchequer Releases	100,798,650	0	100,798,650	-	100,798,650.00	**0%**
TOTAL	**100,798,650**	**0**	**100,798,650**	**-**	**100,798,650.00**	**0%**
PAYMENTS						
Acquisition of Assets	100,798,650	0	100,798,650	-	100,798,650.00	**0%**
TOTAL	**100,798,650**	**0**	**100,798,650**	**-**	**100,798,650.00**	**0%**
SURPLUS/ DEFICIT	-	-	-	-	-	

The changes in the original budget are as a result of re-allocation during the supplementary budget.

The entity financial statements were approved on 13th December 2019 and signed by:

Clerk of the Assembly
Name: Shadrack K. Choge

Finance Office – County Assembly
Name: Peter Ouyo

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	30th June 2019		30th June 2019	30th June 2019	
	KShs	KShs	KShs	KShs	KShs
Land policy and Planning	**10,250**	**-**	**10,250**	**-**	**10,250**
Development Planning and Land Reforms	10,250	-	10,250	-	10,250
Central Planning and M&E Services	**772,761,198**	**-**	**772,761,198**	**671,326,094**	**101,824,595**
Grand Total	**772,771,448**	**-**	**772,771,448**	**671,326,094**	**101,834,845**

5.8. 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.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

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.

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. 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.

6. 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.

7. 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.

8. 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Pending bills

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

10. 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 Assemblys budget was approved as required by Law .The original budget was approved by the County Assembly on 28th June 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the Uasin Gishu 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.

11. Comparative figures

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

12. Subsequent events

Events subsequent to 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.

13. 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.

14. 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES

	2018 - 2019 Kshs	2017 - 2018 Kshs
Total Exchequer Releases for quarter 1	134,779,008	27,560,801
Total Exchequer Releases for quarter 2	193,579,445	156,040,766
Total Exchequer Releases for quarter 3	145,836,813	190,499,062
Total Exchequer Releases for quarter 4	197,284,600	243,550,475
Cumulative amount	**671,479,866**	**617,651,104**

2. OTHER RECEIPTS

Description	2018 - 2019 Kshs	2017 - 2018 Kshs
Other Receipts to be refunded to County Treasury	0	0
Total	**0**	-

3. COMPENSATION OF EMPLOYEES

	2018 - 2019 Kshs	2017 - 2018 Kshs
Basic salaries of permanent employees	150,018,970	136,243,479
Basic wages of temporary employees	28,010,000	28,930,197
Personal allowances paid as part of salary	108,984,821	79,068,197
Personal allowances paid as reimbursements	4,813,527	4,375,934
		-
Compulsory national social security schemes	14,224,266	14,335,489
Pension and other social security contributions		15,226,785
Total	306,051,584	278,180,081

4 USE OF GOODS AND SERVICES

	2018/19	2017/18
	KShs	KShs
Utilities, supplies and services	2,413,061	2,107,754
Communication, supplies and services	1,310,596	1,228,322
Domestic travel and subsistence	109,536,847	97,390,343
Foreign travel and subsistence	33,000,000	8,489,637
Printing, advertising and information supplies & services	32,828,172	27,771,401
Rentals of produced assets	6,180,000	6,296,000
Training expenses	20,328,389	20,245,730
Hospitality supplies and services	51,815,082	36,707,127
Insurance costs	34,812,206	31,151,030
Specialized materials and services	3,859,266	3,645,382
Office and general supplies and services	13,190,709	12,624,479
Other operating expenses	11,167,528	13,057,582
Routine maintenance – vehicles and other transport equipment	4,370,204	7,572,111
Routine maintenance – fuel,oil and lubricants	4,998,044	0
Routine maintenance – other assets	3,920,870	4,924,602
Total	**333,730,974**	**273,211,500**

5 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018/19	2017/18
	KShs	KShs
Transfers to National Government entities	0	0
Transfers to other County Assembly entities	389,491	21,454,117
TOTAL	389,491	**21,454,117**

6 SOCIAL SECURITY BENEFITS

	2018/19 KShs	2017/18 KShs
Government pension and retirement benefits	16,481,819	-
Social security benefits in cash and in kind	0	-
Employer Social Benefits in cash and in kind		
Total	**16,481,819**	-

7 ACQUISITION OF A SSETS

Non- Financial Assets	2018/19 KShs	2017/18 KShs
Construction of buildings	0	49,108,389
Purchase of Vehicles and Other Transport Equipment	8,368,000	13,825,000
Purchase of Office Furniture and Equipment	6,243,453	2,915,453
Purchase of ICT Equipment	0	0
Domestic lending and on-lending	10,000	0
Total	**14,621,453**	**65,848,842**

8. FINANCE COSTS

	2018 - 2019 Kshs	2016 - 2017 Kshs
Bank Charges	50,773	21,119
Total	**50,773**	**21,119**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9A. BANK BALA NCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2018/19	2017/18
		KShs	KShs
CBK 1000241837	Recurrent Account	301,528	371,075
KCB 1178442411	Recurrent Account	241,735	17,416
KCB 1142325717	Recurrent Account	-	-
CBK 1000292897	Development Account	-	1,000
CBK 1000292891	Deposits Account	-	-
Ward office Accounts	Recurrent Account	-	-
Total		**543,263**	389,491

9B. CASH IN HAND

Description	2018 - 2019 Kshs	2017 - 2018 Kshs
Cash in Hand – Held in domestic currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

	2018 - 2019 Kshs	2017 - 2018 Kshs
Location 1	-	-
Total	-	-

(Provide locations where cash in hand is held e.g. head office, cashier's office, cash office etc)

10 ACCOUNTS RECEIVABLE

	2018 - 2019 Kshs	2017 - 2018 Kshs
Government Imprests	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11 .FUND BALANCE BROUGHT FORWARD

Description of the adjustment	2018 - 2019 Kshs	2017 - 2018 Kshs
Bank accounts	389,491	21,454,117
Cash in hand	-	-
Total	**389,491**	**21,454,117**

5.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	0	0	0	0
Construction of civil works	0	0	0	0
Supply of goods	2,174,510	3,023,089	2,174,510	3,023,089
Supply of services	5,552,234	16,276,196	5,552,234	16,276,196.000
Total	**7,726,744**	**19,299,284.66**	**7,726,744**	**19,299,284.66**

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.

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	2018-2019 Kshs	2017-2018 Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	162,876,396	152,081,912.85
Key Management Compensation(Clerk and Heads of departments)	25,839,380	24,391,008.00
Total Compensation to Key Management	**188,715,776**	**176,472,920.90**
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	671,479,866	0
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	**671,479,866**	**0**

6.PROGRESS ON FOLLOW UP OF AUDITOR 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)*
1.1Failure to observe one third rule on staff Establishment and Recruitment	A review of the staff establishment at the Uasin Gishu County Assembly has revealed that out of the total staff composition of 92, 86.73% is occupied by the dominant community and 13% by the rest.	This attributed to a larger extent by what happened during transition period from Defunct Local Authority to the new County Government. However, the County Assembly will continue to place advertisement in public media whenever a	County Clerk	In progress	

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)*
		vacancy arises to attract the rest of the Communities in the Country.			
3.0 Budgetary provision	The County Assembly's procurement plan fo 2017/2018 provided Kshs.50 million for building constructio and architectural consultation service and further Kshs.20 million in 2018/2019 financial year totalin to Kshs.250 million. The estimated cost of the project is Kshs.862 million of which as per the County Assembly's	In the event that the National treasury does not provide the requested Counterpart funding of 70%, then the County assembly will budget for the construction of this facility in phases for three to five years	County Clerk	In progress	

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)*
	correspondent to Cabinet Secretary, National Treasury, the Assembly was t meet 30% (Kshs.25 million) of cost whereas National Treasury meets 70% (Kshs.607 million). The County Assembly's request for funding from National Treasury has not been responded to. Despite no commitment from National Treasury, the Assembly has procured the consultancy service for building consultancy services/consortium for architectural,	depending on the availability of resources.			

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)*
	quantity surveying, civil/structural, electrical/mechanica engineering service for the proposed building.				
Lack of Audit committee	The County Assembly of Uasin Gishu however did not have an Audit Committee contrary to the provisions of Section 155(5) of the Public Finance Management Act, 2012	The County Assembly did the advert of the Audit Committee position in the News paper and the Recruitment was done.	County Clerk	Resolved	
1.2.Lack of Independent Internal Audit function	Audit review of internal audit function revealed that although Uasin Gishu County Assembly has established an internal audit function, the	As mentioned on query no. 3 above, the County Assembly is waiting for the finalization of	County Clerk	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)*
	following weaknesses were noted: i. The internal audit function reports administratively to the Clerk and functionally to the Speaker of the County Assembly instead of the audit committee or any other independent or oversight body. ii. The internal audit operates without an internal audit charter which would	the recruitment process of the Audit committee. Thereafter this will ensure that the Audit function operates independently. The Audit Charter will also be in place after the establishment of the audit committee who will facilitate the approval of the Audit Charter.			

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)*
	otherwise detail the scope, responsibilities and purpose of internal audit function. Although the management explained that the delay in preparation of the charter was due to lack of adequate staff and that the same will be prepared soon following deployment of staff to the department, no				

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)*
	documentary evidence has been provided to show that the process of preparing the charter has commenced and when the same shall be completed.				
1.3.Information Communication Technology	As reported during the previous year, a review of the Information and Communication Technology (ICT) of Uasin Gishu County Assembly revealed that the Assembly did not have an IT Policy, Data Recovery Plan (DRP) and IT		County Clerk	In progress	

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)*
	security policy. Such policies are vital in effective and efficient management of the entity's IT resources. Further, the County Assembly did not have an IT steering committee which is important in performing the oversight function and formulation of policies to ensure that IT department functions properly to assist in achievement of organizational objectives in an economic, efficient				

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)*
	and effective way.				

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.....10/11/2020.....

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	A	b	c	d=a-c		
Construction of buildings						
Sub-Total	**0**		**0**	**0**	**0**	
Construction of civil works						
Sub-Total	**0**		**0**	**0**	**0**	
Supply of goods						
1. Transmatresses ltd	149,985.00	18/19	0	149,985.00	0	
2. Eldoret Petroleum	1,285,742.83	18/19	0	1,285,742.83	0	
3. Mfi Solutions	60,344.83	18/19	0	60,344.83	0	
4. Jose Tyres	84,600.00	18/19	0	84,600.00	0	
5. Shamolex Enterprises	455,200.00	18/19	0	455,200.00	0	
6. Kazuri Contractors	113,400	18/19	0	113,400	0	
7. Olemiss Connections ltd	52,000	18/19	0	52,000	0	
8. Soen Tecnologies	258,000	18/19	0	258,000	0	
9. Calsep Company Ltd	138,720	18/19	0	138,720	0	
10. Barton Agencies	149,096	18/19	0	149,096	0	
11. Bransuta General Supplies	276,000	18/19	0	276,000	0	
Sub-Total	**3,023,089**		**0**	**3,023,089**	**2,174,510**	
Supply of services						
12. Joventure Hotel	1,677,500	18/19	0	1,677,500	0	
13. Sixty Four Centre	728,750	18/19	0	728,750	0	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
14. Weston Hotel	1,395,000.00	18/19	0	1,395,000.00	0	
15. Grand Royal Swiss Hotel	2,025,000.00	18/19	0	2,025,000.00	0	
16. Amaco Ltd	408,323.00	18/19	0	408,323.00	0	
17. Acacia Hotel	105,600.00	18/19	0	105,600.00	0	
18. Joseph Queens Garden	1,905,570.00	18/19	0	1,905,570.00	0	
19. Total Security Ltd	704,700.00	18/19	0	704,700.00	0	
20. Media Max ltd	150,800.00	18/19	0	150,800.00	0	
21. Standard Group Ltd	317,840.00	18/19	0	317,840.00	0	
22. Nation Media Group	1,160,232.00	18/19	0	1,160,232.00	0	
23. Shakil Auto Garage	459,082.00	18/19	0	459,082.00	0	
24. Chebororwa ATC	1,050,000.00	18/19	0	1,050,000.00	0	
25. Catholic Diocese Of Eldoret	106,000.00	18/19	0	106,000.00	0	
26. Agricultural Society of Kenya	86,400.00	18/19	0	86,400.00	0	
27. Kong'asis Tv and Radio ltd	24,500.00	18/19	0	24,500.00	0	
28. Telkom Kenya	367,615.00	18/19	0	367,615.00	0	
29. Lelin Overland Campsite	93,000.00	18/19	0	93,000.00	0	
30. Takichuchun Co. Ltd	7,000.00	18/19	0	7,000.00	0	
31. Toyota Kenya ltd	1,283,394.00	18/19	0	1,283,394.00	0	
32. Lake Travels Ltd	1,376,255.00	18/19	0	1,376,255.00	0	
33. African Touch Safaris	843,635.00	18/19	0	843,635.00	0	
Sub-Total	**16,276,196.00**		**0**	**16,276,196.00**	**5,552,234**	
Grand Total	**19,299,284.66**		**0**	**19,299,284.66**	**7,726,744**	

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		A	b	c	d=a-c		
1.		0	0	0	0	0	
2.		0	0	0	0	0	
3.		0	0	0	0	0	
4.		0	0	0	0	0	
5.		0	0	0	0	0	
Sub-Total		**0**	**0**	**0**	**0**	**0**	
Grand Total		**0**	**0**	**0**	**0**	**0**	

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**	
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**	
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**	
Others (*specify*)							
10.							
11.							
12.							
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**	
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017 - 2018	Additions during the (KShs)	Disposals during the (KShs)	Historical Cost c/f (KShs) 2018/2019
Buildings and structures	49,108,389	-	-	49,108,389
Transport equipment	13,825,000	8,368,000	-	22,193,000
Office equipment, furniture and fittings	2,915,453	-	-	2,915,453
Other Machinery and Equipment	-	6,243,453	-	6,243,453
Others	-	10,000	-	10,000
Total	**65,848,842**	**14,621,453**	-	**80,470,295**

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 7 on acquisition of assets during the year and subsequently the statement of receipts and payments

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	***KShs***	***KShs***
Name of Officer or Institution				
Name of Officer or Institution				
Name of Officer or Institution				
Name of Officer or Institution				
Name of Officer or Institution				
Name of Officer or Institution				
Total	0	0	0	0

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)
***UASIN GISHU* COUNTY ASSEMBLY**
Reports and Financial Statements
For the year ended June 30, 2019

REPUBLIC OF KENYA F.O 30 RECCURRENT A/C

BANK RECONCILIATION

CBK A/C 1000241837

AS AT 30TH JUNE ,2019.STATION UASIN GISHU COUNTY ASSEMBLY

	Sh.	Cts	Sh.	Cts	Sh.	Cts.
Balance as per Bank Certificate						
Less-					416,635	85
1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					-174,965	
2 Receipts in Bank Statement not yet recorded in Cash Book						0
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					241,670	85

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

..... ACC I 11/7/2019.....

signature Designation Date

1 PAYMENTS IN CASH BOOK NOT YET RECOERDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE			AMOUNT	CHEQUE	PAYEE			AMOUNT	
NO.	Date	PAYEE	sh.	No	Date			SH.	
	Total amount of unpresented cheques								
	See attached list								

REPUBLIC OF KENYA

F.O 30 RECCURRENT A/C

BANK RECONCILIATION

KCB A/C 1178442411

As at 30th June, 2019.Station Ua Station Uasin Gishu County.

	Sh.	Cts	Sh.	Cts	Sh.	Cts.
Balance as per Bank Certificate						
Less-					535,678	30
1 Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)						
2 Receipts in Bank Statement not yet recorded in Cash Book					284,085	0
Add-						
3 Payments in Bank Statement not yet recorded in Cash Book						
4 Receipts in Cash Book not yet recorded in Bank Statement						
					51,000	0
Bank Balance as per cash book					302,593	30

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