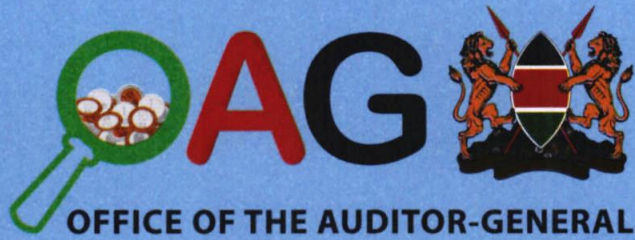
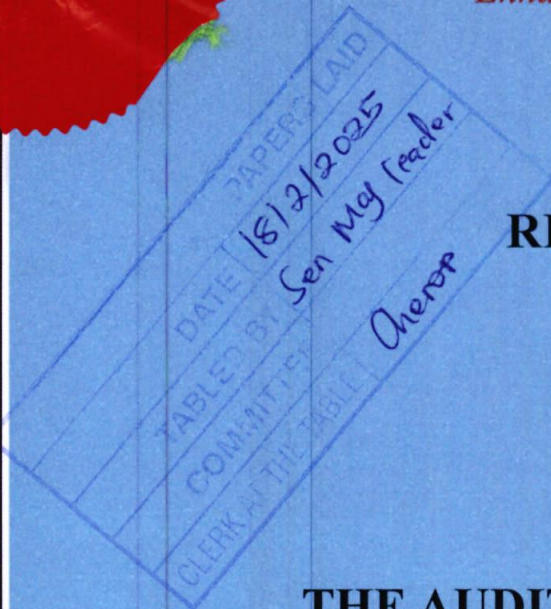


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF BARINGO**

**FOR THE YEAR ENDED**  
**30 JUNE, 2024**



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## **BARINGO COUNTY ASSEMBLY**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2024**

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

**County Government of Baringo**  
**Baringo County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**Acronyms and Glossary of Terms**

*a) Acronyms*

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

*b) Glossary of Terms*

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

## **1. Key Entity Information and Management**

### **(a) Background information**

Baringo County Assembly is the creation of Article 176 of the Constitution of Kenya 2010, which states that ‘*there shall be a county government for each county, consisting of a county assembly and a county executive*’. Article 177 provides that a County Assembly consists of members elected by the registered voters of wards, each ward constituting a single member constituency, the number of special seat members necessary to ensure that no more than two-thirds of the membership of the Assembly are of the same gender, the number of members of marginalized groups including persons with disabilities and the youth and the Speaker, who is an *ex-officio* member. Baringo County Assembly consists of 30 elected members representing the 30 electoral wards, 15 specially elected members to provide gender balance and other marginalized groups and the Speaker. The legislative authority of the County is vested in Baringo County Assembly. The County Assembly is responsible for making any laws that are necessary for or incidental to, the effective performance of the functions and exercise of the powers of the County Government under the Fourth Schedule. In addition, the County Assembly, while respecting the principle of the separation of powers, may exercise oversight over the County Executive Committee and any other County Executive organs. The County Assembly is supported by a County Assembly service under the administrative leadership of the Clerk of the County Assembly and other staff employed by the County Assembly Service Board.

### **Vision statement**

To be a leading, modern and people centred County Assembly in Kenya.

### **Mission statement**

To promote the principle of good governance through legislation, oversight and representation as a contribution to the socio-economic development of Baringo County.

### **Core values**

- Quality service
- Teamwork
- Integrity and Professionalism
- Democracy
- People Focus

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**(b) Key Management Team**

The Assembly day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Vincent Kemboi
2.	Clerk of the County Assembly	M/s Jepkemoi Chemase
3.	Deputy Clerk	Mr. James Warata
4.	Director - Finance and Accounting Services	CPA Alfred Keitany

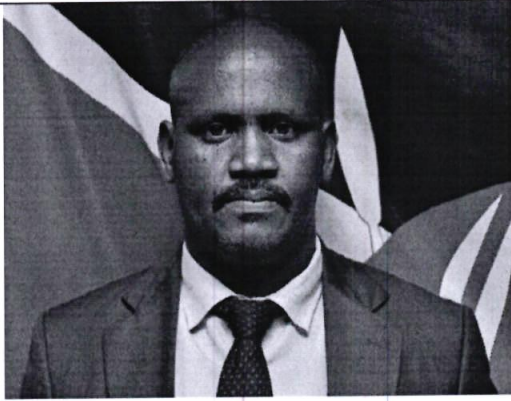
**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

	<p>Year Of Birth:1976</p> <p>Key Qualifications: Bachelor of Education, MBA-Human Resource option</p> <p>Previous Work Experience: Employee of the Teachers Service Commission.1998-2013</p> <p>Deputy Clerk Administration Baringo County Assembly.2013- Feb, 2022</p> <p>Clerk To Assembly Feb, 2022-Date</p>
<p>Ms. Jepkemoi Chemase</p>	<p>Year Of Birth:1974</p> <p>Key Qualifications: Bachelor of Arts (Business Management)</p> <p>Previous Work Experience: previously worked over 6 years as CDF Fund Accounts Manager.</p> <p>Deputy Clerk, County Assembly.2013-date.</p>
	<p>Mr. James Warata</p>

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CPA Alfred Keitany

Year of Birth;1983

Key Qualifications: MBA (Finance)-Catholic University of Eastern Africa.

Bachelor of Business Management (Accounting Option)-Moi University.

CPA(K)

Work Experience: Principal Accountant-Min of Health (NASCO) 2009-2020.

Director Finance and Accounting Services, Baringo County Assembly, 2020 to date

**Key Entity Information and Management (Continued)**

**(d) Fiduciary Oversight Arrangements**

he fiduciary oversight on the County Assembly are performed by the following organs and institutions:

- (i) County Assembly Public Accounts and Investments Committee
- (ii) Senate Committee on County Public Accounts and Investments
- (iii) Internal Audit Department and Audit Committee of County Assembly
- (iv) Committee on Finance and Economic Planning
- (v) County Assembly Service Board

**(i) County Assembly Public Accounts and Investments Committee**

The County Public Accounts and Investment Committee performed the following responsibilities as per the Baringo County Assembly Standing Order No. 191 which established the Committee:

- Examination of the accounts showing the appropriations of the sum voted by the House to meet public expenditure and of such other accounts laid before the House.
- Examination of the working of the public investment
- Examine the reports and accounts of the public investment
- Examine any report from the Auditor General on public investment
- Examine autonomy an efficiency of public investment expenditure in relation to efficiency and prudence

The Committee has considered the reports of the Auditor-General of the County Assembly as from FY 2013/14 to FY 2021/2022 financial years.

**(ii) Senate Committee on County Public Accounts and Investments**

The Senate Sessional Committee on County Public Accounts and Investments is established pursuant to Standing Order 214 of the Senate Standing Orders and its mandate includes to examine the reports of the Auditor-General on the annual accounts of the county governments as well as to exercise oversight over county public accounts and investments.

The Committee has considered the reports of the Auditor-General of the County Assembly as from FY 2013/14 to FY 2019/2020 financial years.

**(iii) Audit Committee of County Assembly**

The Public Finance Management Act, 2012 and Public Finance Management Regulation, 2015 requires that each public entity shall establish an Audit Committee. The Audit Committee forms a key element in the governance process by providing an independent expert assessment of the

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activities of top management, the quality of the risk management, financial reporting, financial management and internal audit, to the County Assembly Service Board.

The Audit Committee of the County Assembly was established and has been operational from 2020/21 financial year. The committee has executed its fiduciary mandate as required by law and guidelines.

**(iv) Committee on Finance and Economic Planning**

The Committee established under Standing Order 196 of Baringo County Assembly Standing Orders is responsible for all matters related to economic policies, planning, projects and programmes as proclaimed by the County Executive through reports, papers, speeches made by the Governor and those officers appointed by him or her; and all matters related to finance in the County Government other than the specific documents dealing with issues of the annual budget as specified in the Public Finance Management Act, 2012.

**(v) County Assembly Service Board**

The County Assembly Service Board established under section 12 of the County Governments Act, 2012 is responsible for preparing annual estimates of expenditure of the County Assembly service and submitting them to the County Assembly for approval and exercising budgetary control over the service.

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**(e) Entity Headquarters**

Assembly Building  
Kabarnet-Iten Road  
Kabarnet, KENYA

**(f) Entity Contacts**

Telephone: (254) 053-22115  
E-mail: baringocountyassembly@gmail.com  
Website: www.baringoassembly.go.ke

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Kenya Commercial Bank  
Kabarnet Branch  
P.O. Box 175- 30400  
Kabarnet.

**(h) Independent Auditor**

Auditor General  
Office of The Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**(i) Principal Legal Adviser**

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

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**(j) County Attorney(Principal Legal Officer)**

County Assembly of Baringo,

P.O. Box 159-30400,

Kabarnet, Kenya

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## **2. Governance Statement**

### **The County Assembly**

The County Assembly is constituted by the MCAs of Baringo County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the secretary.

Section 10 (4) of the County Governments Act, 2012 provides that a County Assembly shall observe the following order of precedence.

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

The roles of the County Assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

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

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

#### **a) Select Committees**

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

#### **b) Sectoral Committees**

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

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) Committee on Implementation
- f) Committee on Delegated County Legislation
- g) Procedure and House Rules Committee
- h) House Business Committee

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- i) Committee on Selection
- j) Committee on Appointments
- k) Liaison Committee
- l) Committee on Agriculture, Livestock and Fisheries
- m) Committee on Environment and natural resources
- n) Committee on County Heritage, Gender, Culture and Community Services
- o) Committee on Health Services
- p) Committee on Transport, Public works and infrastructure
- q) Committee on Lands, Housing and Urban Development
- r) Committee on Trade, Tourism and Co-operatives
- s) Committee on Education, Vocational Training and ICT
- t) Committee on Labour, Social Welfare, Children Youth and Sports
- u) Committee on Justice, Legal Affairs, Devolution, Governance and Cohesion
- v) Committee on Finance and Economic Planning
- w) Committee on Water and Irrigation
- x) Committee on Disaster Risk Management, Conflict Resolution, Peace Building and Partnership
- y) Catering and Health Services Committee

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**a) Committee of Powers and Privileges**

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

S/no	Member	Designation	Ward
1.	Hon. Vincent Kemboi	Chairperson	Speaker
2.	Hon. Lawi Kipchumba Tallam- Majority Leader	Member	Lembus kwen
3.	Hon. Tuwit Loreria Daniel - Minority Leader	Member	Ribkwo
4.	Hon. Ernest Kibet Tarus - Majority Whip	Member	kabarnet
5.	Hon. Maria Losile- Minority Whip	Member	Loiyamorok
6.	Hon. Robert Kiplagat Kipsang'	Member	Koibatek
7.	Hon. Juliah Kumbelel	Member	Nominated
8.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
9.	Hon. Sharon Jerotich Keter	Member	Nominated

**b) Audit Committee**

The audit committee was constituted in July 2022. Its mandate is to advise the County Government on institutional risk management and compliance. The committee 4 (four) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation
1.	Mr. Thomas P. Lotiaka	Chairperson
2.	Mr. Josphat Kimetto	Member
3.	Dr. Razia Mbaraka	Member

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4.	Mr. James Warata	Member
5.	Mr. Kiprotich Kipsegerwo	Secretary

**c) Public Accounts/Investment Committee**

The committee was formed to provide oversight on the County's finances. The committee held 81 (eighty one) meetings in FY 2023/2024. The committee members during the year under review were:

s/no	Member	Designation	Ward
1.	Hon. Mark Sialo Kimiring'	Chairperson	Mogotio
2.	Hon. Clement Lomaringoria	V/Chair	Silale
3.	Hon. Ayub Kibet Keitany	Member	Ewalel/chapchap
4.	Hon. Kennedy Kiprono Benjamin	Member	Lembus/ Perkerra
5.	Hon. Loice Jepkorir Kipseba	Member	Nominated
6.	Hon. Makal Loluka Solomon	Member	Koloa
7.	Hon. Linah Chebet	Member	Nominated

**d) Budget and Appropriations Committee**

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The committee held 42 (fourty two) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Ernest Kibet Tarus	Chairperson	Kabarnet
2.	Hon. Symon Kimuge Kiplagat	Vice- Chair	Kabartonjo
3.	Hon. Benjamin Koech	Member	Lembus
4.	Hon. Purity Tallam	Member	Emining
5.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen

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6.	Hon. Alex Kiprono Kurui	Member	Kapropita
7.	Hon. Sam Lourien Limo	Member	Tirioko
8.	Hon. Maria Losile	Member	Loiyamorok
9.	Hon. Tuwit Loreria Daniel	Member	Ribkwo
10.	Hon. Kipruto Kimosop	Member	Mochongoi

**e) Committee on Implementation**

The committee was formed to scrutinise the resolutions of the House (*including adopted Committee reports*), Petitions and the undertakings given by the County Executive Committee and examine. The committee held 43 (fourty three) number of meetings in FY 2023/2024. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. Robert Cheruiyot Kiplagat	Chairperson	Nominated
2.	Hon. Seuri Evans Kipyegon	V/Chair	Nominated
3.	Hon. Juliah Kumbelel	Member	Nominated
4.	Hon. Loice Jepkorir Kipseba	Member	Nominated
5.	Hon. Julius Kimutai Ng'otie	Member	E/Ravine
6.	Hon. Diana Siriti	Member	Churo/Amaya
7.	Hon. Paul Lolgiso	Member	Mikutani

**f) Committee on Delegated County Legislation**

The committee provides guidance for all matters related to statutory instrument submitted to the House pursuant to the Constitution, any law or Baringo County Assembly Standing Orders. The committee 55 (fifty five) number of meetings in FY 2023/2024. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. Shadrack Mailuk Akeno	Chairperson	Tangulbei
2.	Hon Repher Chirchir	V/Chair	Nominated

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3.	Hon. Nixon Lemlem	Member	Marigat
4.	Hon. Jane Cherop	Member	Nominated
5.	Hon. Mark Kimiring Sialo	Member	Mogotio
6.	Hon. David Sitoi Telieny	Member	Bartabwa
7.	Hon. Sharon Keter	Member	Nominated

**g) Procedure and House Rules Committee**

The Committee comprises of the Speaker as Chairperson, Chairperson of Committees, Members of the Speakers Panel and not more than five other Members. The Procedure and House Rules Committee provides guidance in relation to consideration and reporting on all matters relating to the Standing Orders. It may propose amendments to the Standing Orders. The committee held a number of meetings in FY 2023/2024. The committee members during the year under review were;

S/no	Member	Designation	Ward
1.	Hon. Vincent Kemboi	Chairperson	Speaker
2.	Hon. Nicholas Kipruto Kimosop -D/Speaker	Member	Mochongoi
3.	Hon. John Tarus Lagat	Member	Sacho
4.	Hon. Mark Sialo Kimiring'	Member	Mogotio
5.	Hon. Nixon Lemlem	Member	Marigat
6.	Hon. Sam Limo Lourien	Member	Tirioko
7.	Hon. Linah Chebet	Member	Nominated
8.	Hon. Mirriam Katurkana	Member	Nominated
9.	Hon. Jacob Cheboiwo	Member	Kisanana

**h) House Business Committee**

The committee provides guidance such as prepare and , if necessary, from time to time adjust the County Assembly calendar with the approval of the House; monitor and oversee the implementation of the House business and programmes; implement the Standing Orders respecting the scheduling or programming of the business of the House and the functioning of the

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Committees of the House; determine the order in which the reports of Committees shall be debated in the House; The committee 14 (fourteen) number of meetings in FY 2023/2024. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. Vincent Kemboi	Chairperson	Speaker
2.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen
3.	Hon. Nicholas Kimosop	Member	Mochongoi
4.	Hon. Ernest Tarus Kibet	Member	Kabarnet
5.	Hon Maria Losile	Member	Loiyamorok
6.	Hon. Jeruto Kiptalla	Member	Nominated
7.	Hon. Julius Kimutai Ng'otie	Member	E/Ravine
8.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
9.	Hon. Jacob Kiprotich Cheboiwo	Member	Kisanana
10.	Hon. Benjamin Koech	Member	Lembus
11.	Hon. Purity Tallam	Member	Emining
12.	Hon. Daniel Loreria Tuwit	Member	Ribkwo
13.	Hon. Diana Siriti	Member	Churo/ Amaya
14.	Hon. Wesley Lemweli Lekakimon	Member	Ilchamus
15.	Hon. Clement Lomaring'oria	Member	Silale

**i) Committee on Selection**

The Committee on Selection provides guidance for nominating Members to serve in Committees, save for the membership of the House Business Committee and Committee on Appointments. The committee held a number of meetings in FY 2023/2024. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. Lawi Kipchumba Tallam	Chairperson	Lembus Kwen

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2.	Hon. Ernest Kibet Tarus	Member	Kabarnet
3.	Hon. Benjamin Koech	Member	Lembus
4.	Hon. Purity Tallam	Member	Emining
5.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
6.	Hon. Robert Kiplagat Cheruiyot	Member	Nominated
7.	Hon. Daniel Loreria Tuwit	Member	Ribkwo
8.	Hon. Sam Limo Lourien	Member	Tirioko
9.	Hon. Maria Losile	Member	Loiyamorok

**j) Committee on Appointments**

The committee provides guidance for consideration, for approval by the House, all appointments under Article 179 (2) of the Constitution. The committee held a number of meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

S/no	Member	Designation	Ward
1.	Hon. Vincent Kemboi	Chairperson	Speaker
2.	Hon. Kipruto Kimosop	Member	Mochongoi
3.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen
4.	Hon. Daniel Tuwitt	Member	Ribkwo
5.	Hon. Josphat Lokorio	Member	Barwessa
6.	Hon. Paul Logisoi	Member	Mukutani
7.	Hon. Shadrack Mailuk	Member	Tangulbei/Korossi
8.	Hon. Ayub Kibet	Member	Ewalel/ Chapchap
9.	Hon. Jane Cherop	Member	Nominated
10.	Hon. Venaline Jerop	Member	Nominated

**k) Liaison Committee**

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The committee provides guidance for the operations, policies and mandates of all Committees; deliberate on and apportion the annual operating budget among the Committees; consider the programmes of all Committees, including their need to travel and sit away from the precincts of County Assembly; ensure that Committees submit reports as required by the Standing Orders; determine, whenever necessary, the Committee or Committees to deliberate on any matter; and consider reports of Committees that have not been deliberated by the House and shall report to the House on the consideration of such reports. The committee 5 (five) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Nicholas Kimosop Kipruto	Chairperson	Mochongoi
2.	Hon. Vincent Kemboi	Member	Speaker
3.	Hon. Mark Sialo Kimiring'	Member	Mogotio
4.	Hon. Robert Cheruiyot Kiplagat	Member	Nominated
5.	Hon. Shadrack Mailuk Akeno	Member	Tangulbei/ Korossi
6.	Hon. Ernest Kibet Tarus	Member	Kabarnet
7.	Hon. Lawi Kipchumba	Member	Lembus Kwen
8.	Hon. Alex Kiprono Kurui	Member	Kapropita
9.	Hon. Nixon Lemlem	Member	Marigat
10.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
11.	Hon. Purity Tallam	Member	Emining
12.	Hon. Benjamin Koech	Member	Lembus
13.	Hon. David Sitei	Member	Bartabwa
14.	Hon. Robert Kiplagat Kipsang'	Member	Koibatek
15.	Hon. Michael Chepkeres Chebon	Member	Saimo/soi
16.	Hon. Ayub Kibet	Member	Ewalel/ Chapchap
17.	Hon. Jacob Cheboiwo	Member	Kisanana
18.	Hon. Solomon Kariuki Kuria	Member	Mumberes/Majimazuri

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19.	Hon. Kennedy Kiprono	Member	Lembus/ Perkerra
20.	Hon. Jeruto Kiptalla	Member	Nominated
21.	Hon. John Aengwo	Member	Saimo/ Kipsaraman

**l) Committee on Agriculture, Livestock and Fisheries**

The committee provides guidance for all matters related to agriculture, including crop and animal husbandry; livestock sale yards; County abattoirs; plant and animal disease control; fisheries; animal control and welfare, including licensing of dogs; and facilities for the accommodation, care and burial of animals. The committee 72 (seventy two) number of meetings in FY 2023/2024. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. Alex Kiprono Kurui	Chairperson	Kapropita
2.	Hon. Cynthia Jerotich Kiptui	Vice-Chair	Nominated
3.	Hon. Everlyne Jepkoech Korir	Member	Nominated
4.	Hon. Solomon Kariuki Kuria	Member	Mumberes/Majimazuri
5.	Hon. Michael Chepkeres Chebon	Member	Saimo/Soi
6.	Hon. Diana Siriti	Member	Churo/ Amaya
7.	Hon. Solomon Loluka Makal	Member	Koloa

**m) Committee on Environment and natural resources**

The committee provides guidance for All matters related to the implementation of specific national government policies on natural resources, energy and environmental conservation, including soil and water conservation and forestry; and control of air pollution, noise pollution, other public nuisances and outdoor advertising. The committee 43(fourty three) number of meetings in FY 2023/2024. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. Nixon Lemlem	Chairperson	Marigat
2.	Hon. Loice Jepkorir Kipseba	Vice-Chair	Nominated

**County Government of Baringo**  
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3.	Hon. Michael Chepkeres Chebon	Member	Saimo/Soi
4.	Hon. Juliah Kumbelel	Member	Nominated
5.	Hon. Mark Sialo Kimiring'	Member	Mogotio
6.	Hon. Peter Akimat	Member	Nominated
7.	Hon. Jacob Cheboiwo	Member	Kisanana
8.	Hon. Caroline Lesaaya	Member	Nominated
9.	Hon. Shadrack Mailuk	Member	Tangulbei/Korossi

**n) Committee on County Heritage, Gender, Culture and Community**

The committee provides guidance for all matters related to cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling; racing; liquor licencing; cinemas; video shows and hiring; libraries; museums; cultural activities and facilities; county parks, beaches and recreation facilities; and ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level regardless of gender. The committee 58 (fifty eight) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Purity Tallam	Chairperson	Emining
2.	Hon. Caroline Sumerian Lesaaya	Vice-Chair	Nominated
3.	Hon. Cynthia Jerotich Kiptui	Member	Nominated
4.	Hon. John Aengwo	Member	Saimo/Kipsaraman
5.	Hon. Kennedy Kiprono Benjamin	Member	Lembus/Perkerra
6.	Hon. Maria Losile	Member	Loiyamorok
7.	Hon. Wesley Lemweli Lekakimon	Member	Ilchamus

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**o) Committee on Health Services**

The committee provides guidance for all matters related to County health facilities and pharmacies; ambulance services; promotion of primary health care; licensing and control of undertakings that sell food to the public; veterinary services (excluding regulation of the profession); cemeteries, funeral parlours and crematoria; and refuse removal, refuse dumps and solid waste disposals. The committee 52 (fifty two) number of meetings in FY 2023/2024. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. Josphat Lang'at Lokorio	Chairperson	Barwessa
2.	Hon. Henry Kipkurui Kigen	Vice-Chair	Tenges
3.	Hon. Robert Kiplagat Cheruiyot	Member	Nominated
4.	Hon. Venaline Jerop	Member	Nominated
5.	Hon. Jane Cherop	Member	Nominated
6.	Hon. Daniel Loreria Tuwit	Member	Ribkwo
7.	Hon. Wesley Lekakimon	Member	Ilchamus

**p) Committee on Transport, Public works and infrastructure**

The committee provides guidance for all matters related to County transport, including County roads; street lighting; traffic and parking; public road transport; and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; County public works and services including public buildings; fire fighting services; and disaster management. The committee 61 number of meetings in FY 2023/2024. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. Benjamin Koech	Chairperson	Lembus
2.	Hon. Sam Limo Lorien	Vice-Chair	Tirioko
3.	Hon. Ayub Kibet Keitany	Member	Ewalel/ Chapchap
4.	Hon. Jeruto Kiptalla	Member	Nominated
5.	Hon. Julius Kimutai Ng'otie	Member	E/Ravine
6.	Hon. David Tilieny Sitei	Member	Bartabwa

**County Government of Baringo**  
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7.	Hon. Maria Losile	Member	Loiyamorok
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**q) Committee on Lands, Housing and Urban Development**

The committee provides guidance for all matters related to county planning and development, including statistics; land survey and mapping; boundaries and fencing; housing; and electricity and gas reticulation and energy regulation. The committee 41(fourty one) number of meetings in FY 2023/2024. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. David Telieny Sitei	Chairperson	Bartabwa
2.	Hon. Sharon Keter Jerotich	Vice-Chair	Nominated
3.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen
4.	Hon. Robert Kiplagat Cheruiyot	Member	Nominated
5.	Hon. Ernest Kibet Tarus	Member	Kabarnet
6.	Hon. Purity Tallam	Member	Emining
7.	Hon. Benjamin Koech	Member	Lembus
8.	Hon. Sialo Kimiring Mark	Member	Mogotio
9.	Hon. Lemlem Nixon	Member	Marigat

**r) Committee on Trade, Tourism and Co-operatives**

The committee provides guidance for Trade development and regulation, including markets; trade licences (excluding regulation of professions); fair trading practices; local tourism; and co- operative societies. The committee 61(sixty one) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Robert Kiplagat Kipsang'	Chairperson	Koibatek
2.	Hon. Jane Jerotich Jerop	Vice-Chair	Nominated
3.	Hon. Henry Kipkurui Kigen	Member	Tenges
4.	Hon. Evans Kipyegon Seuri	Member	Nominated

**County Government of Baringo**  
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5.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
6.	Hon. Mirriam Katurkana	Member	Nominated
7.	Hon. Sam Limo Lourien	Member	Tirioko

**s) Committee on Education, Vocational Training and ICT**

The committee provides guidance for all matters related to pre-primary education, village /youth polytechnics, home craft centres, child care facilities; management of all educational/ school bursary fund programmes and overseeing the provision of public infrastructure and learning equipment and facilities in all public schools within the County; and Information Communication Technology. The committee 48 (fourty eight) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Michael Chepkeres Chebon	Chairperson	Saimo/Soi
2.	Hon. Diana Siriti	Vice-Chair	Churo/Amaya
3.	Hon. Kipruto Kimosop	Member	Mochongoi
4.	Hon. Evans Kipyegon Seuri	Member	Nominated
5.	Hon. John Lagat Tarus	Member	Sacho
6.	Hon. Robert Kiplagat Kipsang'	Member	Koibatek
7.	Hon. Paul Lolgisoi	Member	Mikutani

**t) Committee on Labour, Social Welfare, Children Youth and Sports**

The committee provides guidance for all matters related to labour, human resource planning and capacity building, social welfare, youths and children welfare, sports and sporting activities including coaching, equipment and facilities; and control of drugs and pornography. The committee 49 (fourty nine) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Ayub Kibet Keitany	Chairperson	Ewalel/Chapchap
2.	Hon. Everlyne Jepkoech Korir	Vice-Chair	Nominated
3.	Hon. Julia Kumbelel	Member	Nominated
4.	Hon. Henry Kipkurui Kigen	Member	Tenges

**County Government of Baringo**  
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5.	Hon. Symon Kiplagat	Member	Kabartonjo
6.	Hon. Venaline Jerop	Member	Nominated
7.	Hon. Peter Akimat	Member	Nominated
8.	Hon. Clement Lomaring'oria	Member	Silale
9.	Hon. Linah Sote	Member	Nominated

**u) Committee on Justice, Legal Affairs, Devolution, Governance and Cohesion**

The committee provides guidance for Constitutional affairs; the administration of law and justice, including the elections, ethics, integrity and anti- corruption measures; protection of human rights and good governance; and the general direction and pace the devolved Government system is taking within the Baringo County. The committee 49 (fourty nine) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Jacob Cheboiwo	Chairperson	Kisanana
2.	Hon. John Lagat Tarus	Vice-Chair	Sacho
3.	Hon. John Chongwo Aengwo	Member	Saimo/Kipsaraman
4.	Hon. Nixon Lemlem	Member	Marigat
5.	Hon. Repher Jepkoech Chirchir	Member	Nominated
6.	Hon. Mirriam Katurkana	Member	Nominated
7.	Hon. Sharon Jerotich Keter	Member	Nominated

**v) Committee on Finance and Economic Planning**

The committee provides guidance for All matters related to economic policies, planning, projects and programmes as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her; and all matters related to finance in the County Government other than the specific documents dealing with issues of the annual budget as specified in the Public Finance Management Act, 2012. The committee 51(fifty one) number of meetings in FY 2023/2024. The committee members during the year under review were:

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S/no	Member	Designation	Ward
1.	Hon. Solomon Kariuki Kuria	Chairperson	Mumberes/Majimazuri
2.	Hon. Solomon Loluka Makal	Vice-Chair	Kolowa
3.	Hon. Cynthia Jerotich Kiptui	Member	Nominated
4.	Hon. Repher Jepkoech Chirchir	Member	Nominated
5.	Hon. Clement Lomaring'oria	Member	Silale
6.	Hon. Shadrack Akeno Mailuk	Member	Tangulbei/Korossi
7.	Hon. John Chongwo Aengwo	Member	Saimo/Kipsaraman

**w) Committee on Water and Irrigation**

The committee provides guidance for all matters related to the use of water for both domestic and irrigation purposes including storm water management systems in built-up areas; and water and sanitation services. The committee 40 (fourty) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Kennedy Kiprono Benjamin	Chairperson	Lembus/Perkerra
2.	Hon. Paul Lolgisoi	Vice-Chair	Mukutani
3.	Hon. Alex Kiprono Kurui	Member	Kapropita
4.	Hon. Venaline Jerop	Member	Nominated
5.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen
6.	Hon. Symon Kimuge Kiplagat	Member	Kabartonjo
7.	Hon. Daniel Loreria Tuwit	Member	Ribkwo
8.	Hon. Ernest Kibet Tarus	Member	Kabarnet
9.	Hon. Everlyne Korir	Member	Nominated

**County Government of Baringo**  
**Baringo County Assembly**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**x) Committee on Disaster Risk Management, Conflict Resolution, Peace Building and Partnership**

The committee provides guidance for all matters related to County Security and Disaster response; formulate measures to put in place and curb insecurity and disaster related incidences; management of occurring natural disaster and emergencies in the county; Liaising with relevant bodies to ensure proper marking of boundaries within the county. The committee 69 (sixty nine) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. John Aengwo	Chairperson	Saimo/Kipsaraman
2.	Hon. Juliah Kumbelel	Vice-Chair	Nominated
3.	Hon. Venaline Jerop	Member	Nominated
4.	Hon. Evans Seuri	Member	Nominated
5.	Hon. John Tarus	Member	Sacho
6.	Hon. Repher Chirchir	Member	Nominated
7.	Hon. Peter Akimat	Member	Nominated
8.	Hon. Jacob Cheboiwo	Member	Kisanana
9.	Hon. Julius Ng'otie	Member	E/Ravine

**y) Catering and Health Services Committee**

The committee provides guidance for all matters related to holding and managing the Catering and Health Services Scheme Fund; Spending money out of the Catering Fund for any purposes authorized by paragraph. Fixing prices and conditions of supply of food, drinks or goods; determining the suppliers alongside the relevant department; Borrowing money for the purposes of the Catering Fund. The committee 67 (sixty seven) number of meetings in FY 2023/2024. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Jeruto Kiptalla	Chairperson	Nominated
2.	Hon. Miriam Katurkana	Vice-Chair	Nominated
3.	Hon. Vincent Kemboi	Member	Speaker

**County Government of Baringo**  
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4.	Hon. Ernest Kibet Tarus	Member	Kabarnet
5.	Hon. Solomon Kariuki Kuria	Member	Mumberes/Majimazuri
6.	Hon. Symon Kimuge Kiplagat	Member	Kabartonjo
7.	Hon. Caroline Lesaaya	Member	Nominated
8.	Hon. Peter Akimat	Member	Nominated

**Communication with all Stakeholders**

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

**Risk management**

The County Assembly has a risk management policy which acts as a guide in the process of mitigation of inherent risks within the organization. The risk management policy helps the Assembly to put in place effective frameworks for taking informed decisions about risks and to minimize adverse consequences of risks in operation of County Assembly activities.

**Compliance**

The County Assembly's activities and operations are governed by the Constitution of Kenya 2010, PFM Act, 2012, Public Procurement and Assets Disposal Act 2015, County Governments Act, 2012 and other relevant legislations. The County Assembly is in compliance with these laws.

### **3. Foreword By the Clerk of The Assembly**

#### **(i) Budget performance**

##### **Revenue**

In the year ended 30<sup>th</sup> June 2024, the County Assembly had projected revenues of Ksh.907,788,878 from the County Revenue Fund. Out of the projected revenue, the County Assembly was able to realize Ksh.882,876,372 in actual revenues, representing 97% performance. This good performance was attributable to proper planning, effective execution of programmes and timely disbursements by the County Treasury and the Office of the Controller of Budget in financing the Assembly budget.

##### **Expenditure**

The total expenditure for the year amounted to Ksh.882,569,472 against a budget of Ksh. 907,788,878 resulting in an overall absorption rate of 97%. Out of this, Kshs.828,868,403 was spent on recurrent expenditure compared to a recurrent budget of Ksh.828,962,651, representing an absorption rate of 99%. In the period under review, the County Assembly expenditure on Compensation of employees was Kshs.429,680,162, Use of Goods and Services Kshs. 369,112,241 acquisition of assets under recurrent was Kshs.15,076,000, the transfer to other entities i.e car loans and mortgage Kshs.14,000,000. On the other hand, Ksh.54,701,069 was spent on development expenditure against a budget of Ksh.78,826,227, representing an absorption rate of 69%.

This good expenditure performance was attributed to proper planning by implementers, timely cash requisitions, disbursements and prompt procurement processes.

#### **(ii) Operational Performance**

In accordance with Baringo County Assembly standing orders. The Assembly formulated various bills, motions ,regulations and policies which were adopted and operationalized.

The County Assembly successfully engaged the people of Baringo through fact finding missions, public hearings, field visits, research and public participation fora.

The budget process for FY2023/2024 was considered by the County Assembly an approved as follows;

Baringo County Budget Printed Estimates-26<sup>th</sup> June, 2023

The Baringo County Government 1st Supplementary Budget Estimates- May, 2024.

The County Assembly has three funds that have specific functions as stipulated in their respective regulations namely: Baringo County Assembly (Members) Car Loan and Mortgage Fund, Baringo County Assembly Catering & Health Services Scheme Fund and Baringo County Assembly (Staff) Car Loan and Mortgage Fund which are self reporting.

**(iii) Performance of key development projects**

The Assembly has procured state of the art hansard equipment to facilitate Members of County Assembly, members of staff, member of the public and stakeholders to be able to follow up on parliament proceedings seamlessly. Also the Assembly has renovated and furnished the Assembly hall.

**(iv) Comment on value-for-money achievements**

In the view of the projects above, the procurement and installation of hansard equipments has enhanced hansard reporting, provided a good communication system between the Members of the Assembly, Clerks and the entire Assembly. The renovation and refurbishment of the chambers has provided adequate space and conducive environment for MCAs, staff and the members of the public hence enhancing legislation, oversight and representation.

**(v) Challenges and Recommended Way Forward**

Some of the challenges encountered during FY 2023/2024 include:

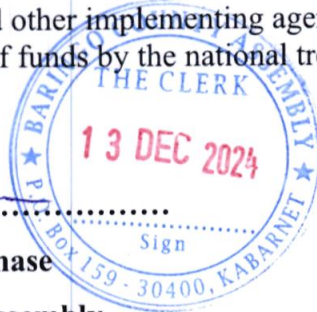
- Inadequate office space and equipment for both members and staff
- Slow implementation of enacted legislations and house resolutions by the relevant County Department and other implementing agencies.
- Late disbursement of Exchequer funds.

**Recommendations**

- The Service Board to prioritize the provision of adequate office space and equipment for both members and staff.
- The relevant Assembly Committee should do regular monitoring and evaluation of implementation of enacted legislations and House resolutions with the relevant Departments and other implementing agencies.
- Timely release of funds by the national treasury.



.....  
**Name: Jepkemoi Chemase**  
**Clerk of the County Assembly**



**County Government of Baringo**  
**Baringo County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**4. Statement Of Performance Against County Assembly Predetermined Objectives**

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 Baringo is legislation, oversight, and representation. To achieve this, the assembly’s program was documented in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2023/2024

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<b>Remarks (Explain the reasons underperformance/ Overperformance)</b>
Legislation, oversight and representation	Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2023/2024 three (3) bills were passed	
	Motions passed in the County Assembly	Improved service delivery to citizens	No of motions passed in the County Assembly	In FY 2023/2024 A number of motions were passed	
	Reports adopted in the County Assembly	Improved service delivery to citizens	No of reports adopted in the County Assembly	In FY 2023/2024 59 reports were adopted	
General administration, planning and support services	Effective and efficient service delivery	Effective and efficient service delivery	Quality and timely service delivery	In FY 2023/2024 There was timely, reliable and cost effective service delivery	

## **5. Corporate Social Responsibility Statement/Sustainability Reporting**

### **a) Sustainability strategy and profile –**

Baringo County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, is advancing greater value in service delivery through legislation, oversight and representation by embracing innovative strategies and good governance.

### **b) Environmental performance**

The Assembly has established environment and natural resources committee which has a mandate to create policies and do an oversight on the executive to ensure that they improve on environment through various ways which include tree planting, provision of clean water and accessible road network.

### **c) Employee welfare**

The County Assembly is gender sensitive and strive to ensure gender ratio is adhered to. There is a well-established and operational Staff Advisory Committee to advice on matters, recruitment, disciplinary, promotion amongst any other matter the board may require.

Baringo County Assembly adheres to the Human resource guidelines on its employment of its employees, promotion of employees and disciplinary matters. The County Assembly involve all stakeholders i.e Members of County Assembly and employees through public participation in developing policies and strategies. The Baringo County Assembly adheres to the Human Resource Guideline for career progression.

### **d) Market place practices**

The County Assembly ensures that it a corruption free zone and does not involve in partisan politics in the Assembly.

In relation to responsible supply chain and supplier , the County Assembly ensures:

1. Timely payments of suppliers,employees salaries,allowances and other stakeholders.
2. There is free and fair procurement and tendering process within the County Assembly.
3. The Assembly considers the People with disabilities,youth and women in job opportunities through an affirmative action.

**6. Statement Of Management Responsibilities**

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

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

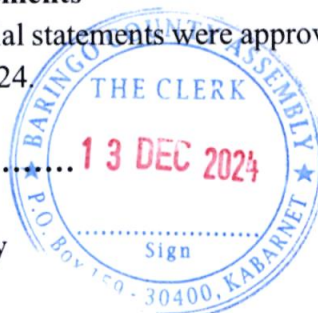
The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that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

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

**Approval of the financial statements**

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 12/12 2024.

.....  
**Name: Jepkemoi Chemase**  
**Clerk of the County Assembly**



# REPUBLIC OF KENYA



*Enhancing Accountability*

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BARINGO FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of internal controls Risk Management and Governance.

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Baringo set out on pages 1 to 28, which comprise of the statement of financial assets and liabilities

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

as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Baringo as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Inaccuracies in the Financial Statements**

#### **1.1 Variances Between Financial Statements and the General Ledger**

Review of the financial statements revealed that were variances between the financial statements and the general ledger or cash books as detailed in the table below:

<b>Item</b>	<b>Financial Statement Amount (Kshs.)</b>	<b>Ledger/Cash Book Amount (Kshs.)</b>	<b>Variance (Kshs.)</b>
Use of Goods and Services	369,112,241	367,865,941	1,246,300
Domestic Travel and Subsistence	166,922,073	161,234,441	5,687,632
Foreign Travel and Subsistence	49,630,979	57,187,945	(7,556,966)
Hospitality Supplies and Services	39,713,710	39,090,676	623,034
Bank Balances	801,977	596,168	205,809

#### **1.2 Variance Between Financial Statements and IFMIS Ledgers**

The statement of financial performance reflects various amounts that were at variance with the Integrated Financial Management Information System (IFMIS) records as detailed in the below:

<b>Narration</b>	<b>Financial Statements Balance (Kshs)</b>	<b>IFMIS Balance (Kshs)</b>	<b>Variance (Kshs)</b>
Compensation of Employees	429,680,162	446,086,566	(16,406,404)
Use of Goods and Services	369,112,241	369,244,131	(131,890)

Management did not provide any explanation for the variances observed.

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

## **2. Transactions After Closure of the Accounting Period**

The statement of receipts and payments reflects total payments balance of Kshs.882,569,472. Although the assembly made IFMIS postings before 30 June, 2024, the actual transactions analysis indicates that one hundred and twelve (112) transactions totalling Kshs.33,887,355 and comprising of recurrent expenditure and development expenditure were made after the financial year cutoff date of 30 June, 2024. This is contrary to Regulation 97(4) of the Public Finance Management (County Governments) Regulations, 2015.

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

## **3. Unsupported Borrowings and Transfer of Funds to Related Parties**

The statement of receipts and payments reflects use of goods and services amount of Kshs.369,112,241 as disclosed in Note 3 to the financial statements. The balance includes an amount of Kshs.166,922,073 in respect of expenditures on domestic travel and subsistence. Review of records revealed that the Assembly borrowed an amount of Kshs.4,935,421 from a local bank and Kshs.15,407,600 from the County Assembly of Baringo Members Car Loan and Mortgage Fund without any documentary evidence. In addition, the Assembly advanced an amount of Kshs.1,500,000 to Members of County Assembly to purchase goats at Kimalel Goat Auction in December, 2023 without any supporting documentation or approvals.

In the circumstances, the accuracy, completeness and occurrence of the domestic travel and subsistence expenditure of Kshs.166,922,073 could not be confirmed.

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

### **Emphasis of Matter**

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

The statement of comparison of budget and actual amounts recurrent and development combined reflect a final receipts budget and actual on comparison basis of Kshs.907,788,878 and Kshs.882,876,372 respectively resulting to budget under funding of Kshs.24,912,506 or 3% of the budget. Similarly, the County Assembly spent

Kshs.882,569,472 against an approved budget of Kshs.907,788,878 resulting to an under-expenditure of Kshs.25,219,406 of 3% of the budget.

The shortfall in funding the Assembly's budget and under expenditure impacts negatively on the implementation of planned activities and thus hinders progressive service delivery to Baringo County residents.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues as at 30 June, 2024.

### **Other Information**

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

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

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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. Non-Compliance with County Assembly Staffing Regulations**

The County Assembly of Baringo has one hundred and twenty-six (126) staff members, which exceeds the approved staff establishment ceiling of one hundred (100) employees by twenty-six (26) staff members. This overstaffing not only contravenes regulatory requirements but also indicates a lack of adherence to proper personnel management practices within the Assembly. This was contrary to the guidelines set by the Commissioner of Revenue Allocation (CRA) in letter Ref CRA/FA/01 Vol II (22) dated 28 June, 2018.

#### **2. Non-Compliance with the Law on Ethnic Composition**

Review of the County Assembly's personnel records for the months July, 2023 to June, 2024 revealed that out of the one hundred and twenty-six (126) employees of the Assembly, one hundred and three (103) staff or 82% were from one ethnic community. This was contrary to Section 7 (1) and (2) of the National Cohesion and Integration Act, 2008 which stipulate that all public establishments shall seek to represent the diversity of the people of Kenya in 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, the County Assembly was in breach of the law.

#### **3. Failure to Procure Using E-Procurement System**

The statement of receipts and payments reflects use of goods and services expenditure amount of Kshs.369,112,241 out of which payments amounting to Kshs.20,504,737 were made to various suppliers outside the e-Procurement module in IFMIS. This was contrary to the Executive Order No.2 of 2018 on procurement of public goods, works and services by public entities Ref. No. OP/CAB39/1A that requires all procurements to be undertaken through the e-Procurement system.

## **REPORT ON ~~THE~~ 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

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 the Management and those Charged with Governance**

The 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 governance.

In preparing the financial statements, the 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 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply 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 Assembly's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**30 December, 2024**


**County Government of Baringo**  
**Baringo County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**7. Statement of Receipts and Payments for The Year Ended 30<sup>th</sup> June 2024**

	Note	FY 2023/2024	FY 2022/2023
		KShs	KShs
<b>Receipts</b>			
Transfers from the CRF	1	882,876,372	995,850,095
<b>Total receipts</b>		<b>882,876,372</b>	<b>995,850,095</b>
<b>Payments</b>			
Compensation of employees	2	429,680,162	371,293,490
Use of goods and services	3	369,112,241	332,584,681
Transfers to other government entities	4	14,000,000	142,150,000
Motor Vehicle Car Reimbursement	5	-	99,540,000
Acquisition of assets	6	69,777,069	49,670,882
<b>Total payments</b>		<b>882,569,472</b>	<b>995,239,053</b>
<b>Surplus/deficit</b>		<b>306,900</b>	<b>611,042</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13/12/2024 and signed by:

.....  
**Name: Jepkemoi Chemase**  
**Clerk of the Assembly**



.....  
**Name: CPA Alfred Keitany**  
**Director Finance and Accounting Services**  
**ICPAK Member Number: 17968**

**BARINGO COUNTY ASSEMBLY**  
**DIRECTOR FINANCE & ACCOUNTING**  
**SERVICES**  
**13 DEC 2024**  
SIGN:.....  
P.O. BOX 159-30400, KABARNET


County Government of Baringo  
 Baringo County Assembly  
 Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

8. Statement of Financial Assets and Liabilities As At 30th June 2024

		FY 2023/2024	FY 2022/2023
Financial assets	Note	KShs	KShs
<b>Cash and cash equivalents</b>			
Bank balances	7	801,977	443,042
Cash balances		-	-
<b>Total cash and cash equivalents</b>		<b>801,977</b>	<b>443,042</b>
Imprests and Advances	8	160,400	168,000
<b>Total financial assets</b>		<b>962,377</b>	<b>611,042</b>
<b>Financial liabilities</b>			
Third party deposits and retention	9	655,477	-
<b>Net financial assets</b>		<b>306,900</b>	<b>611,042</b>
<b>Represented by</b>			
Fund balance b/fwd		-	-
Surplus/(deficit) for the year		306,900	611,042
<b>Net Financial Position</b>		<b>306,900</b>	<b>611,042</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13/12/2024 and signed by:

.....  
 Name: Jepkemoi Chemase  
 Clerk of the Assembly



.....  
 Name: CPA Alfred Keitany  
 Director Finance and Accounting Services  
 ICPAK Member Number: 17968



County Government of Baringo  
 Baringo County Assembly  
 Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

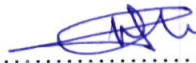
9. Statement of Cash Flows for The Period Ended 30<sup>th</sup> June 2024

		FY 2023/2024	FY 2022/2023
	Note	KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	882,876,372	995,850,095
<b>Total receipts from operating income</b>		<b>882,876,372</b>	<b>995,850,095</b>
<b>Payments for operating expenses</b>			
Compensation of employees	2	429,680,162	371,293,490
Use of goods and services	3	369,112,241	332,584,681
Transfers to other government entities	4	14,000,000	142,150,000
Motor Vehicle Car Reimbursement	5	-	99,540,000
<b>Total payments for operating expenses</b>		<b>812,792,402</b>	<b>945,568,171</b>
<b>Net receipts/(payments) from operating activities</b>		<b>70,083,969</b>	<b>50,281,924</b>
<b>Adjusted for:</b>			
Decrease/(increase) in accounts receivable:		160,400	168,000
Increase/(decrease) in accounts payable:		449,668	-
<b>Net cash flows from operating activities</b>		<b>70,579,046</b>	<b>50,113,924</b>
<b>Cashflow from investing activities</b>			
Acquisition of assets	6	69,777,069	49,670,882
<b>Net cash flows from investing activities</b>		<b>69,777,069</b>	<b>49,670,882</b>
<b>Cash flow From Financing Activities</b>			
Proceeds from borrowing		-	-
Repayment of principal on domestic and foreign borrowing		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalent</b>		<b>596,168</b>	<b>443,042</b>
<b>Cash &amp; cash equivalent at Start of the year</b>		<b>205,809</b>	<b>-</b>
<b>Cash &amp; cash equivalent at end of the year</b>		<b>801,977</b>	<b>443,042</b>

**County Government of Baringo**  
**Baringo County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13/12/2024 and signed by:



.....  
**Name: Jepkemoi Chemase**  
**Clerk of the Assembly**



.....  
**Name: CPA Alfred Keitany**  
**Director Finance and Accounting Services**  
**ICPAK Member Number: 17968**



10. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30<sup>th</sup> June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	955,888,878	(48,100,000)	907,788,878	882,876,372	24,912,506	97%
<b>Total</b>	<b>955,888,878</b>	<b>(48,100,000)</b>	<b>907,788,878</b>	<b>882,876,372</b>	<b>24,912,506</b>	<b>97%</b>
<b>Payments</b>						
Compensation of employees	409,008,685	21,378,348	430,387,033	429,680,162	706,871	100%
Use of goods and services	376,573,466	(7,286,848)	369,286,618	369,112,240	174,377	99%
Other grants and transfers	14,000,000	-	14,000,000	14,000,000	-	100%
Acquisition of assets	156,306,727	(62,191,500)	94,115,227	69,777,069	24,338,158	74%
<b>Total</b>	<b>955,888,878</b>	<b>-</b>	<b>907,788,878</b>	<b>882,569,472</b>	<b>25,219,406</b>	<b>97%</b>
<b>Surplus/ deficit</b>				<b>306,900</b>		<b>-</b>

The entity financial statements were approved on 13/12/2024 and signed by:

.....  
 Name: Jepkemoi Chemase  
 Clerk of the Assembly



.....  
 Name: CPA Alfred Keitany  
 Director Finance and Accounting Services  
 ICPAK Member Number: 17968



11. Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30<sup>th</sup> June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	828,962,651	-	828,962,651	828,175,302	787,349	100%
Proceeds from sale of assets	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-
<b>Payments</b>	<b>828,962,651</b>	-	<b>828,962,651</b>	<b>828,175,302</b>	<b>787,349</b>	<b>100%</b>
Compensation of employees	409,008,685	21,378,348	430,387,033	429,680,162	706,871	100%
Use of goods and services	376,573,466	(7,286,848)	369,286,618	369,112,241	174,377	100%
Other grants and transfers	14,000,000	-	14,000,000	14,000,000	-	100%
Acquisition of assets	29,380,500	(14,091,500)	15,289,000	15,076,000	213,000	99%
<b>Total</b>	<b>828,962,651</b>	-	<b>828,962,651</b>	<b>827,868,403</b>	<b>1,094,248</b>	<b>100%</b>
<b>Surplus/ deficit</b>	-	-	-	<b>306,900</b>	-	-

The entity financial statements were approved on 13/12/2024 2024 and signed by:

Name: Jepkemoi Chemase  
Clerk of the Assembly




Name: CPA Alfred Keitany  
Director Finance and Accounting Services  
ICPAK Member Number: 17968




12. Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	126,929,227		78,826,227	54,701,070	24,125,157	69%
<b>Total</b>	<b>126,929,227</b>	<b>(48,100,000)</b>	<b>78,826,227</b>	<b>54,701,070</b>	<b>24,125,157</b>	<b>69%</b>
<b>Payments</b>						
Acquisition of assets	126,929,227	(48,100,000)	78,826,227	54,701,069	24,125,157	69%
<b>Total</b>	<b>126,929,227</b>	<b>(48,100,000)</b>	<b>78,826,227</b>	<b>54,701,069</b>	<b>24,125,157</b>	<b>69%</b>
<b>Surplus/ deficit</b>		-	-	1		

The entity financial statements were approved on 13/12/2024 2024 and signed by:

  
 Name: Jepkemoi Chemase  
 Clerk of the Assembly



  
 Name: CPA Alfred Keitany  
 Director Finance and Accounting Services  
 ICPAK Member Number: 17968



## 13. Budget Execution By Programmes And Sub-Programmes -Recurrent

<b>Programme/Sub-Programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>% Budget utilization</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Programme 1-General Administration and Support Services</b>	<b>828,962,651</b>	<b>-</b>	<b>828,962,651</b>	<b>827,868,403</b>	<b>1,094,248</b>
<b>Sub-Programme 1-Legislation, Representation and Oversight Services</b>	828,962,651	-	828,962,651	827,868,403	1,094,248
<b>Total</b>	<b>828,962,651</b>	<b>-</b>	<b>828,962,651</b>	<b>827,868,403</b>	<b>1,094,248</b>

**14. Budget Execution By Programmes And Sub-Programmes -Development**

<b>Programme/Sub-Programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>% Budget utilization</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Programme 1-General Administration and Support Services</b>	<b>126,926,227</b>	<b>(48,100,000)</b>	<b>78,826,227</b>	<b>54,701,070</b>	<b>24,125,157</b>
<b>Sub-Programme 1-Legislation, Representation and Oversight Services</b>	126,926,2271	(48,100,000)	78,826,227	54,701,070	24,125,157
<b>Total</b>	<b>126,926,227</b>	<b>(48,100,000)</b>	<b>78,826,227</b>	<b>54,701,070</b>	<b>24,125,157</b>

## **15. Significant Accounting Policies**

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

### **1. Statement of compliance and basis of preparation**

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

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

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

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

**Significant Accounting Policies (Continued)**

**i) Transfers from the Exchequer/ County Treasury**

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

**ii) Other Receipts**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**4. In-kind contributions**

In-kind contributions are donations that are made to the 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 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 30<sup>th</sup> June 2024, this amounted to Kshs 449,668 compared to Kshs 0 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

**Significant Accounting Policies (Continued)**

**8. Imprests and Advances**

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

**9. Third party deposits and retention**

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

**10. Non-current assets**

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

**11. Pending bills**

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

**Significant Accounting Policies (Continued)**

**12. Contingent Liabilities**

A contingent liability is:

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

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

**13. Contingent Assets**

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

### **Significant Accounting Policies (Continued)**

#### **14. Budget**

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

#### **15. Comparative figures**

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

#### **16. Subsequent events**

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

#### **17. Prior Period Adjustment**

During the year, there were no errors corrected .

#### **18. Related Party Transactions**

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

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

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

16. Notes to the Financial Statements

1. Transfer From CRF

	FY 23-24	FY 22-23
	Kshs	Kshs
Transfers from the county treasury for Q1	109,049,700	88,734,000
Transfers from the county treasury for Q2	272,700,009	244,474,857
Transfers from the county treasury for Q3	210,209,246	401,108,000
Transfers from the county treasury for Q4	290,917,417	261,533,238
<b>Cumulative amount</b>	<b>882,876,372</b>	<b>995,850,095</b>

2. Compensation Of Employees

	FY 23-24	FY 22-23
	Kshs	Kshs
Basic salaries of permanent and temporary employees	419,307,828	366,286,240
Employer contribution to compulsory national health insurance schemes(NHIF)	4,203,650	3,692,450
Employer contribution to compulsory national social scheme.(NSSF)	6,168,684	3,692,450
<b>Total</b>	<b>429,680,162</b>	<b>371,293,490</b>

In the period under review the County Assembly had a staff establishment of 117 permanent staff, 4 Casual staff, 135 temporary (ward) staff, 46 Members of County Assembly, 2 other service board members representing the public

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**Notes To The Financial Statements (Continued)**

**3. Use Of Goods And Services**

	<b>FY 23-24</b>	<b>FY 22-23</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	1,231,055	1,146,135
Communication, supplies and services	5,010,234	4,398,937
Domestic travel and subsistence	166,922,073	150,028,072
Foreign travel and subsistence	49,630,979	49,776,300
Printing, advertising and information supplies & services	2,944,047	3,644,595
Rentals of produced assets	1,986,000	2,043,000
Training expenses	24,022,957	32,241,576
Hospitality supplies and services	39,713,710	26,084,173
Insurance costs	35,217,071	34,560,013
Specialized materials and services	1,302,995	537,525
Office and general supplies and services	5,290,441	4,055,935
Fuel, oil and lubricants	7,276,640	5,172,177
Other operating expenses	20,512,679	14,510,028
Routine maintenance – vehicles and other transport equipment	4,860,254	3,022,186
Routine maintenance – other assets	1,944,806	1,364,029
<b>Total</b>	<b>369,112,241</b>	<b>332,584,681</b>

Notes To The Financial Statements (Continued)

4. Transfers To Other Government Entities

Description	FY 23-24	FY 22-23
	Kshs	Kshs
<b>Transfers to other county assembly entities</b>		
Car loan and Mortgage scheme fund (Members)	-	116,250,000
Staff car loan and Mortgage scheme/fund	14,000,000	25,900,000
<b>Total</b>	<b>14,000,000</b>	<b>142,150,000</b>

(It relates to Car loans and Mortgages which benefits Members of County Assembly and Staff)

5. Motor Vehicle Car Reimbursement

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
<b>Transfers to other county assembly entities</b>		
Motor Vehicle Car Reimbursement	-	99,540,000
<b>Total</b>	<b>-</b>	<b>99,540,000</b>

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**Notes To The Financial Statements (Continued)**

**6. Acquisition Of Assets**

<b>Non- financial assets</b>	<b>FY 23-24</b>	<b>FY 22-23</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings-Drive ways and parking	-	2,058,084
Construction of buildings-office block	-	6,672,864
Construction of buildings-speakers residence	-	33,509,004
Construction of building-public gallery	-	4,893,171
Construction of building-county assembly chambers and speakers office	4,496,684	-
Purchase of vehicles and other transport equipment	6,989,000	-
Purchase of office furniture and general equipment	4,748,000	-
Purchase of ICT Equipment,software and other ICT Assets(Instalation of Hansard Equipments)	50,204,385	-
Purchase of ICT Equipment and Other ICT Assets	3,339,000	2,537,759
<b>Total acquisition of assets</b>	<b>69,777,069</b>	<b>49,670,882</b>

Notes To The Financial Statements (Continued)

7. Cash And Bank Balances

Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 23-24	FY 22-23
			Kshs	Kshs
Central Bank, Baringo County Assembly Dev Acc. & Kshs.	1000195371	Development	1	156
Central Bank, Baringo County Assembly Rec Acc.& Kshs.	1000195363	Recurrent	146,499	442,886
Central Bank, Baringo County Deposit Acc.& Kshs	1000706333	Deposit	655,477	-
<b>Total</b>			<b>801,977</b>	<b>443,042</b>

*Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.*

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**Other Bank Disclosures**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	FY 23-24	FY 22-23
		KShs	KShs
Kenya commercial Bank., Acc. No1142302326. & Kshs.	Operations Account	-	-
Kenya commercial Bank., Acc. No1152063324. & Kshs.	Members Car loan and Mortgage Fund Acc	79,299,516	23,612,673
Kenya commercial Bank., Acc. No1219723320. & Kshs.	Catering and Health Services	2,563,444	2,212,613
Kenya commercial Bank., Acc. No1271884267. & Kshs.	Staff Car loan and Mortgage Fund Acc	1,710,711	5,246,234
<b>Total</b>		<b>83,573,671</b>	<b>31,071,520</b>

**8. Imprests and Advances**

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Government Imprests	160,400	168,000
<b>Total</b>	<b>160,400</b>	<b>168,000</b>

\*See Annex 3 for a detailed analysis of the outstanding imprests.

Notes To The Financial Statements (Continued)

9. Third Party Deposits and Advances

Description	FY 23-24		FY 22-23		
	Kshs		Kshs		
Deposits	-		-		
Retentions	655,977		-		
<b>Total</b>	<b>655,977</b>		<b>-</b>		
<b>Ageing analysis (third party deposits and advances)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>	
	Under one year	449,668	100%	-	100%
	1-2 years	205,809	100%	-	100%
	<b>Total (tie to above total)</b>	<b>655,977</b>		<b>-</b>	

10. Changes In Imprests and Advances

Description	FY 23-24		FY 22-23	
	Kshs		Kshs	
Opening Imprests and Advances As At 1 <sup>st</sup> July 2023	58,618,360		32,656,552	
Closing Imprests and Advances As At 30 <sup>th</sup> June 2024	58,457,960		32,488,552	
<b>Change In Imprests and Advances</b>	<b>160,400</b>		<b>168,000</b>	

11. Changes In Third-Party Deposits and Retentions

Description	FY 23-24		FY 22-23	
	Kshs		Kshs	
Opening Third Party Deposits and Retention As At 1 <sup>st</sup> July 2023	-		-	
Closing Third Party Deposits and Retention As At 30 <sup>th</sup> June 2024	655,477		-	
<b>Change In Third Party Deposits and Retention</b>	<b>655,477</b>		<b>-</b>	

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 22-23	Additions for the year	Paid during the year	Balance c/f (FY 23-24)
Description	Kshs	Kshs	Kshs	Kshs
Supply Of Goods	1,493,655	1,821,410	(1,493,655)	1,821,410
Supply Of Services	7,366,614	8,625,278	(7,366,614)	8,625,278
<b>Total</b>	<b>8,860,269</b>	<b>10,446,688</b>	<b>(8,860,269)</b>	<b>10,446,688</b>

## **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.

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Related party transactions:

	FY 23-24	FY 22-23
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	168,451,366	199,950,676
Key Management Compensation (Clerk and Heads of departments and CASB)	72,308,505	38,377,800
<b>Total Compensation to Key Management</b>	<b>240,759,871</b>	<b>238,328,476</b>
<b><u>Transfers to related parties</u></b>		
Transfer to other entities under the Assembly i.e Members, Staff Car Loan Mortgage scheme Funds and Motor Vehicle car reimbursement	14,000,000	241,690,000
Transfers to other entities under the Assembly	-	-
<b>Total Transfers to related parties</b>	<b>14,000,000</b>	<b>241,690,000</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the CRF	882,876,372	706,646,979
Payments made on behalf of the County Assembly by other Government Agencies	-	-
<b>Total Transfers from related parties</b>	<b>882,876,372</b>	<b>706,646,979</b>

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**3. Progress On Follow On Prior Year Auditor’s Recommendations**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.	Variance between the financial statements and Integrated Financial Management Information System (IFMIS)	The issue has been noted. Reconciliation process is ongoing	Not Resolved	30 <sup>th</sup> June,2025
2.	Inaccuracies in the Financial Statements	The issue has been noted. Reconciliation process is ongoing	Not Resolved	30 <sup>th</sup> June,2025
3.	Training without needs assessment	This has been noted and corrective measures put in place	Not-Resolved	30 <sup>th</sup> June,2025
4.	Undisclosed Retentions and Deposits	This has been done	Resolved	N/A
5.	Pending Bills	The issue has been noted. Reconciliation	Not Resolved	30 <sup>th</sup> June,2025

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
		process is ongoing		
6.	Budgetary Control and performance	This has been done	Resolved	N/A
7.	Non-Compliance with Ethnic Composition requirement	This has been noted and corrective measures put in place	Not-Resolved	30 <sup>th</sup> June,2025
8.	Failure to procure through E-Procurement System	This has been noted and corrective measures put in place	Not-Resolved	30 <sup>th</sup> June,2025
9.	Irregular expenditure on Subscription to Society and Forum	This has been noted and corrective measures put in place	Not-Resolved	30 <sup>th</sup> June,2025
12.	Delayed Completion of the Assembly Chamber and Speaker's office	This has been done	Resolved	N/A

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**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 time-frame with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



.....  
Clerk of the County Assembly

Date



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17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
<b>Supply Of Goods</b>							-
Tobil filling station limited	30/5/2023	Supply of fuel for Assembly OMV and generator	-	1,000,000	-	1,000,000	-
Alphills Co.Limited		Supply of fuel for Assembly OMV	-	107,000	-	107,000	-
Standard group plc	5/03/2023	Newspapers supply for 12 months	-	188,655	-	188,655	-
Centrepoint logistics Ltd		Supply of bottled mineral water	-	198,000	-	198,000	-
Mario Designs	08/08/2023	Supply of assorted supplies	-	-	358,180		358,180
Ridley Enterprises	06/06/2024	Supply of bottled mineral water	-	-	160,000		160,000
Tobil Filling Station Ltd	05/06/2024	Supply of bulk fuel	-	-	300,000		300,000
Wesa Ventures Ltd	13/12/2024	Supply of toners	-	-	575,560		575,560
Jomtrak Enterprise Limited	13/05/2024	Supply assorted cleaning materials	-	-	255,670		255,670
Dignity Collection Limited	05/06/2024	Supply of office	-	-	172,000		172,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		furniture					
<b>Sub-Total</b>			-	<b>1,493,655</b>	<b>1,821,410</b>	<b>1,493,655</b>	<b>1,821,410</b>
<b>Supply Of Services</b>							
Rift Valley Hills Resort	30/06/2023	Meals for Speaker's guests		6,850		6,850	
Standard group plc	19/05/2023	Advert on vetting of Cos		350,000		350,000	
Standard group plc	12/05/2023	Tender advert		88,160		88,160	
Standard group plc	31/05/2023	Advert Public participation		324,400		324,400	
Standard group plc	31/05/2023	Advert for public participation On budget estimates		177,480		177,480	
Ecoplus energy limited	16/06/2023	Servicing of assembly generator		70,978.07		70,978.07	
Bontana hotel	22/11/2021	Hotel and conference services HR		40,000		40,000	
Bontana hotel	30/06/2023	Hotel and conference services for committee on transition		135,000		135,000	
Bontana hotel	30/06/2023	Hotel and conference services for committee on selection		200,000		200,000	
Bontana hotel	03/06/2023	Hotel and conference services for report		890,000		890,000	

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		writing on Cos vetting					
Solcare Drycleaners & Launderers	24/06/2023	Laundry services		42,310		42,310	
Centre for parliamentary studies	26/01/2023	training for budget committee on county integrated development plans		495,700		495,700	
Centre for parliamentary studies	20/02/2023	training for budget committee on county integrated development plans		560,200		560,200	
Rift valley technical Institute	20/06/2023	Servicing /repair of assembly vehicles		84,448		84,448	
Rift valley technical Institute	20/06/2023	Servicing /repair of assembly vehicles		118,146		118,146	
African touch safaris ltd	29/05/2023	Air travel services-speaker assembly		413,800		413,800	
African touch safaris ltd	02/06/2023	Air travel services-speaker assembly		32,650		32,650	
African touch safaris	03/05/2023	Air travel services-service board member NBO/KGL/NBO		91,800		91,800	
African touch safaris	13/12/2022	Air travel services –		2,970		2,970	

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		principal clerk NBI/MBA					
African touch safaris	26/04/2023	Air travel speaker ELD-NBI		12,200		12,200	
African touch safaris	28/04/2023	Air travel speaker WIL/KIS		11,382		11,382	
African touch safaris	27/04/2023	Air travel speaker EDL/NBO		13,990		13,990	
Bonary security services	24/06/2023	Security services		46,500		46,500	
Euro lifts	16/06/2023	Lift services		90,000		90,000	
Euro lifts	16/06/2023	Lift services		90,000		90,000	
Hill court spa & resort	20/6/2023	Hotel and conference facilities		132,000		132,000	
Hill court spa & resort	20/6/2023	Hotel and conference facilities		720,000		720,000	
Hill court spa & resort	16/06/2023	Hotel and conference facilities		975,000		975,000	
AIC Cheptebo Rural Dev.Centre	18/07/2018	Hotel and conference facilities		31,200		31,200	
Artline Creation Limited	07/05/2023	Branding services		40,050		40,050	
G K Prisons Kabarnet	30/06/2023	Repair and maintenance of chamber seats		1,079,400		1,079,400	
Rift Valley Hills Resort	25/3/2024	Catering services	-		41,250		41,250

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Rift Valley Hills Resort	31/10/2023	Catering services	-		55,200		55,200
Rift Valley Hills Resort	19/03/2024	Catering services	-		60,000		60,000
Rift Valley Hills Resort	29/12/2024	Catering services	-		66,700		66,700
Rift Valley Hills Resort	02/2024	Catering services	-		30,250		30,250
Rift Valley Hills Resort	02/2024	Catering services	-		56,650		56,650
Rift Valley Hills Resort	03/2024	Catering services	-		32,575		32,575
Rift Valley Hills Resort	31/01/2024	Catering services	-		53,650		53,650
Port Stream Media	07/09/2024	Live steaming services	-		34,800		34,800
Port Stream Media	15/05/2024	Live steaming services	-		69,600		69,600
Port Stream Media	15/05/2024	Live steaming services	-		46,400		46,400
Ecoplus Energy Limited	02/04/2024	Maintenance of generator	-		70,804		70,804
Ecoplus Energy Limited	10/01/2024	Maintenance of generator	-		57,058		57,058
Ethics & Integrity Institute	15/01/2024	Provision of training services	-		188,800		188,800
Hill court Resort & SPA Limited	08/05/2024	Full day Conference services	-		834,000		834,000
Bontana Hotel	30/05/2024	Full day Conference services	-		450,000		450,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Nation media group	05/06/2024	Advertisement	-		91,640		91,640
Port Stream media	13/02/2024	Live steaming services	-		46,400		46,400
Standard Media Group	27/05/2024	Advert	-		88,160		88,160
Bontana Hotel	06/06/2024	Full day conference	-		465,000		465,000
ATS Travel	13/12/2022	Air ticketing services	-		50,570		50,570
Bontana Hotel	13/06/2024	Full day conference	-		150,000		150,000
Comfort Hotels & Lodges Ltd	08/04/2024	Full day conference	-		73,500		73,500
Takaful Insurance of Africa	23/10/2024	Provision of insurance services	-		793,635		793,635
Comfort Hotels & Lodges Ltd	03/10/2023	Full day conference	-		189,000		189,000
Rift Valley Technical Training Institute	25/09/2023	Motor Vehicle maintenance	-		60,784		60,784
ATS Travel	09/01/2023	Air ticketing services	-		572,600		572,600
MFI Document Solutions	01/03/2023	Maintenance of photocopiers FY 2023/2024	-		449,372		449,372
MFI Document Solutions	01/04/2024	Maintenance of photocopiers FY 2023/2024	-		264,000		264,000
ASK KENYA	15/09/2023	Trade show exhibition	-		37,480		37,480
Hill court Resort & SPA	07/06/2024	Full day conference	-		1,014,000		1,014,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Limited							
Lomanira Splendour	07/06/2024	Full day conference	-		195,000		195,000
Hill court Resort & SPA Limited	24/6/2024	Full day conference	-		954,000		954,000
Legacy Hotel Nakuru	19/06/2024	Full day conference	-		240,000		240,000
Nativity Safaris	30/06/2024	Provision of air ticketing services	-		145,400		145,400
Peter Kipnyekwei	30/06/2024	Ward office rent	-		357,000		357,000
Thomas Lotiaka	30/06/2024	Ward office rent	-		33,000		33,000
Kabarnet School for deaf and blind	30/06/2024	Ward office rent	-		45,000		45,000
Collins Kibet	30/06/2024	Ward office rent	-		27,000		27,000
Dorcas Yatich	30/06/2024	Ward office rent	-		30,000		30,000
Alice Murigi	30/06/2024	Ward office rent	-		36,000		36,000
Reuben Chebor	30/06/2024	Ward office rent	-		33,000		33,000
Joyce Cheptarus	30/06/2024	Ward office rent	-		36,000		36,000
<b>Sub-Total</b>			-	<b>7,366,614</b>	<b>8,625,278</b>	<b>7,366,614</b>	<b>8,625,278</b>
<b>Grand Total</b>			-	<b>8,860,269</b>	<b>10,446,688</b>	<b>8,860,269</b>	<b>10,446,688</b>

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

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Annex 2 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	15,360,000	-			15,360,000
Buildings and structures	177,882,788	4,496,684			182,379,472
Transport equipment	67,446,936	6,989,000			74,435,936
Office equipment, furniture and fittings	27,665,445	4,748,000			32,413,445
ICT equipment	16,314,056	3,339,000			19,653,056
Hansard Equipment	-	50,204,385			50,204,384
<b>Total</b>	<b>304,669,225</b>	<b>69,777,069</b>			<b>374,446,294</b>

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Annex 3 – Analysis Of Accounts Receivables

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Husein Adan Somo	12/10/2023	51,000	-	51,000
Lee Toroitich	27/11/2023	43,000	-	43,000
Larry Cheruiyot	10/1/2024	17,200	-	17,200
Raphael Kimosop	26/03/2024	49,200	-	49,200
<b>Total</b>		<b>160,400</b>	<b>-</b>	<b>160,400</b>