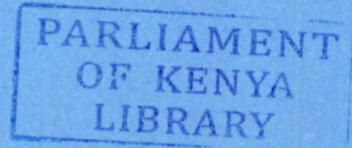


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

PAPERS LAID	
DATE	6/3/2024
TABLED BY	Mrs. Leader
COMMITTEE	←
CLERK AT THE TABLE	Angela

ON

**COUNTY ASSEMBLY OF
BARINGO**

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



BARINGO COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

**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 30th June 2023

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1. 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.

2. 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 30th June 2023 and who had direct fiduciary responsibility were:

 <p>Ms. Jepkemoi Chemase</p>	<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>Mr. James Warata</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>

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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

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Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

The 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 and efficiency of public investment expenditure in relation to efficiency and prudence

(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) Principal Legal Officer

County Assembly of Baringo,

P.O. Box 159-30400,

Kabarnet, Kenya.

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3. 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

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- g) Procedure and House Rules Committee
- h) House Business Committee
- 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 2022/2023. The committee members during FY 2022/2023 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 held three meetings in FY 2022/2023. The committee members during FY 2022/2023 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 Twenty Four (24) sittings to deal with arising matters. The members who served in the committee during the year 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 eighty-two (82) meetings in FY 2022/2023. The members who served in the committee during the period 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 twenty-eight (28) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

S/no	Member	Designation	Ward
1.	Hon. Robert Cheruiyot Kiplagat	Chairperson	Nominated
2.	Hon. Seuri Evans Kipyegon	V/Chair	Nominated
3.	Hon. Julia 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 Lolgisoi	Member	Mkutani

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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 held 42 meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

S/no	Member	Designation	Ward
1.	Hon. Shadrack Mailuk Akeno	Chairperson	Tangulbei
2.	Hon Repher Chirchir	V/Chair	Nominated
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 six (6) meetings in FY 2022/2023. The committee members during FY 2022/2023 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

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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 Committees of the House; determine the order in which the reports of Committees shall be debated in the House; The committee held fourteen (14) meetings in FY 2022/2023. The committee members during FY 2022/2023 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

County Government of Baringo**Baringo County Assembly****Annual Report and Financial Statements For the year ended 30th June 2023****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 2022/2023. The committee members during FY 2022/2023 were:

S/no	Member	Designation	Ward
1.	Hon. Lawi Kipchumba Tallam	Chairperson	Lembus Kwen
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 2022/2023. The committee members during FY 2022/2023 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

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6.	Hon. Paul Lolgisoi	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

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 held nine (9) meetings in FY 2022/2023. The committee members during FY 2022/2023 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

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

D) 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 held Forty three (43) meetings in FY 2022/2023. The committee members during FY 2022/2023 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

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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 held twenty eight (28) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

S/no	Member	Designation	Ward
1.	Hon. Nixon Lemlem	Chairperson	Marigat
2.	Hon. Loice Jepkorir Kipseba	Vice-Chair	Nominated
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 held forty one (41) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

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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

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 held fifty four (54) meetings in FY 2022/2023. The committee members during FY 2022/2023 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

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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 held twenty seven (27) meetings in FY 2022/2023. The committee members during FY 2022/2023 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 Sitoi	Member	Bartabwa
7.	Hon. Maria Losile	Member	Loiyamorok

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 held forty (40) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

S/no	Member	Designation	Ward
1.	Hon. David Telieny Sitoi	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

County Government of Baringo**Baringo County Assembly****Annual Report and Financial Statements For the year ended 30th June 2023**

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 held thirty-eight (38) meetings in FY 2022/2023. The committee members during FY 2022/2023 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
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 held thirty six (36) meetings in FY 2022/2023. The committee members during FY 2022/2023 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

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5.	Hon. John Lagat Tarus	Member	Sacho
6.	Hon. Robert Kiplagat Kipsang'	Member	Koibatek
7.	Hon. Paul Lolgisoi	Member	Mukutani

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 held thirty one (31) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

S/no	Member	Designation	Ward
1.	Hon. Ayub Kibet Keitany	Chairperson	Ewalel/Chapchap
2.	Hon. Everlyne Jepkoech Korir	Vice-Chair	Nominated
3.	Hon. Juliah Kumbelel	Member	Nominated
4.	Hon. Henry Kipkurui Kigen	Member	Tenges
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 held thirty eight (38) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

S/no	Member	Designation	Ward
1.	Hon. Jacob Cheboiwo	Chairperson	Kisanana
2.	Hon. John Lagat Tarus	Vice-Chair	Sacho

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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 held seventy eight (78) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

S/no	Member	Designation	Ward
1.	Hon. Solomon Kariuki Kuria	Chairperson	Mumberes/Majimazuri
2.	Hon. Solomon Loluka Makal	Vice-Chair	Koloa
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 held thirty (30) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

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S/no	Member	Designation	Ward
1.	Hon. Kennedy Kiprono Benjamin	Chairperson	Lembus/Perkerra
2.	Hon. Paul Lolgiso	Vice-Chair	Mikutani
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

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 was constituted in July 2023. The committee members are:

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

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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 held twenty seven (27) meetings in FY 2022/2023. The committee members during FY 2022/2023 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
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 meeting in June 2023 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.

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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.

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Baringo County Assembly
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Foreword By the Clerk of The Assembly

(i) Budget performance

Revenue

In the year ended 30th June 2023, the County Assembly had projected revenues of Ksh.1,085,212,989 from the County Revenue Fund. Out of the projected revenue, the County Assembly was able to realize Ksh.995,850,095 in actual revenues, representing 92% 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.994,600,655 against a budget of Ksh. 1,085,212,989 resulting in an overall absorption rate of 92%. Out of this, Kshs.947,467,532 was spent on recurrent expenditure compared to a budget of Ksh.951,229,060, representing an absorption rate of 99%. In the period under review, the County Assembly expenditure on Compensation of employees was Kshs.371,293,490 Use of Goods and Services Kshs. 332,584,681 acquisition of assets under recurrent was Kshs.2,537,759, the transfer to other entities i.e car loans and mortgage Kshs.142,150,000 and motor vehicle reimbursement of Kshs, 99,540,000. On the other hand, Ksh.47,133,123 was spent on development expenditure against a budget of Ksh.133,983,929, representing an absorption rate of 35%. 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 FY2022/2023 was considered by the County Assembly an approved as follows;

Baringo County Budget Printed Estimates-30th June, 2022

The Baringo County Government 1st Supplementary Budget Estimates- Jan, 2023.

The Baringo County Government 2nd Supplementary Budget Estimates-May, 2023

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

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County Assembly Catering & Health Services Scheme Fund and Baringo County Assembly (Staff)
Car Loan and Mortgage Fund.

(iii) Performance of key development projects

The Assembly has constructed the speaker's residence to accommodate the speaker and the servants. The Assembly has also renovated and refurbished the chambers and office of the speaker. It has also constructed driveways and parking bays for the MCAs, staff and Assembly motor vehicles.

(iv) Comment on value-for-money achievements

In the view of the projects above, the construction of Speaker's residence and its perimeter wall will provide a conducive residential environment for the Speaker and the servants to discharge his/her mandate effectively. The construction of driveways and parking bays will provide adequate space for parking of the members, staff, visitors and Assembly vehicles. Additionally, the construction and renovation of the chambers and office of the speaker will provide a conducive working environment for the members and staff.

(v) Challenges and Recommended Way Forward

Some of the challenges encountered during FY 2022/2023 include:

- Inadequate office space/equipment for both members and staff
- Slow implementation of enacted legislations and House resolutions by the relevant County Department and other implementing agencies

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

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



County Government of Baringo
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4. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

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 2022/2023

Program 1	Objective	Outcome	Indicator	Performance	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
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 2022/2023 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 2022/2023 11 motions were passed	
	Reports adopted in the County Assembly	Improved service delivery to citizens	No of reports adopted in the County Assembly	In FY 2022/2023 31 reports were adopted	

County Government of Baringo

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Program 2	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/ Overperformance)
General administration, planning and support services	Effective and efficient service delivery	Effective and efficient service delivery	Quality and timely service delivery	In FY 2022/2023 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 embraces the use of green energy i.e Solar energy, Biogas amongst others. It also ensures proper waste management including electronic waste.

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 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 strictly follows 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 on developing policies and strategies. The Baringo County Assembly strictly follow Human Resource Guideline for career progression.

The Assembly also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.).

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 relation, the County Assembly ensures:

1. Timely payments of suppliers and other stakeholders.
2. There is free and fair procurement and tendering process within the County Assembly.

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e) Community Engagements.

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

In the period under review, the County Assembly established sufficient institutional frameworks including formulation of management structures, formation of committees and boards, staff placements/rationalization, promotions and staff motivation programs.

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, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County 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, 2023, 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 Kenya.

Approval of the financial statements

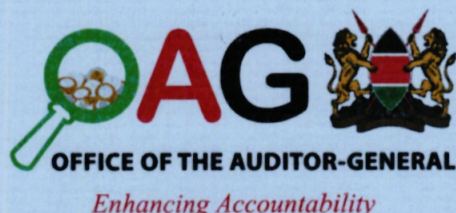
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on _____ 2023

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



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BARINGO FOR THE YEAR ENDED 30 JUNE, 2023

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 the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Baringo set out on pages 1 to 31, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows

and statement of comparison of budget and actual amounts; combined, recurrent and development 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, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Variance between the Balances in Financial Statements and IFMIS

The financial statements reflects amounts that differ with the Integrated Financial Management Information System (IFMIS) records as summarized in the table below;

Description	Financial Statements Balance (Kshs)	IFMIS Balance (Kshs)	Variance (Kshs)
Compensation of Employees	371,293,490	361,910,662	9,382,828
Use of Goods & Services	332,584,681	330,870,128	1,714,553
Social Security	0	1,319,594	(1,319,594)
Acquisition of Assets	49,670,882	59,448,670	(9,777,788)

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

2. Inaccuracies in the Financial Statements

The statement of financial assets and liabilities reflects comparative cash balances of Kshs.107,600 instead of nil balance. The reported comparative balance instead relates to imprests and advances balances.

In the circumstances, the accuracy and completeness of the comparative total cash and cash equivalent balance of Kshs.413,461 could not be confirmed.

3. Trainings without Needs Assessment

The statement of receipts and payments reflects use of goods and services of Kshs.332,584,681 as disclosed in Note 3 to the financial statements. The amount includes foreign travel and subsistence expenditure of Kshs.49,776,300 out of which Kshs.24,052,354 was applied on foreign trainings without a training needs assessment and justification that the trainings were not locally available or supported by relevant approvals by the Human Resource Advisory Committee.

In the circumstances, the propriety, accuracy and completeness of foreign travel and subsistence expenditure of Kshs.49,776,300 could not be confirmed.

4. Undisclosed Retentions and Deposits

The statement of financial assets and liabilities reflects nil balance under retentions and deposits. However, records provided for audit indicated that there was retention fees of Kshs.3,690,598 during the year under review and Kshs.3,545,326 in the prior year.

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

5. Pending Bills

Annex 1 on pending accounts payable reflects pending bills balance of Kshs.8,860,269. However, the development vote book as at 30 June, 2023 reflects an outstanding commitment balance of Kshs.29,880 resulting to an unreconciled and an unexplained balance of Kshs.8,830,389.

In the circumstances, the accuracy and completeness of the reported pending bills amount of Kshs.8,860,269 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 comparable basis of Kshs.1,085,212,989 and Kshs.995,850,095 respectively resulting to budget under funding of Kshs.89,362,894 or 8% of the budget. Similarly, the County Assembly expended Kshs.995,239,053 against an approved budget of Kshs.1,085,212,989 resulting to an under-expenditure of Kshs.89,973,936 or 8% of the budget.

The shortfall in funding the County Assembly budget affected the implementation of planned activities and may have impacted negatively on service delivery to the residents of Baringo.

My opinion is not qualified 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. There were no key audit matters to report on during the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the standards prescribed by the Public Sector Accounting Standards Board template.

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 Ethnic Composition Requirement

Review of the of personnel records indicated that the County Assembly had a staff complement of one hundred and fifty-seven (157) employees as at 30 June, 2023 out of which one hundred and twenty- nine (129) or 82 % were from the dominant ethnic community in the County. This is contrary to the requirements of section 7(2) of the National Cohesion and Integration Act, 2008 which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community.

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

2. Failure to Procure Through the E-Procurement System

The statement of receipts and payments reflects use of goods and services expenditure amount of Kshs.332,584,681. Included in this amount are payments totaling to Kshs.20,504,737 made to various suppliers outside the e-Procurement module in IFMIS contrary to 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 procurement to be undertaken through e-Procurement.

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

3. Irregular Expenditure on Subscription to Society and Forum

Note 3 to the financial statements reflects other operating expenses of Kshs.14,510,028 which includes Kshs.820,000 paid to Society of Clerks At The Table (SOCATT) and County Assembles Forum (CAF) as annual subscription fees. The operational expenses for the structures and institutions established under Intergovernmental Relations Act, 2012, are however supposed to be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

4. Delayed Completion of the Assembly Chamber and Speaker's Office

The statement of receipts and payments reflects acquisition of assets of Kshs.49,670,882 which includes Kshs.4,893,171 in respect of proposed finishes of the Assembly chamber and speaker's office as disclosed in Note 7 to the financial statements. The total contract value for the works was Kshs.15,511,648 for a period of twenty (20) weeks with a commencement date of 25 April, 2022 and expected completion date of 25 April, 2023 subsequently extended to 30 June, 2023. As at the close of the financial year, cumulative payments towards the project amounted to Kshs.14,892,874 or 96% of the contract amount. However, despite the extension of time, the project had not been completed and handed over as at 30 June, 2023.

In the circumstances, value for money has not been realized from the expenditure of Kshs.14,892,874 with the continued delay in completing and handing over the project.

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 the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the appropriate basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify

my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi


08 February, 2024

8. Statement of Receipts and Payments for The Year Ended 30th June 2023

	Note	FY 2022/2023 KShs	FY 2021/2022 KShs
Receipts			
Transfers from the CRF	1	995,850,095	776,007,866
Total receipts		995,850,095	776,007,866
Payments			
Compensation of employees	2	371,293,490	398,274,825
Use of goods and services	3	332,584,681	303,080,911
Other grants and transfers	4	142,150,000	9,000,000
Motor Vehicle Car Reimbursement	5	99,540,000	-
Social security benefits	6	-	17,925,593
Acquisition of assets	7	49,670,882	47,313,075
Total payments		995,239,053	775,594,404
Surplus/deficit		611,042	413,462

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12/2023 and signed by:


 Name: Jepkemoi Chemase
 Clerk of the Assembly


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

*Comparative FY means the financial year preceding the current financial year.

BARINGO COUNTY ASSEMBLY
 DIRECTOR FINANCE & ACCOUNTING
 SERVICES
 11 DEC 2023
 SIGN:.....
 P.O. BOX 159 - 30400, KABARNET


County Government of Baringo
 Baringo County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement Of Financial Assets and Liabilities As At 30th June 2023

Financial assets	Note	FY 2022/2023	FY 2021/2022
		KShs	KShs
Cash and cash equivalents			
Bank balances	8	443,042	305,861
Cash balances		-	107,600
Total cash and cash equivalents		443,042	413,461
Imprests and Advances	9	168,000	-
Total financial assets		611,042	413,461
Financial liabilities			
Third party deposits and retention		-	-
Net financial assets		611,042	413,461
Represented by			
Prior year adjustment		-	
Surplus/(deficit) for the year		611,042	413,462
Net Financial Position		611,042	413,462

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12/23 2023 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 30th June 2023

10. Statement Of Cash Flows for The Period Ended 30th June 2023

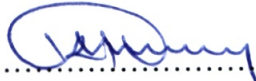
		FY 2022/2023	FY 2021/2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	995,850,095	776,007,866
Total receipts from operating income		995,850,095	776,007,866
Payments for operating expenses			
Compensation of employees	2	371,293,490	398,274,825
Use of goods and services	3	332,584,681	303,080,911
Transfers to other government entities	4	142,150,000	9,000,000
Motor Vehicle Car reimbursement	5	99,540,000	
Social security benefits	6	-	17,925,593
Total payments for operating expenses		945,568,171	728,281,329
Net receipts/(payments) from operating activities		50,281,924	47,726,536
Adjusted for:			
Decrease/(increase) in accounts receivable:		168,000	107,600
Net cash flows from operating activities		50,113,924	47,618,937
Cashflow from investing activities			
Proceeds from sale of assets		-	-
Acquisition of assets	7	49,670,882	47,313,074
Net cash flows from investing activities		49,670,882	47,313,074
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		(-)	(-)
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		443,042	305,861
Cash & cash equivalent at Start of the year		-	-
Cash & cash equivalent at end of the year		443,042	305,861


County Government of Baringo
Baringo County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12/23 2023 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 and Development for year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	945,398,008	139,814,981	1,085,212,989	995,850,095	89,362,894	92%
Total	945,398,008	139,814,981	1,085,212,989	995,850,095	89,362,894	92%
Payments						
Compensation of employees	415,986,389	(50,980,739)	365,005,650	371,293,490	(5,787,840)	102%
Use of goods and services	285,509,422	56,872,740	342,382,162	332,584,681	8,697,481	97%
Transfers to other government entities	3,633,248	139,057,000	241,690,248	241,690,000	248	100%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	240,268,949	(104,134,020)	136,134,929	49,670,882	87,064,047	36%
Total	945,398,008	139,814,981	1,085,212,989	995,239,053	89,973,936	92%
Surplus/ deficit	-	-	-	611,042		-

The Assembly financial statements were approved on 11/12/ 2023 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 30th June 2023

12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	712,229,059	239,000,001	951,229,060	948,716,818	2,512,242	99%
Total	712,229,059	239,000,001	951,229,060	948,716,818	2,512,242	99%
Payments						
Compensation of employees	415,986,389	(50,480,739)	365,505,650	371,293,490	(5,787,840)	102%
Use of goods and services	285,509,422	55,772,740	341,282,162	332,584,681	8,697,481	97%
Transfers to other government entities	3,633,248	238,057,000	241,690,248	241,690,000	248	100%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	7,100,000	(4,349,000)	2,751,000	2,537,759	213,241	92%
Total	712,229,059	239,000,001	951,229,060	948,105,930	3,123,130	99%
Surplus/ deficit	-	-	-	610,888	-	-

The Assembly financial statements were approved on 11/12/ 2023 and signed by:



Name: Jepkemoi Chemase
 Clerk of the Assembly




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



12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	233,168,949	(99,185,020)	133,983,929	47,133,280	86,850,649	35%
Total	233,168,949	(99,185,020)	133,983,929	47,133,280	86,850,649	35%
Payments						
Acquisition of assets	233,168,949	(99,185,020)	133,983,929	47,133,123	86,850,649	35%
Total	233,168,949	(99,185,020)	133,983,929	47,133,123	86,850,649	35%
Surplus/ deficit	-	-	-	157	-	-

The financial statements were approved on 11/12/2023 and signed by:

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



.....
 Name: CPA Alfred Keutany
 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 30th June 2023

12. Budget Execution By Programmes And Sub-Programmes-Recurrent

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
	Kshs	Kshs	Kshs	Kshs	Kshs
General Administration and Support Services	712,229,059	239,000,001	951,229,060	948,105,930	3,761,528
Legislation, Representation and Oversight Services	712,229,059	239,000,001	951,229,060	948,105,930	3,761,528
Total	712,229,059	239,000,001	951,229,060	948,105,930	3,761,528

13. Budget Execution By Programmes And Sub-Programmes-Development

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
	Kshs	Kshs	Kshs	Kshs	Kshs
General Administration and Support Services	233,168,949	(99,185,020)	133,983,929	47,133,280	86,850,649
Legislation, Representation and Oversight Services	233,168,949	(99,185,020)	133,983,929	47,133,280	86,850,649
Total	233,168,949	(99,185,020)	133,983,929	47,133,280	86,850,649

County Government of Baringo
Baringo County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include 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 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 Baringo County Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Baringo County Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits..

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 30th June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There were two 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, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

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

- a) Control the other party or
- 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.

County Government of Baringo
Baringo County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

15. Notes to the Financial Statements

1. Transfer From CRF

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Transfers from the county treasury for Q1	88,734,000	132,433,325
Transfers from the county treasury for Q2	244,474,857	200,017,083
Transfers from the county treasury for Q3	401,108,000	202,170,518
Transfers from the county treasury for Q4	261,533,238	241,386,940
Cumulative amount	995,850,095	776,007,866

Notes to the Financial Statements

2. Compensation Of Employees

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Basic salaries of permanent and temporary employees	366,286,240	392,384,625
Employer contribution to compulsory national social schemes	1,314,800	1,651,600
Employer contribution to compulsory national health insurance schemes	3,692,450	4,238,600
Total	371,293,490	398,274,825

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

County Government of Baringo
Baringo County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

Notes To The Financial Statements (Continued)

3. Use Of Goods And Services

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Utilities, supplies and services	1,146,135	853,112
Communication, supplies and services	4,398,937	4,689,744
Domestic travel and subsistence	150,028,072	139,078,991
Foreign travel and subsistence	49,776,300	31,632,976
Printing, advertising and information supplies & services	3,644,595	3,176,007
Rentals of produced assets	2,043,000	4,949,400
Training expenses	32,241,576	19,943,666
Hospitality supplies and services	26,084,173	21,744,581
Insurance costs	34,560,013	25,863,037
Specialized materials and services	537,525	7,397,200
Office and general supplies and services	4,055,935	2,907,554
Fuel, oil and lubricants	5,172,177	6,146,136
Other operating expenses	14,510,028	20,404,071
Routine maintenance – vehicles and other transport equipment	3,022,186	3,900,316
Routine maintenance – other assets	1,364,029	398,120
Total	332,584,681	303,080,911

Notes To The Financial Statements (Continued)

4. Transfers To Other Government Entities

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Transfers to other county assembly entities		
Car loan and Mortgage scheme fund (Members)	116,250,000	9,000,000
Car loan and Mortgage scheme fund (Staff)	25,900,000	-
Total	142,150,000	9,000,000

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

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Notes To The Financial Statements (Continued)

5. Motor Vehicle Car Reimbursement

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Transfers to other county assembly entities		
Motor Vehicle Car Reimbursement	99,540,000	-
Total	99,540,000	-

6. Social Security Benefits

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Social Security Benefits	-	17,925,593
Total	-	17,925,593

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Notes To The Financial Statements (Continued)

7. Acquisition Of Assets

Non- financial assets	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Construction of Building-Public Gallery	4,893,171	4,951,924
Construction of Building- Finishes of County Assembly Chambers and Speakers Office	6,672,864	9,999,704
Construction of Building- Drive Ways and Parking	2,058,084	6,977,080
Construction of Building-Fencing of speaker's residence	-	3,818,826
Construction of Building-Speaker's residence	33,509,004	9,705,728
Purchase of Office Furniture and Equipment	-	9,982,630
Purchase of ICT Equipment and Other ICT Assets	2,537,759	1,877,183
Total	49,670,882	47,313,075

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Notes To The Financial Statements (Continued)

8. Cash And Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2022/2023	FY 2021/2022
			Kshs	Kshs
Central Bank, Baringo County Assembly Dev Acc. & Kshs.	1000195371	Development	156	89,181
Central Bank, Baringo County Assembly Rec Acc.& Kshs.	1000195363	Recurrent	442,886	146,921
Central Bank, Baringo County Deposit Acc.& Kshs	1000706333	Deposit	-	-
Total			443,042	236,102

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.

Other Bank Disclosures

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2021/2022	2021/2022
		KShs	KShs
Kenya commercial Bank., Acc. No1142302326. & Kshs.	Operations Account	-	1,300,995
Kenya commercial Bank., Acc. No1152063324. & Kshs.	Members Car loan and Mortgage Fund Acc	23,612,673	112,576,474
Kenya commercial Bank., Acc. No1219723320. & Kshs.	Catering and Health Services	2,212,613	2,192,385
Kenya commercial Bank., Acc. No1271884267. & Kshs.	Staff Car loan and Mortgage Fund Acc	5,246,234	10,794,413
Total		31,071,520	126,864,267

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9. Imprests and Advances

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government Imprests	168,000	107,600
Total	168,000	107,600

10. Changes In Imprests and Advances

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2022	32,656,552	27,600,020
Closing Imprests and Advances As At 30 th June 2023	32,488,552	27,307,520
Change In Imprests and Advances	168,000	292,500

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f Comparative FY 21-22	Additions for the year	Paid during the year	Balance c/f FY 22-23
Description	Kshs	Kshs	Kshs	Kshs
Supply Of Goods	502,800	1,493,655	502,800	1,493,655
Supply Of Services	8,232,372	7,366,614	8,232,372	7,366,614
Total	8,735,172	8,860,269	8,735,172	8,860,269

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 2022-2023	FY 2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	199,950,676	199,950,676
Key Management Compensation (Clerk and Heads of departments)	38,377,800	38,377,800
Total Compensation to Key Management	238,328,476	238,328,476
<u>Transfers to related parties</u>		
Transfers to other entities under the Assembly i.e Members, Staff Car Loan Mortgage scheme Funds and Motor Vehicle car reimbursement	241,690,000	9,000,000
Total Transfers to related parties	241,690,000	9,000,000
<u>Transfers from related parties</u>		
Transfers from the CRF	995,850,095	706,646,979
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Total Transfers from related parties	995,850,095	706,646,979

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16. 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.

	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
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 th June,2024
2	Variance between financial statements and supporting schedule	The issue has been noted. Reconciliation process is ongoing	Not Resolved	30 th June,2024
3	Overpaid statutory deductions	The issue has been noted. Reconciliation process is ongoing	Not Resolved	30 th June,2024
4	Voided payments	The issue has been noted. Reconciliation process is ongoing	Not Resolved	30 th June,2024
5	Irregular domestic travel and subsistence	This has been noted and corrective measures put in place	Resolved	N/A
6	Irregular foreign trainings	This has been done	Resolved	N/A

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	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
7	Unsupported rentals of produced Assets	The issue has been noted. Reconciliation process is ongoing	Not Resolved	30 th June,2024
8	Trainings without Needs Assessment	This has been noted and corrective measures put in place	Not-Resolved	30 th June,2024
9	Unsupported Fuel, Oil and lubricants	The issue has been noted. Reconciliation process is ongoing	Not Resolved	30 th June,2024
10	Other Operating Expenses	The issue has been noted. Reconciliation process is ongoing	Not Resolved	30 th June,2024
11	Acquisition of Assets	This has been noted and corrective measures put in place	Not-Resolved	30 th June,2024
12	Cash and Cash Equivalentents	This has been done	Resolved	
13	Imprests and Advances	The issue has been noted. Reconciliation process is ongoing	Not Resolved	30 th June,2024
14	Retentions and Deposits	This has been done	Resolved	N/A
	Non-Compliance on Ethnic Composition	This has been noted and corrective measures put in place	Not-Resolved	30 th June,2024
15	Failure to procure Using E-Procurement System	This has been noted and corrective measures put in place	Not-Resolved	30 th June,2024

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	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
16	Proposed Extension of County Assembly of Baringo Offices	This has been done	Resolved	N/A
17	Construction of Public Gallery	This has been done	Resolved	N/A
18	Lack of Risk Management policy	This has been done	Resolved	N/A

Guidance Notes:

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

.....
Clerk of the County Assembly

Date



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17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supply Of Goods							
1. Tobil filling station limited	30/5/2023	Supply of fuel for Assembly OMV and generator	6071				1,000,000
2. Alphills Co.Limited		Supply of fuel for Assembly OMV	13221				107,000
3. Standard group plc	5/03/2023	Newspapers supply for 12 months	314/03/23				188,655
4. Centrepont logistics Ltd		Supply of bottled mineral water	024				198,000
Sub-Total							1,493,655
Supply Of Services							
5. Rift Valley Hills Resort	30/06/2023	Meals for Speaker's guests	4015				6,850
6. Standard group plc	19/05/2023	Advert on vetting of Cos	80125071				350,000
7. Standard group plc	12/05/2023	Tender advert	80124757				88,160
8. Standard group plc	31/05/2023	Advert Public participation	80125767				324,400
9. Standard group plc	31/05/2023	Advert for public participation On budget estimates	80125680				177,480
10. Ecoplus energy limited	16/06/2023	Servicing of assembly generator	317				70,978.07
11. Bontana hotel	22/11/2021	Hotel and conference services HR	1222224				40,000
12. Bontana hotel		Hotel and conference services for committee on transition	1222668				135,000
13. Bontana hotel		Hotel and conference services for committee on selection	1222652				200,000
14. Bontana hotel	03/06/2023	Hotel and conference services for report writing on Cos vetting	1222779				890,000

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15. Solcare Drycleaners & Launderers	24/06/2023	Laundry services	82,83				42,310
16. Centre for parliamentary studies	26/01/2023	training for budget committee on county integrated development plans	CPST/INV/12/2022(16)				495,700
17. Centre for parliamentary studies	20/02/2023	training for budget committee on county integrated development plans	CPST/INV/02/2023/21				560,200
18. Rift valley technical Institute	20/06/2023	Servicing /repair of assembly vehicles	115INV001578				84,448
19. Rift valley technical Institute	20/06/2023	Servicing /repair of assembly vehicles	115INV001574				118,146
20. African touch safaris ltd	29/05/2023	Air travel services-speaker assembly	TIN0423051512				413,800
21. African touch safaris ltd	02/06/2023	Air travel services-speaker assembly	TIN0423060069				32,650
22. African touch safaris	03/05/2023	Air travel services-service board member NBO/KGL/NBO	TIN0423050150				91,800
23. African touch safaris	13/12/2022	Air travel services – principal clerk NBI/MBA	TIN0422120456				2,970
24. African touch safaris	26/04/2023	Air travel speaker ELD-NBI	TIN04230041027				12,200
25. African touch safaris	28/04/2023	Air travel speaker WIL/KIS	TINO423041234				11,382
26. African touch safaris	27/04/2023	Air travel speaker EDL/NBO	TIN0423041163				13,990
27. Bonary security services	24/06/2023	Security services	5879				46,500
28. Euro lifts	16/06/2023	Lift services	20230036				90,000
29. Euro lifts	16/06/2023	Lift services	20230112				90,000

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30. Hill court spa & resort	20/6/2023	Hotel and conference facilities	1935				132,000
31. Hill court spa & resort	20/6/2023	Hotel and conference facilities	1936				720,000
32. Hill court spa & resort	16/06/2023	Hotel and conference facilities	1934				975,000
33. AIC Cheptebo Rural Dev. Centre	18/07/2018	Hotel and conference facilities	477				31,200
34. Artline Creation Limited	07/05/2023	Branding services	065				40,050
35. G K Prisons Kabarnet		Repair and maintenance of chamber seats					1,079,400
Sub-Total							7,366,614
Grand Total							8,860,269

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Annex 2 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20223
Land	15,360,000				15,360,000
Buildings and structures	130,749,665	47,133,123			177,882,788
Transport equipment	67,446,936	-			67,446,936
Office equipment, furniture and fittings	27,665,445	-			27,665,445
ICT equipment	13,776,297	2,537,759			16,314,056
Total	254,998,343	49,670,882			304,669,225

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to note 6 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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Annex 3– Analysis Of Accounts Receivables

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken KShs	Amount Surrendered KShs	Balance KShs
Nicholas Cheretei	23/06/2023	54,000	-	54,000
Robert Kipkoech	12/5/2023	54,000	-	54,000
Stanley Kokon	12/5/2023	40,000	-	40,000
Wycliffe Ngurareng	16/3/2023	20,000	-	20,000
Total		168,000	-	168,000

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