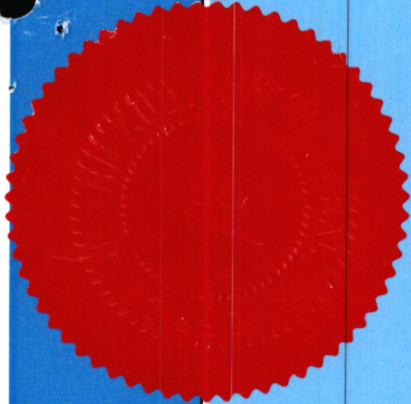
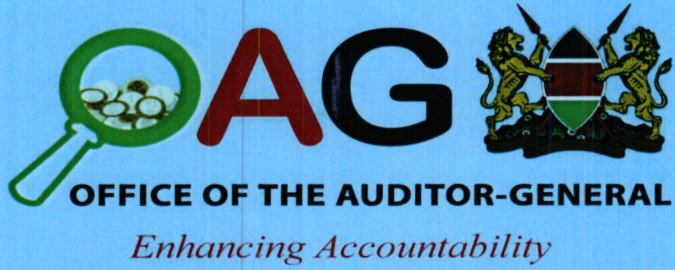


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**REPORT**

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CLERK AT THE TABLE	Abdoohman

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF BARINGO**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



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**BARINGO COUNTY ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2021**

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

**BARINGO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

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## **1. KEY ENTITY INFORMATION AND MANAGEMENT**

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

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

### **Vision statement**

To be a leading, modern and people centre 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**

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



No.	Designation	Name
1.	Speaker of the County Assembly	Hon. David Kipkorir Kiplagat Kerich
2.	Clerk To Assembly	CPA Richard Kigen Koech
3.	Ag. Clerk To Assembly	M/s Jepkemoi Chemase
4.	Deputy Clerk - Legislation	Mr. James Moreru Warata
5.	Director - Finance and Accounting Services	CPA Alfred Kandie Keitany

**(c) Fiduciary Management**


The key management personnel who held office during the year ended June 30, 2021 and who had direct fiduciary responsibility were:

Name	Designation and Experience
 CPA Richard K. Koech	Year of Birth;1976  Key Qualifications: Masters in Business Administration in Finance (UoN)  Bachelor of Commerce (Accounting Option).  CPA(K),SLDP,SMC  <b>Work Experience:</b>  9 Years as an Auditor with OAG.  Chief Officer Finance for 6 years (Baringo County Government and West Pokot County Government).  Clerk To County Assembly from 2019 Upto 8 <sup>th</sup> February 2022

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 <p>M.s 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-date (Ag. Clerk To Assembly as from March 2022)</p>
 <p>Mr. James Warata</p>	<p>Year Of Birth:1964</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 Legislation County Assembly.2013-date.</p>

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	<p>Year of Birth;1983</p> <p>Key Qualifications: MBA(Finance)-Catholic University of Eastern Africa.</p> <p>Bachelor of Business Management (Accounting Option)-Moi University.</p> <p>CPA(K)</p> <p>Work Experience: Principal Accountant-Min of Health (NASCO) 2009-2020.</p> <p>Director Finance and Accounting Services, Baringo County Assembly, 2020 to date</p>
<p>CPA Alfred Kandie Keitany</p>	

**(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 an 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 examined the reports of the Auditor-General on county assemblies as from 2013/14 to 2018/2019 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 form a key element in the governance process by providing an independent expert assessment of the activities of top management, the quality of the risk management, financial reporting, financial management and internal audit, to the board of directors or a supervisory board or executive management.

Another important role is to ensure that external audit recommendations are fully addressed, that the quality of internal audit is of an appropriate standard and that line management has full regard to internal audit recommendations. Properly exercised, their role is vital in being the watchdog for the independence of internal audit and in ensuring that the information made available to the owners (the stakeholders) is reliable thereby enabling them to make judgements about the quality of the management and the future prospects for the public entity.

The Audit Committee of the County Assembly was established and has been operational for 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

**BARINGO COUNTY ASSEMBLY**  
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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.

**(e) Entity Headquarters**

• **Entity Headquarters**

P.O. Box 159-30400  
Assembly Building  
Kabarnet-Iten Road  
Kabarnet, KENYA

• **Entity Contacts**

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

• **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

**(f) Independent Auditors**

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

**(g) Principal Legal Adviser**

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

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**2. FORWARD BY THE CLERK OF THE ASSEMBLY**

**Budget performance**

**(a) Revenue**

In the year ended 30<sup>th</sup> June 2021, the County Assembly had projected revenues of Ksh.714,525,056 from the County Revenue Fund. Out of the projected revenue, the County Assembly was able to realize Ksh. 706,646,979 in actual revenues, representing 99% performance. This good performance was attributable to proper planning and timely disbursements by the County Treasury and the Office of the Controller of Budget in financing the Assembly budget.

**(b) Expenditure**

The total expenditure for the year amounted to Ksh.706,118,376 against a budget of Ksh714,525,056 resulting in an overall absorption rate of 99%. Out of this, Kshs.686,154,085 was spent on recurrent expenditure compared to a budget of Ksh.687,926,864, representing an absorption rate of 99.7%. In the period under review, the County Assembly expenditure on Compensation of employees was Kshs. 375,725,671, Use of Goods and Services Kshs. 277,389,736, acquisition of assets under recurrent was Kshs. 2,020,301, social security benefits Kshs. 19,018,378 and the transfer to other entities i.e car loans and mortgage Kshs. 12,000,000. On the other hand, Ksh. 19,964,291 was spent on development expenditure against a budget of Ksh.26,598,192, representing an absorption rate of 75%. This good expenditure performance was attributed to proper planning by implementers, timely cash requisitions, disbursements and prompt procurement processes.

**Operational Performance**

Baringo County Assembly enacted and passed the following legislation during the 2020/2021 Financial Year:

1.	BILLS	<p>During the year under review the County Assembly enacted the following bills:</p> <ol style="list-style-type: none"> <li>1. The Baringo County Government Appropriation Bill, 2020</li> <li>2. Baringo County Investment and Economic Development Corporation Bill, 2019</li> <li>3. The Baringo County, Youth and Disabilities Fund Bill, 2019</li> <li>4. The Baringo County Persons living with Disability Bill, 2019</li> <li>5. Baringo County Sales Yard Bill, 2020</li> <li>6. The Baringo County First Supplementary Appropriation Bill, 2020</li> <li>7. Baringo County Pre-Primary and Early Childhood Bill, 2020</li> <li>8. The Baringo County 2<sup>nd</sup> Supplementary Appropriation</li> </ol>
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**BARINGO COUNTY ASSEMBLY**  
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			(No.o2) Bill.2021 9. Baringo County Appropriation Bill, 2021
2.	PETITIONS		<ol style="list-style-type: none"> <li>1. Public petition The residents of Baringo County on proposed naming of lanes within major towns within Baringo County namely the Sub county headquarters to honour our Heroes and Heroines</li> <li>2. Petition to the Baringo County Assembly the Kenya Private Schools Association, Baringo County Branch, on waiver of single Business permit requirement for Kenya Private Schools Association members in Baringo County in 2021 The County Government of Baringo</li> </ol>
3.	REPORTS		<p>There were 20 committee reports considered and approved in the County Assembly, including the following;</p> <ol style="list-style-type: none"> <li>1. Report of the Agriculture, Livestock and Fisheries Committee</li> <li>2. Report of the Education, Vocational Training and ICT Committee</li> </ol>

**BARINGO COUNTY ASSEMBLY**  
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The budget process for FY2020/21 was considered by the County Assembly and approved as follows;

Budget Document	Dated passed/adopted
Baringo County Budget Printed Estimates	26 <sup>th</sup> June, 2020
The Baringo County Government 1st Supplementary Budget Estimates	3 <sup>rd</sup> December, 2020
The Baringo County Government 2 <sup>nd</sup> Supplementary Budget Estimates	19 <sup>th</sup> May, 2021

**County Assembly Committees, their mandate and achievements.**

a) Sectoral Committees			
S/No.	Committee	Mandate	Successes/Achievements
1.	Agriculture, Livestock and Fisheries	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	Bills – 1 Reports-1
2.	Environment and Natural Resources	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	Reports-0

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3.	Health Services	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	Reports -1
4.	County Heritage, Gender, Culture and Community Services	All matters related to cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling; racing; liquor licensing; 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	Reports-1
5.	Transport, Public Works and Infrastructure	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	Reports tabled - 1
6.	Lands, Housing and	All matters related to County planning and development, including statistics;	Reports tabled - 3

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	Urban Development	land survey and mapping; boundaries and fencing; housing; and electricity and gas reticulation and energy regulation	
7.	Trade, Tourism and Co-operatives	Trade development and regulation, including markets; trade licences (excluding regulation of professions); fair trading practices; local tourism; and co-operative societies	Reports -1 Bill - 1
8.	Education, Vocational Training and ICT	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	Bills -1 Reports-2
9.	Labour and Social Welfare, Children, Youth and Sports	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	Bills-2
10.	Justice, Legal Affairs, Devolution, Governance and Cohesion	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	Reports-1
11.	Finance and Economic Planning	All matters related to economic policies, planning, projects and programmes as proclaimed by the	Reports tabled - 4

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		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	Petitions-1
12.	Water and Irrigation	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	
<b>b) Standing Committees</b>			
13.	House Business Committee	<p>(a) prepare and , if necessary, from time to time adjust the County Assembly calendar with the approval of the House;</p> <p>(b) monitor and oversee the implementation of the House business and programmes;</p> <p>(c) implement the Standing Orders respecting the scheduling or programming of the business of the House and the functioning of the Committees of the House;</p> <p>(d) determine the order in which the reports of Committees shall be debated in the House;</p> <p>(e) take decisions and issue directives and guidelines to prioritise or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and</p> <p>(f) consider such matters as may from time to time arise in connection with the business of the House and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the</p>	

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		House.	
14.	Committee on Selection	Nominate Members to serve in Committees, save for the membership of the House Business Committee and Committee on Appointments	Reports-1
15.	Committee on Powers and Privileges	Guided by the relevant applicable laws	
16.	Committee on Appointments	Consider, for approval by the House, all appointments under Article 179 (2) (b) of the Constitution	Reports tabled - 1
17.	County Public Accounts and Investments Committee	(a) examination of the accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit; and (b) examination of the working of the public investments	Reports-4
18.	County Budget and Appropriations Committee	(a) investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget; (b) discuss and review the estimates and make recommendations to the House; (c) examine the County Fiscal Strategy Paper presented to the House; (d) examine Bills related to the County budget, including Appropriations Bills; and (e) evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays	Reports tabled - 4 Bills - 4
19.	Procedure and House Rules Committee	(a) consider and report on all matters relating to these Standing Orders. (b) may propose amendments to these Standing Orders and any such amendments shall upon approval by the House, take effect at the time appointed by the County Assembly. (c) may propose rules for the orderly and effective conduct of Committee business and any such rules shall, upon approval by the House, continue in force until amended or repealed by the House.	
20.	Committee on Implementation	Scrutinise the resolutions of the House (including adopted Committee reports), Petitions and the undertakings given by the County Executive Committee and examine— (a) whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented,	Report 1

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		and whether such implementation has taken place within the minimum time necessary; and (b) whether or not legislation passed by the County Assembly has been operationalised and where operationalised, the extent to which such operationalization has taken place within the minimum time necessary. The Committee may propose to the House sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status without justifiable reasons.	
21.	Committee on Delegated County Legislation	Consider any statutory instrument laid in the House as per the criteria in the Standing Orders No. 195 (3)	Reports-1
22.	Catering and Health Services	Consider report on, advice on and make recommendations to the House of the Baringo County Assembly on all matters relating to or incidental to the catering and health services provided to the members of County Assembly	Reports-1

**Highlights on the Oversight role of the County Assembly.**

Oversight is the process by which the County Assembly monitors the quality of the work of the government regarding implementation of the law, development plans and budgets that have been previously adopted by the County Assembly. The County Assembly oversight is a means for holding the executive accountable for its actions and for ensuring that it implements policies in accordance with the laws and budget passed by the Assembly. The robust monitoring of the executive by the County Assembly is an indicator of good governance. Besides the County Assembly's legislative function, it is through oversight that the County Assembly can ensure a balance of power and assert its role as the defender of people's interests.

**Article 185(3)** of the Constitution of Kenya, states that the legislative authority of the County is vested in, and exercised by the County Assembly. A 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 achieved its oversight function through House committee work such as:

- a) Quarterly Budget implementation reports,
- b) Field visits, fact-finding and report writing retreats,
- c) Audit reports,
- d) Committee meetings,
- e) Vetting of state officers,
- f) Ministerial statements to the House
- g) Motions and petitions

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**Performance of key development projects**

The Assembly has done a vertical Extension of the office block by an additional two floors having 28 offices which is now complete. The extension improved service delivery through provision of adequate working space for staff and honourable Members of County Assembly. It also installed 8 Passenger lift to aid access to offices easily as well as a ramp for access by people with disabilities. The assembly constructed and completed Public gallery and extension of County Assembly Offices to create more space for members of public to attend plenary and committee sessions hence provide services to its stakeholders effectively and efficiently. The County Assembly has acquired 1.977 acres of land for construction of speakers residence.

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

In the view of the projects above, The extension of office block has provided adequate space which facilitates the Members and staff of the Assembly to deliver on their mandate of legislation, representation and oversight. The installation of 8 passenger lift and construction of ramp has enhanced access to offices with much ease and convenience. Also the extension of Public gallery and extension of County Assembly which will enhance public participation and office working. Conducting Public participation at ward level has improved citizens participation in decision making in the County Assembly.

**Challenges and Recommended Way Forward**

Some of the challenges encountered during FY 2020/2021 include:

- COVID-19 Pandemic containments measures that led to temporary closure of the Assembly, hence planned activities could not be achieved during the period.
- Introduction of new requirements by Office of Controller of budget for approval and release of funds caused delay in making payments

**Recommendations**

- The Government and other stakeholders should put in place measures to contain the spread of Covid-19 pandemic, in addition the Assembly should put in place contingency plans to mitigate against possible risks and challenges..
- Office of the Controller of Budget to communicate to counties early enough whenever there are changes in requirements to release funds

Sign



Ag. Clerk of the County Assembly  
Ms Jepkemoi Chemase



**3. STATEMENT OF PERFORMANCE AGAINST COUNTY PRE-DETRMINED OBJECTIVES**

**Introduction**

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

The key mandate of the County Assembly of 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 20/21

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	To enhance capacity building of MCAs	Increased ability of MCAs in legislation, Oversight and Representation	12 No of bills, 4 Petitions,10 Motions, several statements and reports passed in the County Assembly	9 No of bills, 2 Petitions,7 Motions, several statements and reports passed in the County Assembly
<b>Program 2</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
General administration, planning and support services	Effective and efficient service delivery	Increased service delivery	Staff appraised-117	In FY 2020/21 117 staff were appraised on individual performance

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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, which is founded on 4 pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

##### **1. Sustainability strategy and profile**

The County Assembly ensures they develop and implement strategic policies that define how we operate.

We have a strategic plan that captures the aspirations and priorities on adhering on our mandate i.e Legislation, Oversight and Representation.

##### **2. 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.

##### **3. Employee welfare**

The County Assembly is gender sensitive and strive to ensure gender ratio is adhered to. The is 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,

##### **4. 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.

**BARINGO COUNTY ASSEMBLY**

**Reports and Financial Statements**

**For the year ended June 30, 2021**

**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Assembly 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, 2021. 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.

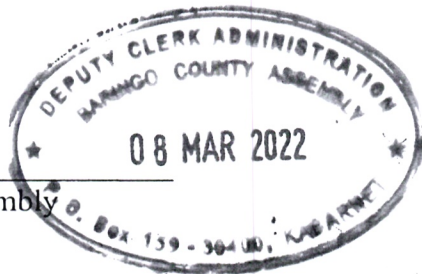
The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that 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, 2021, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 08/03/2022.

  
Ag. Clerk of the County Assembly  
Ms Jepkemoi Chemase



# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BARINGO FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

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

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

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 27, which comprise the statement of financial assets and liabilities as

at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Baringo as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

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

The financial statements prepared and presented for audit had the following anomalies;

- i. The statement of cash flows reflects increase in accounts receivables - outstanding imprests amounting to Kshs.292,500 which differs with the recomputed amount of Kshs.249,700 from the statement of financial assets and liabilities resulting to an unexplained variance of Kshs.42,800.
- ii. The statement of cash flows reflects nil balance for cash and cash equivalents at the beginning of the year which differs with the cash and cash equivalents comparative balance of Kshs.3,244,031 shown in the statement of financial assets and liabilities.
- iii. The statement of cash flows reflects cash and cash equivalents at the end of the year amounting to Kshs.528,602 while the statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.236,102. The variance of Kshs.292,500 was not reconciled.
- iv. Annex 2 to the financial statements reflects summary of fixed assets register which includes transfers totalling to Kshs.91,642,679 which were not supported with valuation reports.

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

#### **2. Unexplained Variance for Compensation of Employees**

The statement of receipts and payments reflects compensation of employees' expenditure amounting to Kshs.375,725,671 as disclosed in Note 2 to the financial

statements. However, review of the payroll records provided for audit showed payroll balances of Kshs.349,031,600 resulting to an unreconciled variance of Kshs.26,694,071.

Further, review of documents provided for audit indicated that the Assembly had an automated Integrated Payroll and Personnel Database (IPPD) system. However, the monthly payrolls were prepared outside the system using Microsoft excel .Further, review of the monthly payrolls showed that twelve (12) employees employed between April to July, 2020 were not included in the IPPD database and were paid salaries from which pension contribution was deducted outside the payroll.

Consequently, the accuracy and completeness of compensation of employees expenditure amounting to Kshs.375,725,671 could not be confirmed.

### **3. Irregular Domestic Travel and Subsistence Allowances**

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.277,389,736 which includes domestic travel and subsistence expenditure amounting to Kshs.155,068,758 as disclosed in Note 3 to the financial statements. Included in the domestic travel and subsistence expenditure is an amount of Kshs.2,007,000 which was paid to Officers while in Kabarnet attending committee sittings and signing captain orders at the County Assembly cafeteria.

In the circumstances, the validity and regularity of domestic travel and subsistence expenditure of Kshs.2,007,000 could not be confirmed.

### **4. Irregular Payments to Society of Clerks-at-the-Table and County Assemblies Forum**

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.277,389,736 which includes other operating expenses amounting to Kshs.18,120,588 as disclosed in Note 3 to the financial statements. Included in the expenditure is payments totalling Kshs.4,750,000 comprising of payments amounting to Kshs.750,000 and Kshs.4,000,000 made to the Society of Clerks-at-the-Table and County Assemblies Forum for membership and subscription, respectively. However, the expenditure was not budgeted for and there was no legal provision for the payment. Further, there was no documentary evidence such as official receipts to confirm that the payments were received by the respective organizations.

In the circumstances, the validity and regularity of other operating expenses amounting to Kshs.4,750,000 could not be confirmed.

### **5. Unreconciled Cash and Cash Equivalent**

The statement of financial assets and liabilities reflects bank balances of Kshs.236,102 as disclosed in Note 7 to the financial statements. However, review of the bank reconciliation statements for the recurrent and development bank accounts showed receipts in cashbooks not in bank statements amounting to Kshs.25,463,735 and Kshs.3,908,281, respectively which were not explained.

In the circumstances, the accuracy and completeness of bank balances of Kshs.236,102 could not be confirmed.

## **6. Unexplained Variance for Accounts Receivable**

The statement of financial assets and liabilities reflects accounts receivables-outstanding imprests amounting to Kshs.292,500 as disclosed in Note 8 to the financial statements. However, the IFMIS imprest register reflects outstanding imprest amounting to Kshs.1,245,100 resulting to an unreconciled variance of Kshs.952,600 .

Consequently, the accuracy and completeness of accounts receivables-outstanding imprest balance of Kshs.292,500 could not be confirmed.

## **7. Construction of Buildings**

### **7.1 Irregular Payment for Proposed Extension of County Assembly of Baringo Offices**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.21,984,593 as disclosed in Note 6 to the financial statements which includes construction of buildings payments amounting to Kshs.4,515,463 made for construction of office block. Review of documents provided for audit showed that the contract for proposed extension of County Assembly of Baringo offices was awarded at a contract price of Kshs.40,000,000. However, the contractor had been paid a total of Kshs.45,781,997 including the payment of Kshs.4,515,463 made in the year under review resulting to an overpayment of Kshs.5,781,997.

Further, project verification carried out in the month of October, 2021 showed that the works were not completed and the project was behind schedule by six (6) years despite the entire contract sum having been paid.

In the circumstances, the validity and legality of the construction of buildings expenditure amounting to Kshs.4,515,463 could not be confirmed. Further, the Assembly did not receive value for money amounting to Kshs.45,781,997 expended on the project.

### **7.2 Irregular Payment for Construction of Public Gallery**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.21,984,593 as disclosed in Note 6 to the financial statements which includes construction of buildings payments amounting to Kshs.8,088,828 made for construction of public gallery.

Review of documents provided for audit showed that the contract for construction of public gallery was awarded at a contract price of Kshs.26,811,973 with estimated completion date of 13 March, 2020. However, the contractor had been paid a total of Kshs.33,514,383 including the payment of Kshs.8,088,828 made in the year under review resulting to an

overpayment of Kshs.6,702,410. It was further noted that the project was still incomplete 12 months after the estimated completion date.

Further, the provisional sum amounting to Kshs.2,000,000 was utilized without approval of the Clerk of the County Assembly based on the recommendation of the evaluation committee.

In the circumstances, the validity and legality of the construction of buildings expenditure amounting to Kshs.8,088,828 could not be confirmed. Further, the Assembly did not receive value for money amounting to Kshs.33,514,383 expended on the project.

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

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **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 - Adherence to One-Third Basic Salary Rule**

Review of the July, 2020 to June, 2021 payroll showed that 113 employees were earning net salaries which were less than one third of their basic salary contrary to section 19(3) of the Employment Act, 2007 which requires that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of the basic pay.

Consequently, the Management was in breach of the law.

## **2. Non-Compliance on Ethnic Composition**

Analysis of the County Assembly's payroll showed that 81% of the total 160 staff were from one dominant ethnic community contrary to Section 65(1)(e) of the County Governments Act, 2012 which provides that the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

Consequently, the Management was in breach of the law.

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

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.277,389,736 which includes payments totalling to Kshs.56,544,834 made to various suppliers. However, procurement of the goods and services was not done through 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 be undertaken through e-Procurement.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Lack of Risk Management Policy**

During the year under review, the County Assembly did not have fire policy, fraud policy and risk management policy in place and therefore had no approved processes and guidelines for mitigation of operational, legal and financial risks.

In the absence of risk management policy, the County Assembly lacked a blue print for identifying, preventing and mitigating against risks.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

20 May, 2022


**BARINGO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7. FINANCIAL STATEMENTS**


**7.1. STATEMENT OF RECEIPTS AND PAYMENTS**

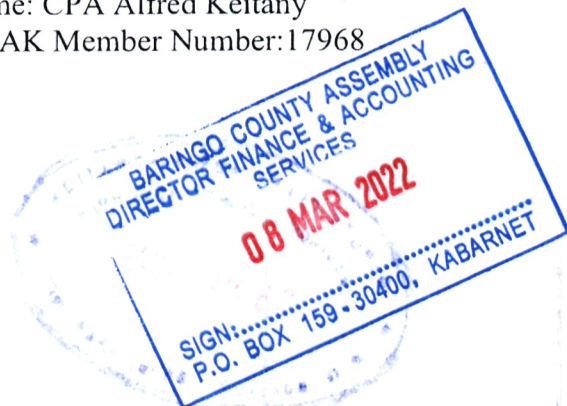
	Note	2020/21 KShs	2019/20 KShs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	706,646,979	707,962,885
<b>TOTAL RECEIPTS</b>		<b>706,646,979</b>	<b>707,962,885</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	375,725,671	359,535,346
Use of goods and services	3	277,389,736	267,991,879
Transfers To Other Government Entities	4	12,000,000	12,000,000
Social Security Benefits	5	19,018,378	14,672,944
Acquisition of Assets	6	21,984,593	50,475,884
<b>TOTAL PAYMENTS</b>		<b>706,118,376</b>	<b>704,676,054</b>
<b>SURPLUS/DEFICIT</b>		<b>528,602</b>	<b>3,286,831</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 8/03/2022 and signed by:

  
 Ag.Clerk of the Assembly  
 Name: Jepkemoi Chemase



  
 Director Finance-County Assembly  
 Name: CPA Alfred Keitany  
 ICPAK Member Number: 17968



**BARINGO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

		2020/21	2019/20
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	7	236,102	3,244,031
<b>Total Cash and cash equivalents</b>		<b>236,102</b>	<b>3,244,031</b>
Accounts receivables – Outstanding Imprests	8	292,500	42,800
<b>TOTAL FINANCIAL ASSETS</b>		<b>528,602</b>	<b>3,286,831</b>
<b>FINANCIAL LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>528,602</b>	<b>3,286,831</b>
<b>REPRESENTED BY</b>			
Surplus/Deficit for the year		528,602	3,286,831
<b>NET FINANCIAL POSITION</b>		<b>528,602</b>	<b>3,286,831</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 8/03/ 2022 and signed by:

Ag. Clerk of the Assembly  
 Name: Jepkemoi Chemase



Director Finance-County Assembly  
 Name: CPA Alfred Keitany  
 ICPAK Member Number: 17968




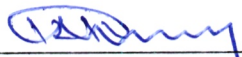
**BARINGO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7.3. STATEMENT OF CASH FLOWS**

		2020/21	2019/20
	Note	KShs	KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	706,646,979	707,962,885
<b>Payments for operating expenses</b>			
Compensation of Employees	2	375,725,671	359,535,346
Use of goods and services	3	277,389,736	267,991,879
Transfers To Other Government Entities	4	12,000,000	12,000,000
Social Security Benefits	5	19,018,377	14,672,944
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	9	292,500	42,800
<b>Net cash flows from operating activities</b>		<b>22,513,195</b>	<b>53,762,715</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	21,984,593	50,475,884
<b>Net cash flows from investing activities</b>		<b>21,984,593</b>	<b>50,475,884</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>528,602</b>	<b>3,286,831</b>
Cash and cash equivalent at <b>BEGINNING</b> of the year		-	-
Cash and cash equivalent at <b>END</b> of the year		<b>528,602</b>	<b>3,286,831</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 8/03/2022 and signed by:

  
 A.g Clerk of the Assembly  
 Name: Jepkemoi Chemase


  
 Director Finance-County Assembly  
 Name: CPA Alfred Keitany  
 ICPAK Member Number: 17968




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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	711,175,612	3,349,444	714,525,056	706,646,979	99%
<b>TOTAL</b>	<b>711,175,612</b>	<b>3,349,444</b>	<b>714,525,056</b>	<b>706,646,979</b>	<b>99%</b>
<b>PAYMENTS</b>					
Compensation of Employees	461,482,272	(102,129,713)	359,352,559	375,725,671	105%
Use of goods and services	146,875,340	145,739,716	292,615,056	277,389,736	95%
Transfers To Other Government Entities	12,000,000	1,000,000	13,000,000	12,000,000	92%
Social Security Benefits	15,636,984	3,475,265	19,112,249	19,018,378	100%
Acquisition of Assets	75,181,016	(44,735,824)	30,445,192	21,984,593	72%
<b>TOTAL</b>	<b>711,175,612</b>	<b>3,349,444</b>	<b>714,525,056</b>	<b>706,118,376</b>	<b>99%</b>
<b>SURPLUS/ DEFICIT</b>	-	-	-	528,602	

The entity financial statements were approved on 8/03/ 2022 and signed by:

  
 Ag. Clerk of the Assembly  
 Name: Jepkemoi Chemase




  
 Director Finance-County Assembly  
 Name: CPA Alfred Keitany  
 ICPAK Member Number: 17968




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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	648,471,596	39,455,268	687,926,864	686,593,507	99%
<b>TOTAL</b>	<b>648,471,596</b>	<b>39,455,268</b>	<b>687,926,864</b>	<b>686,593,507</b>	<b>99%</b>
<b>PAYMENTS</b>					
Compensation of Employees	461,482,272	(102,129,713)	359,352,559	375,725,671	105%
Use of goods and services	146,875,340	145,739,716	292,615,056	277,389,736	95%
Transfers To Other Government Entities	12,000,000	1,000,000	13,000,000	12,000,000	100%
Social Security Benefits	15,636,984	3,475,265	19,112,249	19,018,378	100%
Acquisition of Assets	12,477,000	(8,630,000)	3,847,000	2,020,301	94%
<b>TOTAL</b>	<b>648,471,596</b>	<b>39,455,268</b>	<b>687,926,864</b>	<b>686,154,085</b>	<b>99%</b>
<b>Surplus/ Deficit</b>				<b>439,422</b>	

The entity financial statements were approved on 8/03/ 2022 and signed by

  
\_\_\_\_\_  
Ag. Clerk of the Assembly  
Name: Jepkemoi Chemase



  
\_\_\_\_\_  
Director Finance-County Assembly  
Name: CPA Alfred Keitany  
ICPAK Member Number: 17968





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

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget c=a+b	Actual on Comparable Basis e=d-c	% Utilization difference KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	62,704,016	(36,105,824)	26,598,192	20,053,472	75%
<b>TOTAL</b>	<b>62,704,016</b>	<b>(36,105,824)</b>	<b>26,598,192</b>	<b>20,053,472</b>	<b>75%</b>
<b>PAYMENTS</b>					
Acquisition of Assets	62,704,016	(36,105,824)	26,598,192	19,964,291	75%
<b>TOTAL</b>	<b>62,704,016</b>	<b>(36,105,824)</b>	<b>26,598,192</b>	<b>19,964,291</b>	<b>75%</b>
<b>SURPLUS/ DEFICIT</b>				<b>89,181</b>	

The budget was well utilized by the County Assembly of Baringo

The Baringo County Assembly financial statements were approved on 8/03/2022 and signed by:

  
 Ag. Clerk of the Assembly  
 Name: Jepkemoi Chemase

  
 Director Finance-County Assembly  
 Name: CPA Alfred Keitany  
 ICPAK Member Number: 17968



7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES-RECURRENT

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Description	KShs	KShs	KShs	KShs	KShs
<b>General administration, Planning and support services</b>	648,471,586	39,455,268	687,926,864	686,154,085	1,772,779
Legislation, Representation and Oversight services	648,471,586	39,455,268	687,926,864	671,092,469	1,772,779
<b>Grand Total</b>	<b>648,471,586</b>	<b>39,455,268</b>	<b>687,926,864</b>	<b>686,154,085</b>	<b>1,772,779</b>

7.8 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES-DEVELOPMENT

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Description	KShs	KShs	KShs	KShs	KShs
<b>General Administration and support services</b>	62,704,016	(36,105,824)	26,598,192	19,964,291	6,633,901
General administrative services	62,704,016	(36,105,824)	26,598,192	19,964,291	6,633,901
<b>Grand Total</b>	62,704,016	(36,105,824)	26,598,192	19,964,291	6,633,901

## **7.9 SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

### **2. Reporting entity**

The financial statements are for the 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 actually been received by the Assembly.

#### **Transfers from the Exchequer/ County Treasury**

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

#### **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.

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**Compensation of employees**

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

**Use of goods and services**

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

**Acquisition of fixed assets**

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

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

**4. In-kind contributions**

In-kind contributions are donations that are made to the 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.

**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.

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Non-current assets**

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

**10. Pending bills**

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

**11. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

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- 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.

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

## **12. Contingent Assets**

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

## **13. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Baringo County Assembly budget was approved as required by Law .The original budget was approved by the County Assembly on 26<sup>th</sup> June,2020 for the period 1<sup>st</sup> July 2020 to 30 June 2021 as required by law. There was two number of supplementary budgets passed in the year. The supplementary budgets were approved on 03/12/2020 and 19/05/2021. A high-level assessment of the Baringo County Assembly actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

## **14. Comparative figures**

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

**15. Subsequent events**

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

**16. Errors**

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

**17. Related party transactions**

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

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**7.10 NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from the County Treasury/Exchequer Releases**

	<b>2020/21</b>	<b>2019/20</b>
	<b>KShs</b>	<b>KShs</b>
Transfers from the County Treasury for Q1	112,944,002	80,573,961
Transfers from the County Treasury for Q2	147,144,909	205,267,045
Transfers from the County Treasury for Q3	222,994,911	164,608,017
Transfers from the County Treasury for Q4	223,563,157	257,513,862
<b>Cumulative Amount</b>	<b>706,646,979</b>	<b>707,962,885</b>

**2. COMPENSATION OF EMPLOYEES**

	<b>2020/21</b>	<b>2019/20</b>
	<b>KShs</b>	<b>KShs</b>
Basic salaries of employees	331,921,778	314,393,867
Pension and other social security contributions	38,288,743	39,766,429
Compulsory national social security schemes	1,373,200	1,352,800
Compulsory national health insurance schemes	4,141,950	4,022,250
<b>Total</b>	<b>375,725,671</b>	<b>359,535,346</b>

In the period under review the County Assembly had a staff establishment of 117 permanent staff, 4 Casual staff, 165 temporary (ward) staff, 46 Members of County Assembly, 2 other service board members representing the public.

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**3. USE OF GOODS AND SERVICES**

	2020/21	2019/20
	KShs	KShs
Utilities, supplies and services	953,179	664,866
Communication, supplies and services	4,336,481	4,946,414
Domestic travel and subsistence	155,068,758	124,082,325
Foreign travel and subsistence	-	26,376,277
Printing, advertising and information supplies & services	5,280,214	5,951,317
Rentals of produced assets	6,400,458	4,590,000
Training expenses	23,382,978	20,135,564
Hospitality supplies and services	22,675,575	12,699,020
Insurance costs	28,547,454	28,991,003
Specialized materials and services	7,750	2,829,908
Office and general supplies and services	3,609,359	4,429,791
Fuel Oil and Lubricants	4,389,839	7,090,875
Other operating expenses	18,120,588	20,544,835
Routine maintenance – vehicles and other transport equipment	2,545,652	3,271,844
Routine maintenance – other assets	2,071,450	1,387,840
<b>Total</b>	<b>277,389,736</b>	<b>267,991,879</b>

**4. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

	2020/21	2019/20
	KShs	KShs
Car Loan and Mortgage	12,000,000	12,000,000
<b>Total</b>	<b>12,000,000</b>	<b>12,000,000</b>

(It relates to Car loans and Mortgages which benefits Staff)

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. SOCIAL SECURITY BENEFITS**

	2020/21	2019/20
	KShs	KShs
Government pension and retirement benefits	19,018,378	14,672,944
<b>Total</b>	<b>19,018,378</b>	<b>14,672,944</b>

It relates to gratuity to Members to County Assembly.

**6. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	2020/21	2019/20
	KShs	KShs
Construction of Building-Office Block	4,515,463	6,402,124
Construction of Building-Public Gallery	8,088,828	19,181,461
Acquisition of Land	7,360,000	8,000,000
Purchase of Vehicles and Other Transport Equipment	-	8,489,000
Purchase of Office Furniture and Equipment	2,020,301	993,989
Purchase of Office Equipment	-	2,032,464
Purchase of ICT Equipment	-	5,376,846
<b>Total</b>	<b>21,984,593</b>	<b>50,475,884</b>

**7. CASH AND BANK BALANCES**

**BANK BALANCES**

<b>Name of Bank, Account No. &amp; Currency</b>	<b>Indicated whether recurrent or development</b>	2020/21	2019/20
		KShs	KShs
Central Bank, Acc. No. 1000195371. & Kshs.	Development Acc	89,181	61,355
Central Bank, Acc. No.1000195363 & Kshs.	Recurrent Acc	146,921	3,182,676
<b>Total</b>		<b>236,102</b>	<b>3,244,031</b>

**8. ACCOUNTS RECEIVABLE**

<b>Description</b>	2020/21	2019/20
	KShs	KShs
Government Imprests	292,500	42,800

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

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**OTHER BANK DISCLOSURES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2020/2021	2019/2020
		KShs	KShs
Kenya commercial Bank., Acc. No1142302326. & Kshs.	Operations Account	1,555,831	356,356
Kenya commercial Bank., Acc. No1152063324. & Kshs.	Members Car loan and Mortgage Fund Acc	70,556,336	85,289,050
Kenya commercial Bank., Acc. No1219723320. & Kshs.	Catering and Health Services	1,491,785	778,784
Kenya commercial Bank., Acc. No1271884267. & Kshs.	Staff Car loan and Mortgage Fund Acc	11,226,946	12,000,000
<b>Total</b>		<b>84,830,898</b>	<b>98,424,190</b>

**9. CHANGES IN RECEIVABLE**

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2020 (A)	42,800	104,210
Imprest issued during the year (B)	27,557,220	39,833,115
Imprest surrendered during the Year (C)	27,307,520	39,894,525
Net changes in account receivables D= A+B-C	<b>292,500</b>	<b>42,800</b>

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**7.11 OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>Balance b/f FY 2019/2020</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Supply of goods	-	1,485,414	-	1,485,414
Supply of services	2,150,000	1,780,607	(2,150,000)	1,780,607
<b>Total</b>	<b>2,150,000</b>	<b>3,266,021</b>	<b>(2,150,000)</b>	<b>3,266,021</b>

**2. RELATED PARTY DISCLOSURES**

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

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

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**Related party transactions:**

	2020- 2021	2019- 2020
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker, the MCAs and County Assembly Service Board	199,950,676	171,394,273
Key Management Compensation (Clerk and Heads of departments)	38,377,800	36,498,792
<b>Total Compensation to Key Management</b>	<b>238,328,476</b>	<b>207,893,065</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such as car and mortgage schemes	12,000,000	12,000,000
<b>Total Transfers to related parties</b>	<b>12,000,000</b>	<b>12,000,000</b>
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer	706,646,979	707,962,885
Payments made on behalf of the County Assembly by other Government Agencies	-	-
<b>Total Transfers from related parties</b>	<b>706,646,979</b>	<b>707,962,885</b>

**3. Contingent Liabilities**

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
KBT Petition No.002 of 2021 Zelemoi Ameja and 5 others Vs County Assembly of Baringo and 5 Others	2,300,000	-
<b>Total</b>	<b>2,300,000</b>	<b>-</b>

(ANNEX 4 Contingent liabilities register)

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

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.1	Non inclusion of Progress on follow up of Auditor recommendations from the previous year.	This has been done and The financial statements include Progress on follow up of Auditor recommendations	Mr. Richard Koech Clerk To Assembly	Resolved	Done
1.2	Inaccurate Statement of Cash flows	This has been done and the financial statements have been amended.	Mr. Alfred Keitany Director Finance	Resolved	Done
1.3	Understatement of Outstanding Imprest.	This is to be investigated and necessary adjustment to be done.	Mr. Alfred Keitany Director Finance	Resolved	Done
1.4	Understated Summary of Fixed Assets	This is to be investigated and necessary adjustment to be done	Mr. Kiptoo Kitaria Principal Procurement Officer	Resolved	Done
2.1	Irregular issuance of Imprest- Domestic travel and subsistence	This has been done and corrective measures put in place	Mr. Alfred Keitany Director Finance	Resolved	Done
2.2	Uneconomical Expenditure- Domestic travel and subsistence	The issue has been noted by the Management and measures are being instituted to reduce expenditure.	Mr. Richard Koech Clerk To Assembly	Resolved	Done
2.3	Lack of	This has been done	Mr. Kiptoo	Resolved	Done

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Valuation Reports – Insurance Costs		Kitaria Principal Procurement Officer		
2.4	Irregular Payment of Salaries- Compensation of Employees	The issue has been noted and corrective measures is being put in place by the management	Mr.Jaffred Chepsoi Payroll Manager	Not Resolved	30 <sup>TH</sup> June 2022
2.5	Irregular Expenditure- Communication, Supplies and services	The issue has been noted and corrective measures undertaken to avoid a re-currence in the future	Mr. Kiptoo Kitaria Principal Procurement Officer	Resolved	Done
2.6	Incomplete Project County Assembly of Baringo Offices	This has been done	Mr. Richard Koech Clerk To Assembly	Resolved	Done
3.1	Internal Control Weakness	The issue has been noted and corrective measures are being undertaken to correct the situation	Mr. Richard Koech Clerk To Assembly	Not Resolved	Work In Progress
3.2	Failure to Establish Audit Committee	The Audit Committee has been established and it is operational	Mr. Richard Koech Clerk To Assembly	Resolved	Done

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*Guidance Notes:*

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the 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.

Ag. Clerk of the County Assembly

Sign.....

Date.....

*[Handwritten Signature]*  
*08/03/2022*



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**ANNEXES**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
		A	b	c	d=a-c		
<b>Supply of goods</b>							
Josbyl Kenya Ltd	Supply of Desktops	967,484	9/6/2021		967,484	-	
Fairdeal Furniture Ltd	Supply of Furniture	374,630	18/6/2021		374,630	-	
Avedz Digital Productions	Supply of Hansard Accessories	143,300	24/6/2021		143,300	-	
<b>Sub-Total</b>		<b>1,485,414</b>			<b>1,485,414</b>	<b>-</b>	
<b>Supply of services</b>							
1. Ablyn Media Ltd	Media services	320,000	30/6/2020	320,000	-	320,000	
2. Odhiambo & Odhiambo Advocates	Legal Fees	1,830,000		1,830,000	-	1,830,000	
3. Rift Valley Technical Training Institute	Repairs and Maintainance	303,607	9/2/2021	-	303,607		
4. Sunset Hotel	Conference fee	90,000	17/5/2021	-	90,000		
5. Sunset Hotel	Conference fee	152,000	4/11/2020	-	152,000		
6. Kisumu Hotel	Conference fee	75,000	4/6/2021	-	75,000		
7. Milele Ltd	Consultancy fees	1,160,000	24/6/2021	-	1,160,000		
<b>Sub-Total</b>		<b>3,930,607</b>		<b>2,150,000</b>	<b>1,780,607</b>	<b>2,150,000</b>	
<b>Grand Total</b>		<b>5,416,021</b>		<b>2,150,000</b>	<b>3,266,021</b>	<b>2,150,000</b>	

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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2019/20</b>	<b>Additions during the year (KShs)</b>	<b>Disposals during the year (KShs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost c/f (KShs) 2020/21</b>
Land	8,000,000	7,360,000	0	0	15,360,000
Buildings and structures	25,583,585	12,604,291	0	57,108,527	95,296,403
Transport equipment	35,981,000	-	0	31,465,936	67,446,936
Office equipment, furniture and fittings	12,594,298	2,020,301	0	3,068,216	17,682,815
ICT Equipment	11,899,114	-	0	0	11,899,114
<b>Total</b>	<b>94,057,997</b>	<b>21,984,593</b>	<b>0</b>	<b>91,642,679</b>	<b>207,685,268</b>

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 6 on acquisition of assets during the year and subsequently the statement of receipts and payments*

**BARINGO COUNTY ASSEMBLY****Reports and Financial Statements**

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**ANNEX 3 – ANALYSIS OF OUTSTANDING IMPRESTS***Government Imprest Holders*

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
Jackton Kimutai	19/5/2021	79,600	0	79,600
Henry Kipkebut	11/11/2020	68,000	0	68,000
Emmanuel Kitaria	29/4/2021	50,000	0	50,000
Ezra Kurui	30/6/2021	50,000	0	50,000
Emmanuel Kiptoo	30/4/2021	44,900	0	44,900
<b>Total</b>		<b>292,500</b>	<b>0</b>	<b>292,500</b>

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ANNEX 4: CONTINGENT LIABILITIES REGISTER

<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
Legal Fee	NGAYWA KIBET ADVOCAT ES	KES	2,300,000	As soon as case is determined	Ongoing

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**ANNEX 5 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*

