REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF BARINGO

FOR THE YEAR ENDED 30 JUNE, 2019

Revised template of June 2019

BARINGO COUNTY ASSEMBLY

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

OFFICE OF THE AUDITOR GENERAL
SOUTH RIFT HUB
13 NOV 2019
RECEIVED
P.O. Box 1020-30100, NAKURU

TABLE OF CONTENTS

TABLE OF CONTENTS i
1. KEY ENTITY INFORMATION AND MANAGEMENT ii
2. FORWARD BY THE CLERK OF THE ASSEMBLY v
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES vi
4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (BARINGO COUNTY ASSEMBLY) vii
5. FINANCIAL STATEMENTS 1
5.1. STATEMENT OF RECEIPTS AND PAYMENTS 1
5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES 2
5.3. STATEMENT OF CASH FLOWS 3
5.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED 4
5.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT 5
5.6. SIGNIFICANT ACCOUNTING POLICIES 6
5.7. NOTES TO THE FINANCIAL STATEMENTS 10
5.8. OTHER DISCLOSURES 14
ANNEX 1- PENDING ACCOUNTS PAYABLE 19
ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER 20
ANNEX 3 – ANALYSIS OF OUTSTANDING IMPRESTS 21
ANNEX 4 – BANK RECONCILIATION/FO 30 REPORT 22

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 45 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

Vision statement

To be a model, independent, competitive and development oriented County Assembly.

Mission statement

To promote the principle of good governance through legislation, oversight and representation to reflect the interest, welfare and aspiration of the people of Baringo County.

Core values

- Democracy
- Integrity
- Rule of Law
- Human dignity and social justice
- Diplomacy and consensus building
- Equity and Equality

(b) Key Management

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

The County Assembly Service Board
The Office of the Speaker &
The Office of the Clerk

(c) Fiduciary Management

The key management personnel who held office during the year ended 30TH June, 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Clerk To Assembly	Mr.Joseph Koech (From 1st Jul 2018-14th Jan 2019) M/S Jepkemoi Chemase(From 15th Jan 2019-30th Jun 2019)
2.	Deputy Clerk, Administration	
3.	Deputy Clerk, Legislative	Mr. James Warata(From 1st July-Date)
4.	Chief Finance Officer	Mr. Silas Kipruto(1st Jul 2018-28th Nov 2018)
5.	Principal Accountant	CPA Nehemiah C. Kandie(From 29th Nov 2018-30th Jun 2019)

(d) Fiduciary Oversight Arrangements

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

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

The County Assembly Internal Audit and Risk and Management Unit which is made up of qualified staff also plays an oversight role to ensure the effectiveness and efficiency of County Assembly internal control. They review the County Financial Statements, Internal Control and perform system audits.

The County Assembly Finance and Economic planning Committee performs responsibilities related to economic policies, planning, projects and programmes as proclaimed by county executive through reports, papers and speeches made by Governor and those officers appointed by him and all matters related to finance in the County Government other than specific documents dealing with issues of annual budget as specified in the PFM Act, 2012

(f) 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
Website: 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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance
During the financial year 2018/2019, a total of Ksh.628,528,287 was received as revenue/transfers from the Exchequer to finance the County Assembly's budget. The total recurrent expenditure during the period amounted to Ksh.628,286,086 against a budget of Ksh. 662,243,661 representing an absorption rate of 95%.
Operational Performance
In the Fy 18/19, the Assembly enacted 4 Acts namely: Appropriation Act 2018, 2 Supplementary Appropriation Acts 2019 and County Project Implementation Bill 2019. The County budget for Fy 18/19 was passed on 28th, June, 2018. The 1st Supplementary Budget was passed on 1st March, 2019 while the 2nd Supplementary budget was passed on 14th June,2019.-Baringo County Assembly has 23 Committees; 13 being sectoral committees and 10 being standing committees. The committees dealing with financial management include; Finance and Economic Planning committee, County Budget and Appropriation committee &County Public Accounts and Investment Committee
Performance of key development projects
The Assembly has done a vertical Extension of the office block by an additional two floors which is almost complete. The extension has led to improved service delivery through provision of adequate working space for staff and honourable Members of County Assembly. The assembly has done Speaker's Gallery which is 25% complete to create more space for members of public to attend sessions hence providing adequate space for public participation. The Assembly has also completed the construction of a gatehouse and associated works to enhance security for staff, MCA's and visitors to the Assembly hence providing a conducive environment for effective and efficient service delivery.
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 completion of the gatehouse has enhanced security within the Assembly premises thus providing a conducive environment for effective and efficient service delivery. Also the extension of speakers gallery will enhance public participation.
Challenges and Recommended Way Forward
Some of the challenges encountered during FY 18/19 include: ➢ Limited financial resources by House Committees to carry out their oversight role. ➢ Delayed disbursement of funds to county government. ➢ Lack of county Assembly Work plan and calendar of activities to guide programmes. **Recommendations** ➢ Enhance resource allocation to House Committees to facilitate effective legislation and oversight function. ➢ National treasury to ensure timely disbursement of funds to facilitate county services ➢ Develop and approve work plans.

Sign **Clerk of the County Assembly**

DEPUTY CLERK ADMINISTRATION
BARINGO COUNTY ASSEMBLY
18 NOV 2019
P.O. Box 159 - 30400, KABARNET

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

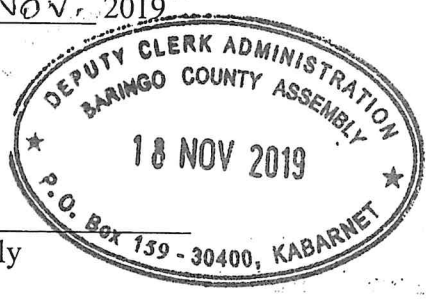
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2019, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the 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 18TH NOV, 2019



Clerk of the County Assembly
Name: Jepkemoi Chemase

REPUBLIC OF KENYA

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

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BARINGO FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Baringo set out on pages 1 to 18, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, and the statement of comparison of budget and actual amounts-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of County Assembly of Baringo as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

1.1 Omitted Fund Balance

The statement of financial assets and liabilities as at 30 June, 2019 reflects prior year fund balance of Kshs.26,027,362 comprised of a bank balance and outstanding imprests balance of Kshs.12,886,452 and Kshs.13,140,910 respectively. However, in arriving at the balance, Management only considered the Exchequer funds received during the year ended 30 June, 2018 and left out the opening fund balance for the year. No plausible explanation has been provided for the anomaly.

In the circumstance, the accuracy and completeness of the fund balance totalling Kshs.26,027,362 reflected in the statement of assets and liabilities as at 30 June, 2019 has not been confirmed.

1.2 Omitted Bank and Unconfirmed Cash at Hand Balance

The statement of assets and liabilities as at 30 June, 2019 reflects bank balances totalling Kshs.137,991, as further disclosed in Note 7 to the financial statements. However, excluded from the balance is Kshs.308,273 held in the County Assembly's operations bank account as at 30 June, 2019 and disclosed in Note 5.8 to the financial statements. The Note further reflects prior year aggregate bank balance of Kshs.21,501,204.00 which however, amounts to Kshs.8,614,752.00 after casting its constituent balances. The variance amounting to Kshs.12,886,452 has not been explained.

In addition, contrary to the requirements of the international Public Sector Accounting Standards Board template for Cash Basis reporting, the reported bank balance excludes unpaid contract retention monies amounting to Kshs.619,413.60 as at 30 June, 2019. Further, the Board of Survey certificate for the Nil cash at hand balance as at 30 June, 2019 was not presented for audit.

In view of these anomalies, the accuracy and completeness of the bank balance amounting to Kshs.137,991 reflected in the statement of assets and liabilities as at 30 June, 2019 has not been confirmed.

1.3 Unconfirmed Imprest Balances

The statement of financial assets and liabilities as at 30 June, 2019 reflects accounts receivables - outstanding imprests (Cash Balances) totalling Kshs.104,210, as further disclosed in Note 8 to the financial statements. However, verification of the imprests register revealed imprests totalling Kshs.1,065,600 resulting to an unexplained variance of Kshs.961,390 between the two sets of records . Further, documents to validate the reported surrender of the opening imprest balance totalling Kshs.13,140,910 were not presented for audit verification and therefore it was not possible to confirm how the balance was surrendered.

In view of these anomalies, the accuracy and completeness of the outstanding imprest balance totalling Kshs.104,210 as at 30 June, 2019 could not be confirmed.

1.4 Inaccurate Statement of Cash Flows

The statement of cash flows for the year ended 30 June, 2019 reflects closing cash and cash equivalents balance amounting to Kshs.242,201 which, however, differs with the Kshs.137,991 balance reflected in respect to the account in the statement of financial assets and liabilities as at 30 June, 2019. No plausible explanation has been provided for the variance of Kshs.104,210 between the two statements. In addition, the statement of

cash flows excludes adjustments totaling Kshs.13,036,700 made in accounts receivables during the year under review.

Further, the statement of cash flows reflects a Nil opening cash and cash equivalents balance which, however, differs with the actual closing balance of Kshs.26,027,362 reflected in the statement for the year ended 30 June, 2018 as well as the balance amounting to Kshs.12,886,452 reflected in the statement of financial assets and liabilities as at 30 June, 2019.

Management has not provided any plausible explanation for the differences.

In view of these anomalies, the accuracy and completeness of the statement of cash flows for the year ended 30 June, 2019 has not been confirmed.

1.5 Unexplained Payroll Variances

The statement of receipts and payments for the year ended 30 June, 2019 reflects compensation of employees payments totalling Kshs.344,704,862, as further disclosed in Note 2 to the financial statements. However, re-computation and verification of the payroll payments in the Integrated Payroll and Personnel Database (IPPD) system revealed expenditures totalling Kshs.341,384,383 resulting in an unexplained variance of Kshs.3,320,479. Further, Pay As You Earn (PAYE) schedules presented for audit reflected payments totalling Kshs.80,911,004. However, re-computation of the PAYE payments reflected in the County Assembly's payroll revealed expenditures totalling Kshs.72,533,454 resulting to an unexplained variance of Kshs.8,377,550 between the two sets of records.

Consequently, the accuracy and completeness of compensation of employees payments totalling Kshs.344,704,862 reflected in the statement of receipts and payments for the year under review could not been confirmed.

1.6 Unconfirmed Returns to County Revenue Fund

The statement of assets and liabilities as at 30 June, 2019 reflects comparative cash and cash equivalents balance totalling Kshs.12,886,452, as further disclosed under Note 7 to the financial statements. Documents presented for audit indicated that the balance was returned to the County Revenue Fund (CRF) account at the end of the 2017/18 financial year. However, no refund statement was prepared and forwarded to the Controller of Budget as required by Section 136 (2) of the Public Finance Management Act, 2012. Further, no disclosure on return of the funds to the CRF was made in the Supplementary Estimates for the year under review.

In the absence of evidence, the reported return of Kshs.12,886,452 to the CRF could not be confirmed.

2. Unsupported Insurance Costs

The statement of receipts and payments for the year ended 30 June, 2019 reflects use of goods and services payments totalling Kshs.230,331,453, as further disclosed in Note 3 to the financial statements. Included in the payments are insurance costs totalling Kshs.23,960,504. However, Management did not present for audit supporting documents, such as insurance policies, valuation reports, listings of staff covered under the medical policy and service level agreements (SLA) with the insurers.

In the absence of relevant evidence, the occurrence, measurement and validity of the expenditure totalling Kshs.23,960,504 reported to have been incurred on insurance costs during the year under review has not been confirmed.

3. Unconfirmed Payments for Motor Vehicles Maintenance

The statement of receipts and payments for the year ended 30 June, 2019 reflects payments on use of goods and services totalling Kshs.230,331,453, as further disclosed in Note 3 to the financial statements. Included in the payments is expenditure on routine maintenance of vehicles and other transport equipment totalling Kshs.2,358,812. However, reports from the mechanical and transport department showing the repairs and maintenance work done were not presented for audit. As a result, the occurrence and validity of the expenditure has not been confirmed.

4. Unconfirmed Car-Mileage Payments

Four (4) Members of the County Assembly were paid Kshs.1,524,680 in mileage claims for ten (10) months from September, 2017 to June, 2018 after they, reportedly, transferred their respective Ward Offices to new locations.

The claims were back-dated to September, 2017 which time however, preceded the transfer requests shown as having been submitted by the MCAs to the Clerk of the County Assembly. There was no evidence showing that the MCAs incurred any costs in lease agreements for new offices, or for having terminated any previous leases. In addition, the requests for the transfer of offices made to the Clerk and the approvals granted, were not presented for audit.

In the absence of relevant evidence, it is not possible to confirm the regularity and propriety of the car-mileage allowances totalling Kshs.1,524,680 paid to the MCAs.

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

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 communicate in my report in the year under review.

Other Matter

1. Prior Year Unresolved Issues

(i) Uneconomical Expenditure- Domestic Travel and Subsistence

As reported in the previous year, the County Assembly made domestic travel and subsistence payments totaling Kshs.75,938,667 during the year ended 30 June, 2018. The expenditure included payments totalling Kshs.13,889,380 incurred on County Assembly Members and staff who attended meetings held outside the County. The records confirmed that the activities listed could have been held locally at lower costs and with obvious logistical advantages to attendees and significant economic benefits to the local economy. No plausible explanation was provided by Management for holding the meetings away from the County.

In the circumstance, it is not possible to confirm the expenditures totalling Kshs.13,889,380 incurred on travel and subsistence was a proper charge to public funds.

(ii) Irregular Expenditure on Air-time

Records examined indicated that during the 2017/2018 financial year, a vendor was paid Kshs.298,000 for supply of air-time credit cards for use by the County Assembly's members of staff. However, the payment documents indicated that the vendor was not the one issued with the respective Local Purchase Order (LPO) for the supply. Furthermore, the vendor was not among the suppliers for the item in the County Assembly's database for pre-qualified suppliers'.

This was contrary to Section 7(1) of the Public Procurement and Disposal Act, 2015 which requires procuring entities to maintain a list of registered supplies in various categories. In addition, Regulation 25(3) of the Public Procurement and Disposal Regulations requires that only prequalified suppliers should be invited to tender for supplies of goods and services.

Clearly, the payment made to the vendor was contrary to the Law and Public Procurement Regulations.

No plausible explanation has been provided by Management for accepting and paying for supplies from an unqualified and uncontracted vendor.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delay in Construction of County Assembly Offices

As reported in previous years, Management initiated works on extension of the County Assembly offices at a contract sum of Kshs.40,000,000 in 2014 with completion due on 21 August, 2015. However, audit verification of the works in September, 2019 indicated that the project was incomplete in spite of the contract period having ended four years earlier. Although the contract period was not extended, Management did not impose any penalties on the contractor for the delay in completing the works. Cumulative payments made to the contractor at the time of the audit amounted to Kshs.39,064,413 equivalent to 98% of the contract sum. Construction was ongoing but there were no records to show the proportion of works completed.

No satisfactory explanation has been provided by Management for the failure to complete the project in due time.

In the circumstance, the County Assembly has not obtained any value for the funds totalling Kshs.39,064,413 invested in the project.

2. Unfunded Pending Bills

Annex 1 to the financial statements discloses a balance for pending bills totalling Kshs.6,280,000 as at 30 June, 2019. However, the County Assembly did not have corresponding cash reserves to pay for the goods and services it had consumed. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which prohibits public entities from engaging in procurement activities for which sufficient funds have not been set aside.

In addition, the names of the creditors and the periods the bills have been outstanding were not included in Other Disclosures in the financial statements as required by the Public Sector Accounting Standards Board reporting template.

3. Irregular Payments to Devolution Forums

The statement of receipts and payments for the year ended 30 June, 2019 reflects payments on use of goods and services totalling Kshs.230,331,453, as further disclosed

in Note 3 to the financial statements. The amount includes specialized materials and services costs amounting to Kshs.13,264,190 which in turn include Kshs.8,816,860 paid to the County Assembly Forum and Society of Clerks at the Table. However, the two payments were made contrary to Section 37 of the Inter-governmental Relations Act, 2012 which provides that operational expenses for the structures and institutions established by the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

Consequently, the expenditure totalling Kshs.13,264,190 was incurred contrary to 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, because of the significance of the matters discussed in the Basis of Adverse Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Excessive Staff Salary Deductions

Examination of the IPPD payroll indicated that non-statutory deductions made on the salaries of nineteen(19) officers exceeded the allowable amounts and resulted in irregular salary advances totalling Kshs.754,973.

Management has not provided any plausible explanation for the excessive deductions which put the officers at the risk of pecuniary embarrassment.

2. Lack of Information Communication Technology (ICT) Strategic Committee

Section 1.4 (a) of the ICT Policy for Baringo County stipulates that there shall be a County ICT Advisory Committee to advise Management and link the County ICT function to the National Government's goals as well as the ICT profession. However, the was no evidence to show the existence of the ICT Strategic Committee during the year under review.

Therefore, it is not possible to confirm whether the ICT Strategy that the County Assembly is executing is aligned with the policies adopted by the County Government as well as the National Government or the ICT profession.

3. Lack of Risk Management Policy

Section 158(1)a of the Public Finance Management (County Government) Regulations, 2015 requires the Accounting Officer to ensure that a County Government entity develops risk management strategies including fraud prevention mechanisms.

However, during the year under review, the County Assembly of Baringo did not have a documented risk management policy to guide management on operational, financial and other types of risks it may be exposed to. Management has not provided a satisfactory explanation for the failure to establish the strategy.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 the 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

17 November, 2020

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 KShs	2017/2018 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	628,528,287	618,653,558
TOTAL RECEIPTS		**628,528,287**	**618,653,558**
PAYMENTS			
Compensation of Employees	2	344,704,862	280,553,082
Use of goods and services	3	230,331,453	198,898,888
Transfer to Other Government Entities	4	18,500,000	91,829,700
Social Security Benefits	5	15,681,290	13,000,000
Acquisition of Assets	6	19,068,481	8,344,526
TOTAL PAYMENTS		**628,286,086**	**592,626,196**
SURPLUS/DEFICIT		**242,201**	**26,027,362**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18TH NOV. 2019 and signed by:

DEPUTY CLERK ADMINISTRATION BARINGO COUNTY ASSEMBLY 18 NOV 2019 P.O. Box 159 - 30400, KABARNET

Clerk of the Assembly
Name: Jepkemoi Chemase

Principal Accountant – County Assembly
Name: CPA Nehemiah C. Kandie
ICPAK Member Number: 21734

PRINCIPAL ACCOUNTANT 18 NOV 2019 BARINGO COUNTY ASSEMBLY

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

		2018/2019	2017/2018
FINANCIAL ASSETS	**Note**	**KShs**	**KShs**
Cash and Cash Equivalents			
Bank Balances	7	137,991	12,886,452
Accounts receivables – Outstanding Imprests (Cash Balances)	8	104,210	13,140,910
Total Cash and cash equivalents		**242,201**	**26,027,362**
TOTAL FINANCIAL ASSETS		**242,201**	**26,027,362**
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		**242,201**	**26,027,362**
REPRESENTED BY			
Surplus/Deficit for the year		**242,201**	**26,027,362**
NET FINANCIAL POSITION		**242,201**	**26,027,362**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18TH NOV. 2019 and signed by:

Clerk of the Assembly
Name: Jepkemoi Chemase

DEPUTY CLERK ADMINISTRATION
BARINGO COUNTY ASSEMBLY
18 NOV 2019
P.O. Box 159 - 30400, KABARNET

Principal Accountant – County Assembly
Name: CPA Nehemiah C. Kandie
ICPAK Member Number: 21734

5.3. STATEMENT OF CASH FLOWS

	Note	2018/2019 KShs	2017/2018 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	628,528,287	618,653,558
Payments for operating expenses			
Compensation of Employees	2	344,704,862	280,553,082
Use of goods and services	3	230,331,453	198,898,888
Transfer to Other Government Entities	4	18,500,000	91,829,700
Social Security Benefits	5	15,681,290	13,000,000
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**19,310,682**	**34,371,888.20**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	19,068,481	8,344,526
Net cash flows from investing activities		**19,068,481**	**8,344,526**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**242,201**	**26,027,362**
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year		**242,201**	**26,027,362**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18TH NOV. 2019 and signed by:

Clerk of the Assembly
Name: Jepkemoi Chemase

DEPUTY CLERK ADMINISTRATION
BARINGO COUNTY ASSEMBLY
18 NOV 2019
P.O. Box 159 - 30400, KABARNET

Principal Finance Officer – County Assembly
Name: CPA Nehemiah C.Kandie
ICPAK Member Number: 21734

PRINCIPAL ACCOUNTANT
18 NOV 2019
BARINGO COUNTY ASSEMBLY

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs a.	KShs b.	Kshs. c=a+b	Kshs. e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	655,243,661	7,000,000	662,243,661	628,528,287	95%
TOTAL	**655,243,661**	**7,000,000**	**662,243,661**	**628,528,287**	**95%**
PAYMENTS					
Compensation of Employees	327,062,226	28,000,000	355,062,226	344,704,862	97%
Use of goods and services	236,760,500	8,095,000	244,855,500	230,331,453	94%
Transfer to Other Government Entities	34,720,935	(11,120,000)	23,600,935	18,500,000	78%
Social Security Benefits	15,600,000	800,000	16,400,000	15,681,290	78%
Acquisition of Assets	41,100,000	(18,775,000)	22,325,000	19,068,481	85%
TOTAL	**655,243,661**	**7,000,000**	**662,243,661**	**628,286,086**	**95%**
SURPLUS/ DEFICIT	-		-	**242,201**	

(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

The entity financial statements were approved on 18TH NOV. 2019 and signed by:

Clerk of the Assembly
Name: Jepkemoi. Chemase

DEPUTY CLERK ADMINISTRATION
BARINGO COUNTY ASSEMBLY
18 NOV 2019
P.O. Box 159 - 30400, KABARNET

Principal Accountant – County Assembly
Name:CPA Nehemiah C. Kandie.
ICPAK Member Number: 21734

PRINCIPAL ACCOUNTANT
18 NOV 2019
BARINGO COUNTY ASSEMBLY

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs a.	KShs b.	Kshs. c=a+b	Kshs. e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	655,243,661	7,000,000	662,243,661	628,528,287	95%
TOTAL	**655,243,661**	**7,000,000**	**662,243,661**	**628,528,287**	**95%**
PAYMENTS					
Compensation of Employees	327,062,226	28,000,000	355,062,226	344,704,862	97%
Use of goods and services	236,760,500	8,095,000	244,855,500	230,331,453	94%
Transfer to Other Government Entities	34,720,935	(11,120,000)	23,600,935	18,500,000	78%
Social Security Benefits	15,600,000	800,000	16,400,000	15,681,290	78%
Acquisition of Assets	41,100,000	(18,775,000)	22,325,000	19,068,481	85%
TOTAL	**655,243,661**	**7,000,000**	**662,243,661**	**628,286,086**	**95%**
SURPLUS/ DEFICIT	-		-	**242,201**	

(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

The entity financial statements were approved on 18TH NOV, 2019 and signed by:

Clerk of the Assembly
Name: Jepkemoi Chemase

DEPUTY CLERK ADMINISTRATION BARINGO COUNTY ASSEMBLY 18 NOV 2019 P.O. Box 159 - 30400, KABARNET

Principal Acccountant – County Assembly
Name: CPA Nehemiah C. Kandie
ICPAK Member Number: 21734

PRINCIPAL ACCOUNTANT 18 NOV 2019 BARINGO COUNTY ASSEMBLY

5.6 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.

Tax receipts

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

Transfers from the Exchequer/ County Treasury

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Cash and cash equivalents

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

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Pending bills

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

10. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law .The original budget was approved by the County Assembly on 28th, June, 2018 for the period 1st July 2018 to 30th June 2019 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

5.7 NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2018/2019	2017/2018
	KShs	KShs
Transfers from the County Treasury for Q1	80,059,633	61,879,371
Transfers from the County Treasury for Q2	197,634,945	140,114,480
Transfers from the County Treasury for Q3	138,214,912	106,111,582
Transfers from the County Treasury for Q4	212,618,797	310,548,125
Cumulative Amount	**628,528,287**	**618,653,558**

2. COMPENSATION OF EMPLOYEES

	2018/2019	2017/2018
	KShs	KShs
Basic salaries of permanent and temporary employees	301,439,734	280,553,082
Pension and other social security schemes	37,974,868	
Compulsory national social security schemes	1,324,800	
Compulsory national health insurance scheme	3,965,450	
Other personnel payments(Fringe benefit tax to MCA'S)		
Total	**344,704,862**	**280,553,082**

(In the period under review the County Assembly had a staff establishment of 105 permanent staff, 142 temporary (ward) staff, 46 Members of County Assembly, 2 other service board members representing the public, and 3 audit committee members.

3. USE OF GOODS AND SERVICES

	2018/2019	2017/2018
	KShs	KShs
Utilities, supplies and services	1,119,637	594,564
Communication, supplies and services	4,827,427	3,874,957
Domestic travel and subsistence	102,303,933	75,938,667
Foreign travel and subsistence	27,254,914	14,217,154
Printing, advertising and information supplies & services	4,456,297	5,970,502
Rentals of produced assets	4,444,100	2,969,400
Training expenses	14,805,670	20,562,396
Hospitality supplies and services	10,187,241	37,520,593
Insurance costs	23,960,504	24,238,513
Specialized materials and services	13,264,190	6,299,153
Office and general supplies and services	4,087,761	1,408,025
Fuel and Lubricants	3,151,660	2,368,200
Routine maintenance – vehicles and other transport equipment	2,358,812	2,549,523
Routine maintenance – other assets		

	268,850	387,242
KRA Agency order Ref: P05143626D	13,840,459	-
Total	**230,331,453**	**198,898,888**

4. TRANSFERS TO OTHER GOVERNMENT ENTITIES

	2018/2019	2017/2018
	KShs	KShs
Car loan and Mortgage	18,500,000	91,829,700
Total	18,500,000	91,829,700

The beneficiaries are Members of county Assembly and staff.

5. SOCIAL SECURITY BENEFITS

	2018/2019	2017/2018
	KShs	KShs
Government pension and retirement benefits	15,681,290	13,000,000
Total	**15,681,290**	**13,000,000**

It relates to gratuity to Members to County Assembly.

6. ACQUISITION OF ASSETS

Non Financial Assets	2018/2019	2017/2018
	KShs	KShs
Purchase of Vehicles and Other Transport Equipment	13,825,000	5,591,000
Purchase of Office Furniture and General Equipment	2,842,845	-
Purchase of ICT Equipment, Software and Other ICT Assets	2,400,636	2,753,526
Total	**19,068,481**	**8,344,526**

7. CASH AND BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2018/2019	2017/2018
		KShs	KShs
Central Bank, Acc. No. 1000195371. & Kshs.	Development Acc	-	-
Central Bank, Acc. No.1000195363 & Kshs.	Recurrent Acc	137,991	12,886,452
Total		**137,991**	**12,886,452**

8. ACCOUNTS RECEIVABLE

	2018/2019	2017/2018
	KShs	KShs
Government Imprests	104,210	13,140,910

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

5.8 OTHER DISCLOSURES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2018/2019	2017/2018
		KShs	KShs
Kenya commercial Bank., Acc. No1142302326. & Kshs.	Operations Account	308,273	1,899,014
Kenya commercial Bank., Acc. No1152063324. & Kshs.	Car loan and Mortgage Fund Acc	39,919,162	6,416,743
Kenya commercial Bank., Acc. No1219723320. & Kshs.	Catering and Health Services	442,500	298,995
Total		**40,669,935**	**21,501,204**

1. RELATED PARTY DISCLOSURES

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

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

Related party transactions:

	2018/2019	2017/2018
	KShs	KShs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	161,831,683	-
Key Management Compensation(Clerk and Heads of departments)	35,076,500	-
Total Compensation to Key Management	**196,908,183**	**-**

Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes(MCAS and Staff of County Assembly)	18,500,000	91,829,700
Total Transfers to related parties	**18,500,000**	**91,829,700**
Transfers from related parties		
Transfers from the County Executive- Exchequer	628,528,287	618,653,558
Payments made on behalf of the County Assembly by other Government Agencies(Construction of building paid by County Executive on behalf of County Assembly)	6,194,136	7,150,890
Total Transfers from related parties	**634,722,423**	**625,804,448**

2. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.1	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. Nehemiah Kandie Principal Accountant	Resolved	Done
1.3	Understatement of Outstanding Imprest.	This is to be investigated and necessary adjustment to be done.	Mr. Nehemiah Kandie Principal Accountant	Not Resolved	30th June 2019
1.4	Understated Summary of Fixed Assets	This is to be investigated and necessary adjustment to be done	Mr. Kiptoo Kitaria Principal Procurement Officer	Not Resolved	30th June 2019
2.1	Irregular issuance of Imprest-Domestic travel and subsistence	This has been done and corrective measures put in place	Mr. Nehemiah Kandie Principal Accountant	Resolved	Done
2.2	Uneconomical Expenditure-Domestic travel and subsistence	The issue has been noted by the Management and measures are being	Mr. Richard Koech Clerk To Assembly	Not Resolved	30th June 2019

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)*
		instituted to reduce expenditure.			
2.3	Lack of Valuation Reports – Insurance Costs	This has been done	Mr. Kiptoo Kitaria Principal Procurement Officer	Resolved	Done
2.4	Irregular Payment of Salaries-Compensation of Employees	The issue has been noted and corrective measures put in place by the management	Ms. Sharron Koech Payroll Manager	Not Resolved	30th June 2019
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	Not Resolved	30th June 2019
2.6	Incomplete Project County Assembly of Baringo Offices	The issue has been noted and corrective measures are being undertaken to remedy the situation .	Mr. Richard Koech Clerk To Assembly	Not Resolved	30th June 2019
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	30th June 2019
3.2	Failure to Establish Audit Committee	This has been done	Mr. Richard Koech Clerk To Assembly	Resolved	Done

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....

Date.....

DEPUTY CLERK ADMINISTRATION
BARINGO COUNTY ASSEMBLY
18 NOV 2019
P.O. Box 159 - 30400, KABARNET

ANNEX 1- PENDING ACCOUNTS PAYABLE

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Supply of goods	591,050	3,290,000	591,050	3,290,000
Supply of services	5,232,417	2,990,000	5,232,417	2,990,000
Total	**5,823,467**	**6,280,000**	**5,823,467**	**6,280,000**

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017/18	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2018/19
Transport equipment	**13,667,000**	**13,825,000**	**0**	**0**	**27,492,000**
Office equipment, furniture and fittings	**6,725,000**	**2,842,845**	**0**	**0**	**9,567,845**
ICT Equipment	**4,121,632**	**2,400,636**	**0**	**0**	**6,522,268**
Total	**24,513,632**	**19,068,481**	**0**	**0**	**43,582,113**

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

ANNEX 3 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

ANNEX 4 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

NNEX 1-ANALYSIS OF PENDING ACCOUNTS PAYABLES

O	SUPPLIER OF GOODS OR SERVICES	ORIGINAL COST	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE 2018-2019	OUTSTANDING BALANCE 2017/18	COMMENTS
	GOODS						
1	Blue bird Solutions	1,925,000.00	11th June 2019	0	1,925,000.00	0	
2	Njigua Books	497,000.00	11th June 2019	0	497,000.00	0	
3	Weston Commodities	142,000.00	23rd May 2019	0	142,000.00	0	
4	Fortlink	50,000.00	30th May 2019	0	50,000.00	0	
6	Dwightman	60,000.00	1st April 2019	0	60,000.00	0	
7	Centre point	156,000.00	30th May 2019	0	156,000.00	0	
8	Digital congress Ltd	460,000.00	23rd may 2019	0	460,000.00	0	
	Sub total	**3,290,000.00**			**3,290,000.00**	**0.00**	
	SERVICES						
1	Lavington Security	186,000.00	30th May 2019	0	186,000.00	0	
2	Danze Holdings	96,000.00	30th May 2019	0	96,000.00	0	
3	Kisumu Hotel	130,000.00	20th June 2019	0	130,000.00	0	
4	KSG Kabarnet	600,000.00	Gov2Gov	0	600,000.00	0	
5	Ecoplus Energy	400,000.00	26TH Feb,2019	0	400,000.00	0	
6	MFI Document Solutions	138,000.00	22nd Feb 2019	0	138,000.00	0	
7	Institute for Capacity Development	1,040,000.00		0	1,040,000.00	0	
8	Sunset Hotel	400,000.00	Gov2Gov	0	400,000.00	0.00	
	Sub total	**2,990,000.00**			**2,990,000.00**	**0.00**	
	GRAND TOTAL	**6,280,000.00**			**6,280,000.00**	0.00	

ANNEX 2

BARINGO COUNTY ASSEMBLY
NEW ASSETS FY 2018/19
CATEGORY : TRANSPORT EQUIPMENT

O	TAG NO.	DESCRIPTION	SERIAL NO.	SUPPLIER	CUSTODIAN	LOCATION	YEAR OF ACQUISITION	CONDITION	COST(KSH.)
1	BCA/MV/09	Toyota Land cruiser Prado VXL	30CG072A	TOYOTA KENYA LIMITED	Clerk to Assembly	Office of the Speaker	2019	New	13,825,000.00
						SUB-TOTAL			13,825,000.(

CATEGORY : OFFICE EQUIPMENT, FURNITURE AND FITTINGS

O	TAG NO.	DESCRIPTION	SERIAL NO.	SUPPLIER	CUSTODIAN	LOCATION	YEAR OF ACQUISITION	CONDITION	COST(KSH.)
2	BCA/F/490	Executive Desk 2.4 m		Fairdeal Furniture Limited	Clerk to Assembly	Clerk to Assembly	2019	New	94,995.00
3	BCA/F/491	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon.Purity Tallam	Service Board	2019	New	74,995.00
4	BCA/F/492	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon. Solomon Makal	Service Board	2019	New	74,995.00
5	BCA/F/493	Executive Desk 2.0 m		Fairdeal Furniture Limited	Rev. Elijah Boiwo	Service Board	2019	New	74,995.00
6	BCA/F/494	Executive Desk 2.0 m		Fairdeal Furniture Limited	Comm. Maccah Hamisi	Service Board	2019	New	74,995.00
7	BCA/F/495	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon. John Tarus	Chairman Education	2019	New	74,995.00
8	BCA/F/496	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon, Lemlem Nixon	Chairman Transport	2019	New	74,995.00
9	BCA/F/497	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon. Jacob Cheboiwo	Chair, Disaster Management	2019	New	74,995.00
10	BCA/F/498	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon. Charles Bowen	Chair catering	2019	New	74,995.00
11	BCA/F/499	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon. Paul Serem	Chair. Agriculture	2019	New	74,995.00
12	BCA/F/500	Executive Desk 2.0 m		Fairdeal Furniture Limited	hon. Peter Kebut	Chair Finance	2019	New	74,995.00
13	BCA/F/501	Executive visitors Chair		Fairdeal Furniture Limited	James Warata	D. Clerk Legislative	2019	New	12,995.00
14	BCA/F/502	Executive visitors Chair		Fairdeal Furniture Limited	James Warata	D. Clerk Legislative	2019	New	12,995.00

	BCA/F/503	Executive visitors Chair		Fairdeal Furniture Limited	Winnie Chemase	D.Clerk Administrative	2019	New	12,995.00
16	BCA/F/504	Executive visitors Chair		Fairdeal Furniture Limited	Winnie Chemase	D.Clerk Administrative	2019	New	12,995.00
17	BCA/F/505	Bulk filler 4 bay		Fairdeal Furniture Limited	Nehimaih Kandie	Finance Office	2019	New	179,995.00
	BCA/F/506	Secretarial chair		Fairdeal Furniture Limited	Kitaria Kiptoo	Procurement office	2019	New	6,195.00
	BCA/F/507	Secretarial chair		Fairdeal Furniture Limited	Nehimaih Kandie	Finance Office	2019	New	6,195.00
0	BCA/F/508	Secretarial chair		Fairdeal Furniture Limited	Lulu Chochoi	Human Resource	2019	New	6,195.00
	BCA/F/509	Executive Desk 2.0 m		Fairdeal Furniture Limited	Lee Toroitich	Transport office	2019	New	74,995.00
	BCA/F/510	Executive Desk 2.0 m		Fairdeal Furniture Limited	Renson Kachike	Principal Clerk	2019	New	74,995.00
3	BCA/F/511	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon. Renson Parkei	Chair Water and irigation	2019	New	74,995.00
4	BCA/F/512	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon. Betty Birchogo	Chair Yourth Gender and Sports	2019	New	74,995.00
	BCA/F/513	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon. Kipruto Kimosop	chair delegated	2019	New	74,995.00
	BCA/F/514	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon. Paul Serem	Chair Agriculture/livestock	2019	New	74,995.00
	BCA/F/515	Executive Desk 2.0 m		Fairdeal Furniture Limited	Hon Jacob Cheboiwo	Chair Public Admin/Disaster	2019	New	74,995.00
8	BCA/F/516	Executive Desk 2.0 m		Fairdeal Furniture Limited	James Warata	D. Clerk Legislative	2019	New	74,995.00
9	BCA/F/517	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon.Purity Tallam	Service Board	2019	New	27,000.00
0	BCA/F/518	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. Solomon Makal	Service Board	2019	New	27,000.00
1	BCA/F/519	Normal Orthopedic chair		Fraca servcom Enter Limited	Rev. Elijah Boiwo	Service Board	2019	New	27,000.00
2	BCA/F/520	Normal Orthopedic chair		Fraca servcom Enter Limited	Comm. Maccah Hamisi	Service Board	2019	New	27,000.00
	BCA/F/521	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. John Tarus	Chairman Education	2019	New	27,000.00

34	BCA/F/522	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon, Lemlem Nixon	Chairman Transport	2019	New	27,000.00
35	BCA/F/523	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. Jacob Cheboiwo	Chair, Disaster Management	2019	New	27,000.00
36	BCA/F/524	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. Charles Bowen	Chair catering	2019	New	27,000.00
37	BCA/F/525	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. Paul Serem	Chair. Agriculture	2019	New	27,000.00
38	BCA/F/526	Normal Orthopedic chair		Fraca servcom Enter Limited	hon. Peter Kebut	Chair Finance	2019	New	27,000.00
39	BCA/F/527	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. Renson Parkei	Chair Water and irigation	2019	New	27,000.00
40	BCA/F/528	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon Ben Koech	Chair Lands	2019	New	27,000.00
41	BCA/F/529	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. Renson Parkei	Chair Water and irigation	2019	New	27,000.00
42	BCA/F/530	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. Betty Birchogo	Chair Yourth Gender and Sports	2019	New	27,000.00
44	BCA/F/531	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. Kipruto Kimosop	chair delegated	2019	New	27,000.00
45	BCA/F/532	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon. Paul Serem	Chair Agriculture/livestock	2019	New	27,000.00
46	BCA/F/533	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon Jacob Cheboiwo	Chair Public Admin/Disaster	2019	New	27,000.00
47	BCA/F/534	Normal Orthopedic chair		Fraca servcom Enter Limited	Hon J. Lotela	Chair PIC PAC	2019	New	27,000.00
53	BCA/F/535	Metallic cabinet 4 drawer		Ideal Office Limited	Kitaria Kiptoo	Procurement office	2019	New	19,995.00
54	BCA/F/536	Metallic cabinet 4 drawer		Ideal Office Limited	Kitaria Kiptoo	Procurement office	2019	New	19,995.00
55	BCA/F/537	Metallic cabinet 4 drawer		Ideal Office Limited	Hon. John Tarus	Chairman Education	2019	New	19,995.00
56	BCA/F/538	Metallic cabinet 4 drawer		Ideal Office Limited	Hon, Lemlem Nixon	Chairman Transport	2019	New	19,995.00

	BCA/F/539	Metallic cabinet 4 drawer		Ideal Office Limited	Hon. Jacob Cheboiwo	Chair, Disaster Management	2019	New	19,995.00
8	BCA/F/540	Metallic cabinet 4 drawer		Ideal Office Limited	Hon. Charles Bowen	Chair catering	2019	New	19,995.00
9	BCA/F/541	Metallic cabinet 4 drawer		Ideal Office Limited	Hon. Paul Serem	Chair. Agriculture	2019	New	19,995.00
0	BCA/F/542	Metallic cabinet 4 drawer		Ideal Office Limited	hon. Peter Kebut	Chair Finance	2019	New	19,995.00
	BCA/F/543	Metallic cabinet 4 drawer		Ideal Office Limited	Lee Toroitich	Transport office	2019	New	19,995.00
	BCA/F/544	Metallic cabinet 4 drawer		Ideal Office Limited	Renson Kachike	Principal Clerk	2019	New	19,995.00
	BCA/F/545	Metallic cabinet 4 drawer		Ideal Office Limited	Hon. Renson Parkei	Chair Water and irigation	2019	New	19,995.00
4	BCA/F/546	Metallic cabinet 4 drawer		Ideal Office Limited	Hon. Betty Birchogo	Chair Yourth Gender and Sports	2019	New	19,995.00
5	BCA/F/547	Metallic cabinet 4 drawer		Ideal Office Limited	Lee Toroitich	Transport office	2019	New	19,995.00
0	BCA/F/548	Metallic cabinet 4 drawer		Ideal Office Limited	Hon.Purity Tallam	Service Board	2019	New	19,995.00
	BCA/F/549	Metallic cabinet 4 drawer		Ideal Office Limited	Hon. Solomon Makal	Service Board	2019	New	19,995.00
	BCA/F/550	Metallic cabinet 4 drawer		Ideal Office Limited	Rev. Elijah Boiwo	Service Board	2019	New	19,995.00
	BCA/F/551	Metallic cabinet 4 drawer		Ideal Office Limited	Comm. Maccah Hamisi	Service Board	2019	New	19,995.00
0	BCA/F/552	Metallic cabinet 4 drawer		Ideal Office Limited	Daniel Chebii	Building supretendant	2019	New	19,995.00
1	BCA/F/553	Metallic cabinet 4 drawer		Ideal Office Limited	Daniel Chebii	Building supretendant	2019	New	19,995.00
	BCA/F/554	Metallic cabinet 4 drawer		Ideal Office Limited	Daniel Chebii	Building supretendant	2019	New	19,995.00
	BCA/F/555	Paper Shredder p5		Shonakim Compamy Ltd	Kitaria Kiptoo	Procurement office	2019	New	19,850.00
4	BCA/F/556	Paper Shredder p5		Shonakim Compamy Ltd	Nehemiah Kandie	Finance Office	2019	New	19,850.00
5	BCA/F/557	Paper Shredder p5		Shonakim Compamy Ltd	Sharon Koech	Payroll	2019	New	19,850.00

'6	BCA/F/558	Paper Shredder p5		Shonakim Compamy Ltd	Jackton Kimutai	Clerks office	2019	New	19,850.00
'7	BCA/F/559	Normal Visitors Chair		Kensly Holdings Limited	Kitaria Kiptoo	Procurement office	2019	New	11,380.00
'8	BCA/F/560	Normal Visitors Chair		Kensly Holdings Limited	Hon. John Tarus	Chairman Education	2019	New	11,380.00
'9	BCA/F/561	Normal Visitors Chair		Kensly Holdings Limited	Hon, Lemlem Nixon	Chairman Transport	2019	New	11,380.00
30	BCA/F/562	Normal Visitors Chair		Kensly Holdings Limited	Hon. Jacob Cheboiwo	Chair, Disaster Management	2019	New	11,380.00
31	BCA/F/563	Normal Visitors Chair		Kensly Holdings Limited	Hon. Charles Bowen	Chair catering	2019	New	11,380.00
32	BCA/F/564	Normal Visitors Chair		Kensly Holdings Limited	Hon. Paul Serem	Chair. Agriculture	2019	New	11,380.00
33	BCA/F/565	Normal Visitors Chair		Kensly Holdings Limited	hon. Peter Kebut	Chair Finance	2019	New	11,380.00
34	BCA/F/566	Normal Visitors Chair		Kensly Holdings Limited	Lee Toroitich	Transport office	2019	New	11,380.00
35	BCA/F/567	Normal Visitors Chair		Kensly Holdings Limited	Renson Kachike	Principal Clerk	2019	New	11,380.00
36	BCA/F/568	Normal Visitors Chair		Kensly Holdings Limited	Hon. Renson Parkei	Chair Water and irigation	2019	New	11,380.00
37	BCA/F/569	Normal Visitors Chair		Kensly Holdings Limited	Hon. Betty Birchogo	Chair Yourth Gender and Sports	2019	New	11,380.00
38	BCA/F/570	Normal Visitors Chair		Kensly Holdings Limited	Linah Maiyo	Receptionist	2019	New	11,380.00
39	BCA/F/571	Normal Visitors Chair		Kensly Holdings Limited	Caroline Koech	Accountant	2019	New	11,380.00
90	BCA/F/572	Normal Visitors Chair		Kensly Holdings Limited	Rodah Muge	Secretary CFO	2019	New	11,380.00
91	BCA/F/573	Normal Visitors Chair		Kensly Holdings Limited	Hilda Jelagat	Receptionist	2019	New	11,380.00
92	BCA/F/574	Normal Visitors Chair		Kensly Holdings Limited	Caroline Komen	Clerks Secretary	2019	New	11,380.00
						SUB-TOTALS			**2,842,845.00**

CATEGORY : ICT EQUIPMENT

IC	TAG NO.	DESCRIPTION	SERIAL NO.	SUPPLIER	CUSTODIAN	LOCATION	YEAR OF ACQUISITION	CONDITION	COST(KSH.)
	BCA/CA/25	Photocopier Kyocera Taskalfa 4052Ci	V9B9364334	MFI Document Solutions	Kitaria Kiptoo	Procurement office	2019	New	548,216.00
94	BCA/CA/26	Photocopier Kyocera Taskalfa 6002i	V9B9364331	MFI Document Solutions	Sylvia Arusei	Clerks Office	2019	New	435,000.00
	BCA/CA/32	Laptop core i3	CND8128N8X	Prime Innovators	R. KACHIKE	Principal Clerk	2019	New	56,000.00
	BCA/CA/33	Laptop core i3	CND90856JY	Prime Innovators	ELIMA TALLAM		2019	New	56,000.00
07	BCA/CA/34	Desktop core i3	8CG9184B59	Prime Innovators	ICT		2019	New	45,000.00
7	BCA/CA/35	Laptop core i7	CND9042VS7	Digital Congress System Designs	Esther Kimutio	Hansard	2019	New	90,000.00
	BCA/CA/36	Laptop core i7	CND9042VST	Digital Congress System Designs	Kubai Emmanuel	Hansard	2019	New	90,000.00
	BCA/CA/37	Laptop core i7	CND9042VQJ	Digital Congress System Designs	David Karanja	Hansard	2019	New	90,000.00
	BCA/CA/38	Laptop core i7	CND9042VQS	Digital Congress System Designs	Sharon Serem	Hansard	2019	New	90,000.00
	BCA/CA/39	HP Laser Jet PRO 402dw printer	PHC0F09122	Hewstech Computer Solutions	Ziporah Koroti	Hansard	2019	New	48,720.00
							SUB-TOTALS		**1,548,936.00**
						GRAND TOTAL			**18,216,781.00**

ANNEX 3- ANALYSIS OF OUTSTANDING IMPREST REGISTER

BARINGO COUNTY ASSEMBLY

OUTSTANDING IMPREST SCHEDULE FOR FY 2018/2019

DATE	PAYEE	DETAILS	WARRANT NO.	AMOUNT
6/5/2019	GEOFRY KEMBOI	ISSUE OF IMPREST	IMP/3642242	20,900.00
8/5/2019	DENSON KISEKU	IMPREST ISSUE	IMP/3642467	83,400.00
			TOTALS	**104,300.00**

ANNEX 4

BARINGO COUNTY GOVERNMENT

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2019
BARINGO COUNTY ASSEMBLY RECURRENT A/C NO. 1000195363

DETAILS/DESCRIPTIONS	Sh.	Cts	Sh.	Sh.
Balance As Per Bank Statement			-	**63,069,467.65**
Less:- a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-	-		64,161,477.10
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-	
Add: - c) Payments in Bank Statement not yet recorded in Cash Book	-	-		
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-	1,230,000.00
Balance As Per Cash Book				**137,990.55**

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Ref No.(P.V No.)	Date	Payee	Amount
		VARIOUS AS PER ATTACHMENT	**64,161,477.10**

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Details	Amount
			-
			-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Details	Amount
FT18184333QR2	10/7/2019	EXCHEQUER RELEASE FOR JUNE	1,230,000.00

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

Prepared By : ..... Duncan Lapat Accountant 18/11/19.

Signature *Name/Designation*

Reviewed By:
.....

Nehemiah Kandie
Principal Accountant

Signature *Name/Designation*

PRINCIPAL ACCOUNTANT
18 NOV 2019
BARINGO COUNTY ASSEMBLY

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT(UNPRESENTED CHEQUES)

Date	To whom paid	Item code	Section	Details	PV.No	Bank Ksh.
1/7/2019	KENASA	2110314	L	STAFF CONTRIBUTION	3098	600.00
1/7/2019	BORESHA SACCO	2110314	L	STAFF CONTRIBUTION	3108	800.00
1/7/2019	SELECT MANAGEMENT	2110314	L	STAFF CONTRIBUTION	3094	1,005.00
1/7/2019	BORESHA SACCO	2110314	L	STAFF CONTRIBUTION	3107	1,800.00
1/7/2019	COTU	2110314	L	STAFF CONTRIBUTION	3091	1,800.00
1/7/2019	M.C.K SELF HELP GROUP	2110314	L	STAFF CONTRIBUTION	3099	2,000.00
1/7/2019	WILBERFORCE OLETOKEI	2210801	L	MEAL ALLOWANCE	3282	2,250.00
1/7/2019	CAROLYNE KOECH	2210801	L	MEAL ALLOWANCE	3282	2,250.00
1/7/2019	DAVID BARGOTIO	2210801	L	MEAL ALLOWANCE	3282	2,250.00
1/7/2019	CAROLYNE KOECH	2210801	L	MEAL ALLOWANCE	3281	3,000.00
1/7/2019	BARINGO CATERING FUND	2210801	C	CATERING BILLS	3228	3,065.00
1/7/2019	LIBERTY LIFE ASSURANCE	2110314	L	STAFF CONTRIBUTION	3103	3,338.00
1/7/2019	BENSON KIPCHIRCHIR	2210801	L	MEAL ALLOWANCE	3371	3,750.00
1/7/2019	IHRM	2211306		SUBSCRIPTION	3278	4,000.00
1/7/2019	EMMA KEMEI	2210801	L	MEAL ALLOWANCE	3281	4,000.00
1/7/2019	MONICAH PARKOLWA	2210801	L	MEAL ALLOWANCE	3281	4,000.00
1/7/2019	CHRIS LIMO	2210801	L	MEAL ALLOWANCE	3281	4,000.00
1/7/2019	SILAS YATICH	2210801	L	MEAL ALLOWANCE	3372	4,000.00
1/7/2019	FLORA KIMOSOP	2210801	L	MEAL ALLOWANCE	3281	4,000.00
1/7/2019	BARINGO CATERING FUND	2110314	C	CATERING BILLS	3116	4,265.00
1/7/2019	SUSAN YATICH	2210801	C	MEAL ALLOWANCE	3282	4,500.00
1/7/2019	BENSON KIPCHIRCHIR	2210301	L	PER DIEM	3323	4,900.00
1/7/2019	LEE TOROITICH	2210301	L	PER DIEM	3324	4,900.00
1/7/2019	KENYA COUNTY GOVT WORKERS UNION	2110314	L	STAFF CONTRIBUTION	3097	5,400.00
1/7/2019	SYLVIA KISA	2210801	L	MEAL ALLOWANCE	3370	6,000.00

1/7/2019	SANLAM INSURANCE	2110314	L	STAFF CONTRIBUTION	3102	6,812.00
1/7/2019	FRIDAH CHELAGAT	2210801	L	MEAL ALLOWANCE	3373	8,000.00
1/7/2019	DANIEL KIMWETICH	2210301	C	PER DIEM	3354	8,400.00
1/7/2019	BARCLAYS BANK	2110314	C	SALARY	3117	11,300.00
1/7/2019	STANLEY KIPCHUMBA	2210801	L	MEAL ALLOWANCE	3369	12,000.00
1/7/2019	HENRY TEKEIWA	2210801	L	MEAL ALLOWANCE	3368	12,000.00
1/7/2019	FRANCIS SARICH	2210802		MEAL ALLOWANCE	3360	12,000.00
1/7/2019	SHEILA KIPKUTO	2210802		MEAL ALLOWANCE	3360	12,000.00
1/7/2019	KANDIE SAILOCHI	2210802		MEAL ALLOWANCE	3360	12,000.00
1/7/2019	VINCENT CHEBOR	2210802		MEAL ALLOWANCE	3360	12,000.00
1/7/2019	CMC MOTORS	2220101		MAINTAINANCE OF M.V	3190	14,850.00
1/7/2019	BARCLAYS BANK	2211305		MEAL ALLOWANCE	3058	15,000.00
1/7/2019	CIC INSURANCE	2110314	C	STAFF CONTRIBUTION	3113	15,000.00
1/7/2019	KSG	2210802		CONFERENCE FACILITY	3045	15,646.55
1/7/2019	KSG	2210802		CONFERENCE FACILITY	3287	15,646.55
1/7/2019	DAVID KIPYA	2210301	C	PER DIEM	3316	16,100.00
1/7/2019	BENSON KIPCHIRCHIR	2210301	C	PER DIEM	3317	16,100.00
1/7/2019	DANIEL TIBAI	2210301	C	PER DIEM	3315	16,100.00
1/7/2019	KSG	2210802		CONFERENCE FACILITY	3286	17,068.95
1/7/2019	COOPERATIV E BANK	2110314	L	LOANS	3078	17,167.00
1/7/2019	FRANCIS CHEPLOM	2210301	C	PER DIEM	3318	17,500.00
1/7/2019	BARCLAYS BANK	2110314	C	LOANS	3084	18,500.00
1/7/2019	LALLANA INVESTMENT LTD	2220101		SUPPLY OF BATTERY	3134	18,728.45
1/7/2019	BENSON KIPCHIRCHIR	6760103		IMPREST ISSUED	IMP/3642449	18,900.00
1/7/2019	BARINGO CATERING FUND	2210801	L	CATERING BILLS	3155	20,225.00
1/7/2019	PREMIER KENYA	2110314	C	STAFF CONTRIBUTION	3112/1	20,360.65
1/7/2019	JOSEPH ANGOR	2210301	L	PER DIEM	3042	21,300.00
1/7/2019	LEONARD LOMADA	2210301	L	PER DIEM	3041	21,300.00
1/7/2019	BENSON KIPCHIRCHIR	2210301	C	PER DIEM	3153	22,400.00

1/7/2019	DANIEL KIPYEGON	2210301	C	PER DIEM	3341	22,400.00
1/7/2019	GEOFRY KEMBOI	2210301	L	PER DIEM	3152	22,400.00
1/7/2019	MULTICHOIC E AFRICA LTD	2210504		DSTV CONNECTIONS	3350	22,474.15
1/7/2019	JOHN TARUS	2210301	L	PER DIEM	3151	24,500.00
1/7/2019	EMMANUEL KALEGENO	2210301	L	PER DIEM	3349	25,200.00
1/7/2019	CAROLINE KESSEI	2210301	L	PER DIEM	3036	25,500.00
1/7/2019	BETTY TOROITICH	2210301	L	PER DIEM	3038	25,500.00
1/7/2019	SAM LIMO	2210301	L	PER DIEM	3030	25,500.00
1/7/2019	STANLEY KIPCHUMBA	2210301	L	PER DIEM	3040	25,500.00
1/7/2019	JAMES WARATA	2210301	L	PER DIEM	3039	25,500.00
1/7/2019	JOSEPH PARSALACH	2210301	L	PER DIEM	3027	25,500.00
1/7/2019	MUSA CHERUIYOT	2210301	L	PER DIEM	3037	25,500.00
1/7/2019	JACOB CHEBOIWO	2210301	L	PER DIEM	3033	25,500.00
1/7/2019	MARIA LOSILE	2210301	L	PER DIEM	3034	25,500.00
1/7/2019	JULIUS NGOTIE	2210301	L	PER DIEM	3031	25,500.00
1/7/2019	ERNEST KIBET	2210301	L	PER DIEM	3035	25,500.00
1/7/2019	NIXON LEMLEM	2210301	L	PER DIEM	3032	25,500.00
1/7/2019	RICHARD CHESEREM	2210301	L	PER DIEM	3028	25,500.00
1/7/2019	FRANCISCA CHEBURET	2210301	L	PER DIEM	3029	25,500.00
1/7/2019	MADISON INSURANCE	2110314	L	STAFF CONTRIBUTION	3100	26,000.00
1/7/2019	LILIAN KIPRONO	2210301	L	PER DIEM	3244	27,300.00
1/7/2019	LULU CHOCHOI	2210301	C	PER DIEM	3340	28,000.00
1/7/2019	JEPKEMOI CHEMASE	2210301	C	PER DIEM	3339	28,000.00
1/7/2019	RECAFRIC GEN SUPPLIES	2210801	C	SUPPLY OF SODA	3053	28,800.00
1/7/2019	RENSON KACHIKE	2210301	C	PER DIEM	3322	30,000.00
1/7/2019	DAVID NGENO	2210301	C	PER DIEM	2937	30,000.00
1/7/2019	NICHOLAS KIMOSOP	2210301	L	PER DIEM	3320	30,000.00
1/7/2019	RONALD CHERUTICH	2210301	C	PER DIEM	3321	30,000.00
1/7/2019	SOLCARE DRY CLEANERS	2211323		CLEANING SERVICES	3048	30,000.00

1/7/2019	BETTY TOROITICH	2210301	L	PER DIEM	3012/1	30,000.00
1/7/2019	JONATHAN LOPEYOK	2210301	L	PER DIEM	3367	30,000.00
1/7/2019	ANDREW CHEBOLEI	2210301	C	PER DIEM	3312	30,800.00
1/7/2019	DANIEL KIPYEGON	2210301	C	PER DIEM	3313	30,800.00
1/7/2019	DAVID KARANJA	2210301	C	PER DIEM	3358	31,360.00
1/7/2019	EMMANUEL KALEGENO	2210301	L	PER DIEM	3302	31,500.00
1/7/2019	DAVID KIPYA	2210301	L	PER DIEM	3300	31,500.00
1/7/2019	BENSON KIPCHIRCHIR	2210301	L	PER DIEM	3299	31,500.00
1/7/2019	DAVID TIBAI	2210301	L	PER DIEM	3301	31,500.00
1/7/2019	BARINGO COUNTY REVENUE	2110301	C	HOUSE RENT	3096	31,800.00
1/7/2019	KOLA	2110314	L	STAFF CONTRIBUTION	3092	34,156.00
1/7/2019	SOLOMON MAKAL	2210301	C	PER DIEM	3306	35,000.00
1/7/2019	ELIJAH BOIWO	2210301	C	PER DIEM	3308	35,000.00
1/7/2019	SUSAN YATICH	2210301	C	PER DIEM	3307	35,000.00
1/7/2019	MACCAH HAMISI	2210301	C	PER DIEM	3309	35,000.00
1/7/2019	EQUITY BANK	2211305		MEAL ALLOWANCE	3057	37,500.00
1/7/2019	KCB	2211305		MEAL ALLOWANCE	3056	37,500.00
1/7/2019	KIPTOO KITARIA	2210301	C	PER DIEM	3310	38,500.00
1/7/2019	IZWE LOANS	2110314	C	LOANS	3095	39,009.00
1/7/2019	DUNCAN LAGAT	2210301	L	PER DIEM	3149	39,200.00
1/7/2019	DENSON KISEKU	2210301	L	PER DIEM	3150	39,200.00
1/7/2019	SILAS YATICH	2210301	L	PER DIEM	3148	39,200.00
1/7/2019	DAVID KARANJA	2210301	L	PER DIEM	3147	39,200.00
1/7/2019	DUNCAN LAGAT	2210802		MEAL ALLOWANCE	3360	40,000.00
1/7/2019	FAMILY BANK	2110314	C	LOANS	3112	41,210.00
1/7/2019	DAVID KIPLAGAT	2210301	C	PER DIEM	3311	42,000.00
1/7/2019	SOTIEKS VENTURES LTD	2211101		SUPPLY OF PHOTOCOPY PAPERS	3054	42,672.40
1/7/2019	DENSON KISEKU	2210301	L	PER DIEM	2976	43,000.00
1/7/2019	ALEX CHEPKURGOR	2210301	L	PER DIEM	2975	43,000.00

1/7/2019	FATUMA TOMNO	2210301	L	PER DIEM	2978	43,000.00
1/7/2019	DAVID KARANJA	2210301	L	PER DIEM	3060	43,000.00
1/7/2019	DAVID KARANJA	2210301	C	PER DIEM	2977	43,000.00
1/7/2019	BETTY TOROITICH	2210301	C	PER DIEM	3026	43,500.00
1/7/2019	NICHOLAS KIMOSOP	2210301	L	PER DIEM	3319	44,000.00
1/7/2019	SHARON KOECH	2210301	L	PER DIEM	3011	44,500.00
1/7/2019	AIC CHEPTEBO	2210802		CONFERENCE FACILITY	3047	45,517.25
1/7/2019	TOYOTA KENYA	2220101		MAINTAINANCE OF M.V	3192	45,624.40
1/7/2019	JACKTON KIMUTAI	2210301	L	PER DIEM	2272	45,800.00
1/7/2019	JACKTON KIMUTAI	2210301	L	PER DIEM	2274/1	46,800.00
1/7/2019	WILSON KIPTUI	2210802		MEAL ALLOWANCE	3361	48,000.00
1/7/2019	ANDREW CHEBOLEI	2210802		MEAL ALLOWANCE	3369	48,000.00
1/7/2019	CAROLYNE KOECH	2210802		MEAL ALLOWANCE	3360	48,000.00
1/7/2019	JULIAH KANDIE	2210301	L	PER DIEM	3143	49,000.00
1/7/2019	JONATHAN KIPTUM	2210301	L	PER DIEM	3146	49,000.00
1/7/2019	JOEL KIPCHEW	2210301	L	PER DIEM	3139	49,000.00
1/7/2019	AMOS CHEROGONY	2210301	L	PER DIEM	3145	49,000.00
1/7/2019	FRANCISCA CHERUTICH	2210301	L	PER DIEM	3140	49,000.00
1/7/2019	JACOB CHEBOIWO	2210301	L	PER DIEM	3141	49,000.00
1/7/2019	PETER KEBUT	2210301	L	PER DIEM	3144	49,000.00
1/7/2019	CHARLES KOSKE	2210301	L	PER DIEM	3138	49,000.00
1/7/2019	SAPHINA CHELAGAT	2210301	L	PER DIEM	3137	49,000.00
1/7/2019	SHADRACK MAILUK	2210301	L	PER DIEM	3142	49,000.00
1/7/2019	KCB	2210603		WARD RENT	3121	49,500.00
1/7/2019	ERICK NGENO	2210301	L	PER DIEM	3006	50,400.00
1/7/2019	LEONARD LOMADA	2210301	L	PER DIEM	3240/1	53,200.00
1/7/2019	SILAS YATICH	2210301	L	PER DIEM	3241	53,200.00
1/7/2019	WILLY JOSEPH	2210301	L	PER DIEM	3242	53,200.00
1/7/2019	BETTY BIRCHOGO	2210301	L	PER DIEM	2969	53,500.00
1/7/2019	CAROLINE KESSEI	2210301	L	PER DIEM	2970	53,500.00

1/7/2019	FRANCIS KIBAI	2210301	L	PER DIEM	2973	53,500.00
1/7/2019	DANIEL TUWIT	2210301	L	PER DIEM	2965	53,500.00
1/7/2019	AMEJA ZELEMOI	2210301	L	PER DIEM	2953	53,500.00
1/7/2019	RICHARD RONO	2210301	L	PER DIEM	2972	53,500.00
1/7/2019	NIXON LEMLEM	2210301	L	PER DIEM	2967	53,500.00
1/7/2019	STANLEY KIPCHUMBA	2210301	L	PER DIEM	2974	53,500.00
1/7/2019	JACOB CHEBOIWO	2210301	L	PER DIEM	2966	53,500.00
1/7/2019	MUSA CHERUIYOT	2210301	L	PER DIEM	2971	53,500.00
1/7/2019	EQUITY BANK	2210603		WARD RENT	3122	54,000.00
1/7/2019	YVONNE ROTICH	2210301	L	PER DIEM	3243	55,700.00
1/7/2019	SYLAS TOCHIM	2210301	L	PER DIEM	3345	56,000.00
1/7/2019	JOHN AENGWO	2210301	L	PER DIEM	3346	56,000.00
1/7/2019	PAUL KIBARAR	2210301	L	PER DIEM	3344	56,000.00
1/7/2019	ALBERT KEMBOI	2210301	L	PER DIEM	3304	56,000.00
1/7/2019	DANIEL KIPYEGON	2210301	L	PER DIEM	2980	56,000.00
1/7/2019	JONATHAN LOPEYOK	2210301	L	PER DIEM	3348	56,000.00
1/7/2019	VALARIE NGENY	2210301	L	PER DIEM	3347	56,000.00
1/7/2019	BARINGO CATERING FUND	2210801	L	CATERING BILLS	3154	58,220.00
1/7/2019	BARCLAYS BANK	2210603		WARD RENT	3120	58,500.00
1/7/2019	NEHEMIAH KANDIE	2210802		MEAL ALLOWANCE	3360	60,000.00
1/7/2019	HELB	2110314	L	HELB LOANS	3114	63,912.00
1/7/2019	CHARLES BOWEN	2210301	L	PER DIEM	3234	66,500.00
1/7/2019	SAM LIMO	2210301	L	PER DIEM	3235	66,500.00
1/7/2019	PETER KEBUT	2210301	L	PER DIEM	3239	66,500.00
1/7/2019	LAWI TALLAM	2210301	L	PER DIEM	3236	66,500.00
1/7/2019	MARIA LOSILE	2210301	L	PER DIEM	3238	66,500.00
1/7/2019	VALARIE NGENY	2210301	L	PER DIEM	3237	66,500.00
1/7/2019	SILAS YATICH	2210301	L	PER DIEM	3266	67,200.00
1/7/2019	DANIEL KIPYEGON	2210301	L	PER DIEM	3303	67,200.00
1/7/2019	FATUMA TOMNO	2210301	L	PER DIEM	3325	69,000.00

1/7/2019	SYLVIA ARUSEI	2210301	L	PER DIEM	2950	69,200.00
1/7/2019	DENSON KISEKU	2210301	L	PER DIEM	2951	69,200.00
1/7/2019	ESTHER KIMUTIO	2210301	L	PER DIEM	2953	69,200.00
1/7/2019	HOSEA KONDIRA	2210301	L	PER DIEM	3009	69,200.00
1/7/2019	DANIEL KIMWETICH	2210301	L	PER DIEM	2952	69,200.00
1/7/2019	SOLOMON MAKAL	2210301	L	PER DIEM	3298	70,000.00
1/7/2019	AMEJA ZELEMOI	2210301	L	PER DIEM	3297	70,000.00
1/7/2019	MACCAH HAMISI	2210301	L	PER DIEM	3296	70,000.00
1/7/2019	ELIJAH BOIWO	2210301	L	PER DIEM	3294	70,000.00
1/7/2019	PURITY TALLAM	2210301	L	PER DIEM	3295	70,000.00
1/7/2019	CMC MOTORS	2220101		MAINTAINANCE OF M.V	3073	70,806.05
1/7/2019	BETTY BIRCHOGO	2210301	L	PER DIEM	3366	72,000.00
1/7/2019	MARIA LOSILE	2210301	L	PER DIEM	3326	72,000.00
1/7/2019	ERNEST KIBET	2210301	L	PER DIEM	3329	72,000.00
1/7/2019	RICHARD RONO	2210301	L	PER DIEM	3327	72,000.00
1/7/2019	LAWI TALLAM	2210301	L	PER DIEM	3328	72,000.00
1/7/2019	EMMANUEL KUBAI	2210301	L	PER DIEM	3265	72,200.00
1/7/2019	WILLY JOSEPH	2210301	L	PER DIEM	3264	72,200.00
1/7/2019	SHONAKIM CO. LTD	3111099		SUPPLY OF PAPER SHREDDER	3068	75,293.10
1/7/2019	TOYOTA KENYA	2220101		MAINTAINANCE OF M.V	2956	76,463.30
1/7/2019	STANDARD GROUP LTD	2210503		NEWSPAPERS	3130/1	79,760.00
1/7/2019	LAPTRUST	2120301	C	STAFF CONTRIBUTION	3105	80,000.00
1/7/2019	RENSON PARKEI	2210301	L	PER DIEM	3263	84,000.00
1/7/2019	JULIAH KANDIE	2210301	L	PER DIEM	3258	84,000.00
1/7/2019	DAVID KIPLAGAT	2210301	L	PER DIEM	3293	84,000.00
1/7/2019	FRANCISCA CHERUTICH	2210301	L	PER DIEM	3261	84,000.00
1/7/2019	PAUL KIBARAR	2210301	L	PER DIEM	3260	84,000.00
1/7/2019	ERNEST KIBET	2210301	L	PER DIEM	3259	84,000.00
1/7/2019	CHARLES KOSKE	2210301	L	PER DIEM	3262	84,000.00
1/7/2019	JEPKEMOI CHEMASE	2210301	L	PER DIEM	3292	84,000.00

1/7/2019	KSG	2210802		CONFERENCE FACILITY	3044	85,344.85
1/7/2019	JENNIFFER KABON	2210301	L	PER DIEM	3337	86,000.00
1/7/2019	RENSON PARKEI	2210301	L	PER DIEM	3332	86,000.00
1/7/2019	PAUL SEREM	2210301	L	PER DIEM	2942	86,000.00
1/7/2019	CAROLINE KESSEI	2210301	L	PER DIEM	2939	86,000.00
1/7/2019	JERUTO KIPTALLA	2210301	L	PER DIEM	2944	86,000.00
1/7/2019	CORNELIUS KIRUI	2210301	L	PER DIEM	2947	86,000.00
1/7/2019	NICHOLAS KIMOSOP	2210301	L	PER DIEM	3338	86,000.00
1/7/2019	DANIEL CHEBII	2210301	L	PER DIEM	2949	86,000.00
1/7/2019	RICHARD CHESEREM	2210301	L	PER DIEM	3336	86,000.00
1/7/2019	JACOB CHEBOIWO	2210301	L	PER DIEM	3331	86,000.00
1/7/2019	DANIEL TUWIT	2210301	L	PER DIEM	3330	86,000.00
1/7/2019	SAM LIMO	2210301	L	PER DIEM	3334	86,000.00
1/7/2019	JOHN TARUS	2210301	L	PER DIEM	3335	86,000.00
1/7/2019	MAUREEN CHERUS	2210301	L	PER DIEM	3007	86,000.00
1/7/2019	BENJAMIN KOECH	2210301	L	PER DIEM	2941	86,000.00
1/7/2019	JOEL KIPCHEW	2210301	L	PER DIEM	2948	86,000.00
1/7/2019	FRANCISCA CHERUTICH	2210301	L	PER DIEM	3333	86,000.00
1/7/2019	DIANA SIRITI	2210301	L	PER DIEM	2940	86,000.00
1/7/2019	JOSEPH PARSALACH	2210301	L	PER DIEM	2945	86,000.00
1/7/2019	AMOS CHEROGONY	2210301	L	PER DIEM	3008	86,000.00
1/7/2019	JULIUS NGOTIE	2210301	L	PER DIEM	2986	86,000.00
1/7/2019	PURITY TALLAM	2210301	L	PER DIEM	2943	86,000.00
1/7/2019	STANLEY KIPCHUMBA	2210301	L	PER DIEM	3267	89,000.00
1/7/2019	NICHOLAS KIMOSOP	2210301	L	PER DIEM	3010	89,000.00
1/7/2019	JONATHAN LOPEYOK	2210301	L	PER DIEM	3268	89,000.00
1/7/2019	NATION MEDIA	2210503		NEWSPAPERS	3132/1	89,438.00
1/7/2019	JACKTON KIMUTAI	2210301	L	PER DIEM	3003	91,600.00
1/7/2019	DAVID KARANJA	2210301	L	PER DIEM	3000	91,600.00
1/7/2019	TOBOLE LOGORIO	2210301	L	PER DIEM	3001	91,600.00

1/7/2019	FAITH BIWOTT	2210301	L	PER DIEM	3004	91,600.00
1/7/2019	LAPTRUST	2110314	C	STAFF CONTRIBUTION	3104	91,870.20
1/7/2019	STANLEY KIPCHUMBA	2210301	C	PER DIEM	3342	99,000.00
1/7/2019	TOYOTA KENYA	2220101		MAINTAINANCE OF M.V	3193	102,492.50
1/7/2019	FAULU	2110314	L	LOANS	3106	103,607.00
1/7/2019	NELSON LOTELLA	2210301	C	PER DIEM	3269	108,000.00
1/7/2019	BARICCO	2110314	C	STAFF CONTRIBUTION	3093	109,140.30
1/7/2019	FRANCIS KIBAI	2210301	L	PER DIEM	2998	112,000.00
1/7/2019	NELSON LOTELLA	2210301	L	PER DIEM	2999	112,000.00
1/7/2019	ERNEST KIBET	2210301	L	PER DIEM	2997	112,000.00
1/7/2019	FRANCISCA CHERUTICH	2210301	L	PER DIEM	2995	112,000.00
1/7/2019	DIANA SIRITI	2210301	L	PER DIEM	2994	112,000.00
1/7/2019	FRANCISCA CHEBURET	2210301	L	PER DIEM	2993	112,000.00
1/7/2019	HARAMBEE SACCO	2110314	L	STAFF CONTRIBUTION	3090	113,672.75
1/7/2019	KSG	2210802		CONFERENCE FACILITY	3063	113,793.10
1/7/2019	KIPROTICH KIPSEGERWO	2210301	L	PER DIEM	2991	114,000.00
1/7/2019	HENRY TEKEIWA	2210301	L	PER DIEM	2992	114,000.00
1/7/2019	JONATHAN LOPEYOK	2210301	L	PER DIEM	2990	114,000.00
1/7/2019	NSSF	2120301		NSSF REMITTANCE	3086	114,800.00
1/7/2019	HEWSTECH COMPUTER SOLUTIONS	3111009		SUPPLY OF RECHARGEABLE BATTERIES	3068	114,950.00
1/7/2019	LALLANA INVESTMENT LTD	2220101		SUPPLY OF TYRES	3066	117,586.20
1/7/2019	JUBILEE PARTY	2110314	C	MCA CONTRIBUTIONS	3109	120,000.00
1/7/2019	LESSOS VETERINARY SUPPLIES LTD	2210802		CONFERENCE FACILITY	2954	122,896.55
1/7/2019	JOSE TYRES LTD	2220101		SUPPLY OF TYRES	3049	125,172.40
1/7/2019	BONTANA HOTEL	2210802		CONFERENCE FACILITY	3128	128,017.25
1/7/2019	CENTERPOIN T LOGISTIC	2210801	C	SUPPLY OF WATER	3136/1	129,600.00
1/7/2019	SHAMTECH INVESTMENT	2211101		SUPPLY OF PHOTOCOPY PAPERS	3064	131,700.00
1/7/2019	CENTERPOIN T LOGISTIC	2210801	L	SUPPLY OF WATER	3288/1	133,200.00
1/7/2019	CMC MOTORS	2220101		MAINTAINANCE OF M.V	3186	135,556.05

1/7/2019	FARDEAL FURNITURE	3111001		SUPPLY OF FURNITURE	3290	142,231.90
1/7/2019	SUNSET HOTEL	2210802		CONFERENCE FACILITY	3071	142,241.40
1/7/2019	DANIEL TIBAI	2210403	C	PER DIEM	3204	155,530.00
1/7/2019	DANIEL TIBAI	2210301	C	PER DIEM	3204	12,600.00
1/7/2019	SOTIEKS VENTURES LTD	2211101		SUPPLY OF PHOTOCOPY PAPERS	3133	170,689.65
1/7/2019	SUNSET HOTEL	2210802		CONFERENCE FACILITY	3070	170,689.65
1/7/2019	SUNSET HOTEL	2210802		CONFERENCE FACILITY	3069	170,689.65
1/7/2019	ERICK NGENO	2210403	C	PER DIEM	3200	155,530.00
1/7/2019	ERICK NGENO	2210301		PER DIEM	3200	12,600.00
1/7/2019	ERICK NGENO	2210904		INSURANCE	3200	4,500.00
1/7/2019	KEN-SYL HOLDINGS	3111001		SUPPLY OF VISITORS CHAIRS	3043	172,662.05
1/7/2019	NATION MEDIA	2210504		ADVERTISEMENTS	2023	173,800.00
1/7/2019	BRITAM	2110301	C	STAFF CONTRIBUTION	3101	179,328.00
1/7/2019	BENSON KIPCHIRCHIR	2210403	C	PER DIEM	3198	155,530.00
1/7/2019	BENSON KIPCHIRCHIR	2210301	C	PER DIEM	3198	12,600.00
1/7/2019	BENSON KIPCHIRCHIR	2210904		INSURANCE	3198	4,500.00
1/7/2019	BENSON KIPCHIRCHIR	2211201	L	FUEL	3198	11,350.00
1/7/2019	EMMANUEL KALEGENO	2210403	C	PER DIEM	3225/1	155,530.00
1/7/2019	EMMANUEL KALEGENO	2210301	C	PER DIEM	3225/1	11,200.00
1/7/2019	EMMANUEL KALEGENO	2210904		INSURANCE	3225/1	4,500.00
1/7/2019	EMMANUEL KALEGENO	2211201	L	FUEL	3225/1	15,000.00
1/7/2019	DAVID KIPYA	2210403	L	PER DIEM	3205	155,530.00
1/7/2019	DAVID KIPYA	2210301	L	PER DIEM	3205	12,600.00
1/7/2019	DAVID KIPYA	2210904		INSURANCE	3205	4,500.00
1/7/2019	DAVID KIPYA	2211201	L	FUEL	3205	15,000.00
1/7/2019	BORESHA SACCO	2210603		WARD RENT	3118	189,000.00
1/7/2019	PAUL YATOR	2210403	C	PER DIEM	3199	184,600.00
1/7/2019	PAUL YATOR	2210301	C	PER DIEM	3199	22,400.00
1/7/2019	DANIEL KIPYEGON	2210403	L	PER DIEM	3209/1	196,020.00
1/7/2019	DANIEL KIPYEGON	2210904		INSURANCE	3209/1	4,500.00

1/7/2019	DANIEL KIPYEGON	2211201	L	FUEL	3209/1	7,650.00
1/7/2019	STANDARD GROUP LTD	2210504		ADVERTISEMENTS	3189	214,500.00
1/7/2019	KCB	2210603		SPEAKERS RENT	3126	225,000.00
1/7/2019	SILAS YATICH	2210403	C	PER DIEM	3197	230,815.00
1/7/2019	DANIEL KIMWETICH	2210403	C	PER DIEM	3195	209,820.00
1/7/2019	DANIEL KIMWETICH	2210301	C	PER DIEM	3195	22,400.00
1/7/2019	SUNSET HOTEL	2210802		CONFERENCE FACILITY	3046	246,551.70
1/7/2019	JEPKEMOI CHEMASE	2210403	L	PER DIEM	3213/1	235,320.00
1/7/2019	JEPKEMOI CHEMASE	2210301	L	PER DIEM	3213/1	14,000.00
1/7/2019	AMEJA ZELEMOI	2210403	C	PER DIEM	3202	235,320.00
1/7/2019	AMEJA ZELEMOI	2210301	C	PER DIEM	3202	24,500.00
1/7/2019	MARIA LOSILE	2210403	C	PER DIEM	3227	235,320.00
1/7/2019	MARIA LOSILE	2210301	C	PER DIEM	3227	24,500.00
1/7/2019	SHADRACK MAILUK	2210403	L	PER DIEM	3196	259,820.00
1/7/2019	ELIJAH BOIWO	2210403	L	PER DIEM	3211	235,000.00
1/7/2019	ELIJAH BOIWO	2210301	L	PER DIEM	3211	28,000.00
1/7/2019	PURITY TALLAM	2210403	C	PER DIEM	3208	235,000.00
1/7/2019	PURITY TALLAM	2210301	C	PER DIEM	3208	28,000.00
1/7/2019	PAUL SEREM	2210403	L	PER DIEM	3219	235,320.00
1/7/2019	PAUL SEREM	2210301	L	PER DIEM	3219	28,000.00
1/7/2019	SOLOMON MAKAL	2210403	C	PER DIEM	3207	235,320.00
1/7/2019	SOLOMON MAKAL	2210301	C	PER DIEM	3207	28,000.00
1/7/2019	CHARLES BOWEN	2210403	L	PER DIEM	3223	263,320.00
1/7/2019	CAROLINE KESSEI	2210403	L	PER DIEM	3217	235,320.00
1/7/2019	CAROLINE KESSEI	2210301	L	PER DIEM	3217	28,000.00
1/7/2019	CHARLES KOSKE	2210403	L	PER DIEM	3220	235,320.00
1/7/2019	CHARLES KOSKE	2210301	L	PER DIEM	3220	28,000.00
1/7/2019	MAUREEN CHERUS	2210403	L	PER DIEM	3194	263,320.00
1/7/2019	JOEL KIPCHEW	2210403	L	PER DIEM	3216	235,320.00
1/7/2019	JOEL KIPCHEW	2210301	L	PER DIEM	3216	28,000.00

1/7/2019	LAWI TALLAM	2210403	C	PER DIEM	3212	235,320.00
1/7/2019	LAWI TALLAM	2210301	C	PER DIEM	3212	28,000.00
1/7/2019	MACCAH HAMISI	2210301	C	PER DIEM	3206	235,320.00
1/7/2019	MACCAH HAMISI	2210301	C	PER DIEM	3206	28,000.00
1/7/2019	JAMES WARATA	2210403	L	PER DIEM	3221	235,320.00
1/7/2019	JAMES WARATA	2210301	L	PER DIEM	3221	28,000.00
1/7/2019	ZIPPORAH KOROTI	2210403	L	PER DIEM	3222	263,320.00
1/7/2019	ERNEST KIBET	2210403	L	PER DIEM	3214	235,320.00
1/7/2019	ERNEST KIBET	2210301	L	PER DIEM	3214	28,000.00
1/7/2019	EUNICE KAKEREL	2210403	L	PER DIEM	3218	235,320.00
1/7/2019	EUNICE KAKEREL	2210301	L	PER DIEM	3218	28,000.00
1/7/2019	RICHARD RONO	2210403	C	PER DIEM	3201	235,320.00
1/7/2019	RICHARD RONO	2210301	C	PER DIEM	3201	28,000.00
1/7/2019	ELIZABETH KIPSANG	2210403	C	PER DIEM	3210	235,320.00
1/7/2019	ELIZABETH KIPSANG	2210301	C	PER DIEM	3210	28,000.00
1/7/2019	VALARIE NGENY	2210403	C	PER DIEM	3215	235,320.00
1/7/2019	VALARIE NGENY	2210301	C	PER DIEM	3215	28,000.00
1/7/2019	KENYAWEB.COM LIMITED	2210202		INTERNET CONNECTIONS	3135	275,000.00
1/7/2019	STANDARD GROUP LTD	2210504		ADVERTISEMENTS	3135	308,000.00
1/7/2019	STANDARD GROUP LTD	2210504		ADVERTISEMENTS	3187	308,000.00
1/7/2019	MEDIAMAX NETWORK LIMITED	2210504		ADVERTISEMENTS	2931	314,600.00
1/7/2019	MARA WAYS TOURS AND TRAVEL LIMITED	2210301	L	AIR TICKETING	3353	338,050.00
1/7/2019	NHIF	2110202	C	REMETENCE	3087	338,450.00
1/7/2019	DAVID KIPLAGAT	2210403	L	PER DIEM	3203	326,220.00
1/7/2019	DAVID KIPLAGAT	2210301	C	PER DIEM	3203	33,600.00
1/7/2019	BARINGO COUNTY ASSEMBLY STAFF SELF	2110201	L	STAFF CONTRIBUTION	3110	374,929.00
1/7/2019	IDEAL OFFICE LTD	3111001		SUPPLY OF FOUR DRAWER CABINETS	3052	379,215.50
1/7/2019	DIGITAL CONGRESS SYSTEMS	3111009		SUPPLY OF LAPTOPS,TONNERS,HARD DISK AND	3062	413,068.95

	AND DESIGN			HEADPHONES		
1/7/2019	FAIRDEAL FURNITURE LTD	3111001		SUPPLY OF FURNITURE	3291	426,695.95
1/7/2019	EQUITY BANK	2110201	L	LOANS	3075	436,608.00
1/7/2019	LASER WORLD SYSTEMS LTD	2211102		SUPPLY OF HARD DISK, TONERS,UBS ETC	3050	457,068.95
1/7/2019	FRACA SERVCOM ENTERPRISE S LTD	3111001		SUPPLY OF NORMAL ORTHOPEDIC CHAIR	3131	460,862.05
1/7/2019	MAGARE MUSUNDI AND COMPANY ADVOCATE	2211308		LEGAL FEES	3258	474,137.95
1/7/2019	LAVINGTON SECURITY	2211305		SECURITY SERVICES	3055/1	529,137.95
1/7/2019	KCB	2210603		WARD RENT		616,500.00
1/7/2019	TRANSNATIO NAL BANK	2110312	L	SALARY	3082	732,106.00
1/7/2019	INTERNATIO NAL RENAISSANC E CENTRE	2210711		TRAINING FEES	1150	741,077.60
1/7/2019	NATIONAL OIL CORPORATIO N	2211201	L	BULK FUEL	3191	792,000.00
1/7/2019	INSTITUTE FOR CAPACITY DEVELOPME NT	2210711		TRAINING FEES	3231/1	862,931.05
1/7/2019	MOBILE WORLD (K) LTD	2210201		SUPPLY OF AIRTIME	3051	930,000.00
1/7/2019	INSTITUTE FOR CAPACITY DEVELOPME NT	2210711		TRAINING FEES	3232/1	986,206.90
1/7/2019	HAM INTERNATIO NAL	2210711		TRAINING FEES	3280	1,024,137.75
1/7/2019	FAIRDEAL FURNITURE LTD	3111001		SUPPLY OF FURNITURE	3072	1,038,840.95
1/7/2019	GLOBAL CENTRE FOR CAPACITY DEVELOPME NT	2210711		TRAINING FEES	3279	1,054,500.00
1/7/2019	PRIME INNOVATORS	2211021		SUPPLY OF CURTAINS	3129	1,076,112.00
1/7/2019	SKYLINE SACCO SOCIETY LTD	2110314	L	SALARY	3081	1,118,280.00
1/7/2019	LAPFUND	2710105		GRATUITY	3089	1,262,572.00

1/7/2019	KCB	2110307	C	LOANS	3077	1,540,358.00
1/7/2019	EQUITY BANK	2110307	C	SALARY	3076	1,879,136.00
1/7/2019	BORESHA SACCO	2120301	C	SALARY	3115	1,880,458.00
1/7/2019	BARINGO COUNTY ASSEMBLY FUND ACCOUNT	2110314	L	CAR LOAN	3079	1,884,874.00
1/7/2019	BARINGO COUNTY ASSEMBLY FUND ACCOUNT	2110314	L	MORTGAGE LOANS	3080	2,945,825.00
1/7/2019	LAPFUND	2110202	C	REMETENCE	3085	2,973,161.50
1/7/2019	BARINGO COUNTY GOVERNMEN T PAYMENTS	2110314	L	SALARY	3083	5,290,153.00
1/7/2019	KRA	2211101		TAX REMITANCE		558.60
1/7/2019	KRA	2211101		TAX REMITANCE		1,737.95
1/7/2019	KRA	2210504		TAX REMITANCE		1,819.20
1/7/2019	KRA	2211101		TAX REMITANCE		2,140.85
1/7/2019	KRA	2211101		TAX REMITANCE		4,176.70
1/7/2019	KRA	2220101		TAX REMITANCE		5,896.55
1/7/2019	KRA	2211016		TAX REMITANCE		6,289.65
1/7/2019	KRA	2211101		TAX REMITANCE		6,982.75
1/7/2019	KRA	3111002		TAX REMITANCE		8,120.70
1/7/2019	KRA	2210504		TAX REMITANCE		18,420.00
2/7/2019	SOTIEKS VENTURES LTD	2211101		SUPPLY OF OFFICE EQUIPMENTS	3387	10,241.40
2/7/2019	CENTERPOIN T LOGISTIC	2211103		SUPPLY OF CLEANING NAD SANITARIES	3398	15,640.00
2/7/2019	KENDOLYNN ENTERPRISE S	2211103		SUPPLY OF DETERGENTS	3381	30,000.00
2/7/2019	LARAVI HOLDINGS	2211101		SUPPLY OF LAPTOPS BAGS	3394	30,000.00
2/7/2019	RUSTEP ENTERPRISE S	2211101		SUPPLY OF OFFICE STATIONERY	3396	31,862.00
2/7/2019	RIVATEX EAST AFRICA LTD	2210504		PRINTING AND ADVERTISEMENTS	3382	33,351.95
2/7/2019	LUDAPET JUNCTIONS LTD	2211101		SUPPLY OF ENVELOPES	3380/1	39,249.15
2/7/2019	INDUSTRIAL SPECIALISED	3111106		SUPPLY OF FIRE FIGHTING	3233	43,000.00

	SYSTEMS			EQUIPMENTS		
2/7/2019	SOTIEKS VENTURES LTD	2211101		SUPPLY OF OFFICE STATIONERY	3389	76,573.30
2/7/2019	DOREAL CLEANING AND SUPPLIES	2211103		SUPPLY OF CLEANING NAD SANITARIES	3395	82,000.00
2/7/2019	LALLANA INVESTMENT LTD	2220101		SUPPLY OF TYRES	3074	108,103.45
2/7/2019	RIVATEX EAST AFRICA LTD	2211016		SUPPLY OF UNIFORMS	3383	115,310.35
2/7/2019	SOTIEKS VENTURES LTD	2211101		SUPPLY OF PHOTOCOPY PAPERS	3338	128,017.25
2/7/2019	KAPNYOMOIT ENTERPRISES	2211101		SUPPLY OF PHOTOCOPY PAPERS	3394	129,000.00
2/7/2019	PRIME INNOVATORS	3111002		SUPPLY OF LAPTOPS AND DESK TOPS	3402	148,879.30
2/7/2019	ANVICKS ENTERPRISES	2211103		SUPPLY OF CLEANING NAD SANITARIES	3399	161,920.00
2/7/2019	SAGANA HOLDINGS	2210201		SUPPLY OF AIRTIME	3385/2	314,622.00
2/7/2019	BIDII AFRICA INVESTMENT	2210201		SUPPLY OF AIRTIME	3384	315,000.00
2/7/2019	NATION MEDIA	2210504		ADVERTISEMENTS	3289/1	337,700.00
2/7/2019	INRA AFRICA ASSURANCE CO. LTD	2210904		INSURANCE	3393	444,092.00
11/7/2019	KRA	2210504		TAX REMITANCE		11,700.00
11/7/2019	KRA	3111005		TAX REMITANCE		50,856.00
12/7/2019	NATION MEDIA	2210504		ADVERTISEMENTS	3386	214,500.00
12/7/2019	MFI DOCUMENTS SOLUTIONS	3111005		SUPPLY OF PHOTOCOPIERS	3390	932,360.00
		TOTALS				**64,161,477.10**

RECEIPTS IN BANK NOT YET RECORDED IN CASHBOOK					
DATE	FROM WHOM RECEIVED	REF NO	DETAILS	RECEIPT NO	AMOUNT
10/7/2019	TREASURY	FT19191H3BZD	EXCHEQUER RELEASE	BCG/CT/COB/VOL.2/225	1,230,000.00
			TOTALS		**1,230,000.00**

;