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**REPORT**

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**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF BARINGO**

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



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**BARINGO COUNTY GOVERNMENT EXECUTIVE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30TH, 2021**

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



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

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

### **a) Background information**

#### **Vision**

To be the most attractive, competitive and resilient county that affords the highest standard of living and security for all its residents

#### **Mission**

To transform the livelihoods of Baringo residents by creating a conducive framework that offers quality services to all citizens in a fair, equitable and transparent manner by embracing community managed development initiatives for environmental sustainability, adaptable technologies, innovation and entrepreneurship in all spheres of life.

#### **Location and size**

Baringo is one of the 47 counties in Kenya. It is situated in the Rift Valley region. It borders Turkana and Samburu counties to the north, Laikipia to the east, Nakuru and Baringo to the south, Uasin Gishu to the southwest, and Elgeyo-Marakwet and West Pokot to the west. It is located between longitudes 35 30' and 36 30' East and between latitudes 0 10' South and 1 40'. The Equator cuts across the county at the southern part. Baringo covers an area of 11,015.3 sq km of which 165 sq km is covered by surface water- Lake Baringo, Lake Bogoria and Lake Kamnarok.

#### **Topography**

Baringo varies in altitude between 3000 m above mean sea level at its highest points and nearly 700 m above mean sea level at its low points.

#### **Water bodies**

The floor of the Rift Valley owes its origin to the tectonic and volcanic disturbances, which have dislocated surfaces, forming separate ridges. The troughs of the rift that have a north-south alignment are occupied by Lake Baringo and Bogoria, which occupy 164km<sup>2</sup>. Lake Bogoria is particularly spectacular because it is one of the few hot water lakes in the world. Lake Kamnarok covers 1km<sup>2</sup>.

#### **Ecological conditions**

Exotic forests exist in the county but the known indigenous forests are found in Kabarnet, Kabartonjo, Tenges, Lembus, Saimo, Sacho and Ol' Arabel and Eldama Ravine. The County is classified as arid and semi-arid. Most parts of Tiaty, Baringo Central, Baringo South, Baringo

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North, Mogotio sub-counties are arid and semi-arid except for Koibatek sub-county, which is in a highland zone.

**Climatic conditions**

The rainfall varies from 1,000mm to 1,500mm in the highlands to 600mm per annum in the lowlands. Due to their varied altitudes, the sub-counties receive different levels of rainfall.

The county is made up of six sub-counties namely: Mogotio, Eldama Ravine, Marigat, Baringo Central, Baringo North and Tiaty. The sub-counties are further divided into 30 wards (divisions) and 116 locations.

**b) Key Management**

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

**(i) Office of the Governor**

Office Held	Name
Governor	H.E Stanley Kiptis
Deputy Governor	H.E Jacob Chepkwony

**(ii) Assisted by the following County Executive Members of Committee**

S/No.	Department	Name
1.	County Secretary	Francis Komen
2.	Public Service, Administration, Devolution, Youth Affairs and ICT	Hon.Scolar Kimeli
3.	Finance and Economic Planning	Hon. Enock Keston
4.	Agriculture, Livestock and Fisheries Management	Hon. Dr. Joel Koima
5.	Roads, Transport, Energy and Public Works	Hon. Elijah K. Kipkoros
6.	Trade, Cooperatives and Industrialization	Hon. Clement Lomaring'oria
7.	Health Services	Hon. Dr. Richard Rotich
8.	Lands, Housing and Urban Development	Hon. Thomas O Nongonop
9.	Education, Sports, Culture, Gender and Social Services	Hon. Dr. David Sergon
10.	Water and Irrigation	Hon. Dr. Maureen Rotich
11.	Tourism, Wildlife Management, Natural Resources and Mining	Hon. MaryPanga



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**c) Fiduciary Management**

**1.1. THE LEADERSHIP OF BARINGO COUNTY**

***H.E Stanley Kiptis***  
***Governor***



HE. Stanley Kiptis is the second Governor of Baringo County having been sworn in on 21st August 2017 and hails from Eldama Ravine Sub County, Baringo County. He has a Master's degree holder in Business Management from Kenya Methodist University (KEMU) and a Bachelors degree of Education from Catholic University of Eastern Africa (CUEA).

Governor Kiptis vied for Governorship position in 2013 and came second to former governor Benjamin Cheboi. In 2017 he vied again and recaptured the seat from his former compatriot. Before venturing into politics, he was Kenya National Union of Teachers (KNUT) Executive secretary for Koibatek Branch for many years. During his leadership at KNUT, he represented Rift Valley region at the National Executive Council, a key decision maker on matters affecting the union. Kiptis possesses a wide range of experience gathered from education, trade union, and corporate management which are key attributes necessary to steer the County as the Governor.

***H.E Jacob Chepkwony***  
***Deputy Governor***



H.E Jacob Chepkwony holds a Master's of science in Applied Mathematics from Egerton University, Njoro Campus and a Bachelor of Education (Science) with specialty in Education, Mathematics and Physics. He is currently undertaking Philosophy in Applied Mathematics from University of Eldoret.

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Hon.Chepkwony started his teaching career on January 1997 at Sacho High School and later became a senior graduate teacher at Kapropita Girls High school from January 2005 to December 2006.

After leaving the teaching career, HE. Chepkwony joined the Ministry of youth affairs and sports in January 2007 as a district youth officer and rose through the ranks until he become assistant director, youth training in the state department of vocational and technical training in 2017.He has also taught at Moi University and University of Eldoret (Chepkoilel) since 2005 to 2012 as a part time lecturer. He brings on board 20 years' experience in public service in the field of education, training and management which is very instrumental in steering the County's affairs as the second in command.

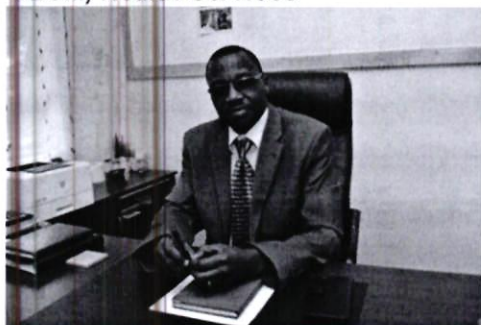
**1.2. COUNTY EXECUTIVE COMMITTEE MEMBERS' PROFILE**

***Hon. Thomas Ole Nongonop (HSC)***  
**CECM Lands, Housing and Urban Development.**



Hon Nongonop holds a Bachelor in Education degree from Kenya Methodist University (KEMU) alongside Diploma in Education from Kisii college. Before joining County executive, Ole Nongonop was a long serving Principal since 1998 in Ngambo Secondary School and Kiserian Boys High School. He brings to Cabinet a rich experience in management having been a principal for 21 years and 27 years in the education sector. He has also served as the treasurer Marigat Sec. Schools Heads association KESSHA from 2009 to 2017. In 2013 he was awarded head of state commendation by president Uhuru Kenyatta for his remarkable performance.

***HON. Dr. Richard Kipter Rotich***  
**CECM, Health Services**





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Hon. Dr. Rotich holds a PHD in strategic management from Moi University and a Masterdegree in Business Administration with specialty in strategic management and Marketing as well as Bachelors of Art degree, public administration & Economic planning also from Moi University. He possesses a 19-year experience gained in diverse work environments in the country as National Social Security Fund (NSSF) branch manager for Kericho, Kisumu, Nanyuki and Kapsabet branches where he was responsible for overall branch efficiency, organization and management of the Funds operations enforcing the NSSF Act through dealing with employers and employees, implementing the Funds' policy, leading, coaching, guiding and motivating staff into achieving branch performance targets and Superior Customer Service delivery.

He was also a part time lecturer at University of Eldoret between 2015-2017 where he taught banking, business, company and labour law as well as strategic management & research methods for post graduates at Moi University. He comes with a wealth of experience in the finance docket having served as a compliance manager and branch manager for NSSF for 19 years.

***Hon Dr. David Sergon***  
***CECM, Education, Culture, Sport, Gender and Social Services.***



Hon. Sergon holds a PHD in Entrepreneurship Studies from Moi University and a Masters in Entrepreneurship and Management from Kenyatta University as well as a Bachelor's Degree in Accounting and Mathematics from University of Nairobi. He has also undertaken SLDP and SMC from Kenya School of Government which has given him an edge in terms of public management and accountability. Dr. Sergon has an outstanding achievement of being the best PHD candidate in the 2013 cohort in Moi University and also top Masters candidate in the 2004 cohort in Kenyatta University demonstrating his hard work and determination in whatever he has endeavoured to do.

He joined Teachers Service Commission (TSC) between 1998 and 2008 where he taught at

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Oinobmoi Boys High School and Kapkenda Girls. Before joining county executive Dr. Sergon was a lecturer at Moi University where he taught an assessed students in entrepreneurship and management sciences at undergraduate and graduate level. Dr Sergon brings to cabinet a wealth of experience having served and excelled for close to 20 years

**Hon. Mary Panga**

***CEC Environment, Tourism, Wildlife Management, Natural Resources and Mining***



Hon. Mary Panga holds a Master Degree in Health Management and BSC in Nursing as well as a licensed nurse with the nursing council of Kenya. She has worked as assistant Chief Nurse at Kenyatta National Hospital as well as nursing officer in the same facility since 2006.

Previously she has had worked at World Vision- Kenya as food monitor. Hon. Panga has extensive experience in the management of the health sector having worked in a senior position at KNH, the biggest teaching and referral hospital in Kenya and East Africa.

**Hon. Dr. Joel Kibiwott Koima**

***CEC Agriculture, Livestock and Fisheries***



Hon. Dr. Joel Kibiwot Koima is a PHD holder in Applied Statistics and a has Masters of science in Statistic from Jomo Kenyatta University of Science and Technology, as well as an author of various publications in his field of expertise. Bachelor of Science in Mathematics and Statistics from Maseno University.

Before joining Baringo County executive. Koima was the HOD in the department of computer at Kabarak University. He has also worked at World Vision as food monitor.



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***Hon. Dr. Maurine Jemutai Rotich***  
***CECM Water and Irrigation***



Hon. Dr. Maurine Rotich holds a PHD in Human Resource Development from Moi University, a Master Degree in Human Resource Development as well as Bachelor's Degree of Education (Arts) from the Kenyatta University. Dr. Maurine worked at Moi University and Kisii University for two years from 2015 and 2017. Dr. Rotich brings to the cabinet a wealth of experience having undertaken senior management course (SMC) and senior leadership development program (SLDP) at Kenya School of government. Dr. Maurine Rotich has over 20 years' experience on matters education and human resource development. She is a Bonafide member of institute of human resource management (IHRM)

***Hon Clement Alexander Lomaringoria***  
***CEC Trade, Cooperative and Industrialization.***



Hon. Lomaringoria holds a bachelors degree in education from Minnesota University, USA as well as a Diploma in education certificate. Before joining County executive as a County Executive Committee Member, Lomaringoria worked with the teachers Service Commission as a teacher where he rose through the ranks until he became the principal of Barpelo High School in Tiaty Sub County. Hon. Lomaringoria is well versed on matters education and administration having worked as the Principal Barpelo High School, a leading secondary school in Tiaty Sub County.

***Hon Scholar Jepkesei Kimeli***

***CECM; Devolution, Public Service Management and Administration and ICT***



Hon Sclar Kimeli holds a Bachelors Degree of Business Management with specialty in Finance and Banking option from Moi University. She is currently pursuing Masters of Science, Finance option at University of Nairobi. Hon. Kimeli has previously worked as Accountant of Flogin East Africa– Nairobi for 2 years. And also Finance Manager at Cityscape Trends Services Limited in 2016 before she was appointed as Baringo County CECM.

She has undergone a senior management course and senior leadership development programme course at Kenya School of Government. Hon. Kimeli is well versed with Accounting and Auditing systems and processes including the delivery of wide range of Financial Management tasks which are key attributes in running county affairs.

***Hon. Elijah Kipkoros***

***CECM Transport, Public Works and Infrastructure***



Hon Kipkoros holds a Master Degree in Human Resource, a Degree in Education and a Diploma in Human resource. Before joining cabinet, Kipkoros was principal, RCEA Biwott NgeleiTarit Secondary School having come from Kapngetuny Boys High School in Uasin Gishu County where he worked in the same capacity.

He was instrumental in transforming the performance of the two schools which he headed and the others that he taught. Hon. Koros has vast experience in management of public affairs having served in senior position in the education sector.



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**Hon Enock Keston**  
**CECM Finance and Treasury**



Hon Keston holds a Master of Business Administration degree from Egerton University and bachelors degree in Commerce from Egerton University. Before joining Baringo Cabinet, he worked in the South Eastern Kenya University as a Senior Accountant. Hon Keston also worked at Egerton University as internal Auditor and Accountant. He also worked as an Accountant in Rift Valley Institute of Science and Technology.

He is also a member of institute of certified public accountants of Kenya (ICPAK). Hon. Keston has extensive experience in the management having served at various management positions in his previous employers.

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	<b>CPA Hon. Enock Keston</b>
2.	Accounting Officer- Finance	<b>CPA Dr. Jane Barus</b>
3.	Accounting Officer- Economic Planning	<b>William Kurere</b>
4.	Accounting Officer- Roads and Public Works	<b>Moses Lokidor</b>
5.	Accounting Officer- Water and Irrigation	<b>John Kidogo</b>
6.	Accounting Officer- Tourism, Wildlife Management, Natural Resources and Mining	<b>Richard Ruto</b>
7.	Accounting Officer- Lands, Housing and Urban Planning	<b>Catherine Changkwony</b>
8.	Accounting Officer-	<b>Wilfred Kiplagat</b>

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No.	Designation	Name
	Agriculture	
9.	Accounting Officer- Livestock and Fisheries	<b>Dr. Winnie Bore</b>
10.	Accounting Officer- Health Services	<b>David Cherop</b>
11.	Accounting Officer- Education	<b>Eng. Michael Kiptoo</b>
12.	Accounting Officer- Youth, Gender and Social Services	<b>Gladys Kiseku</b>
13.	Accounting Officer- Devolution and Public Administration	<b>Susan Nakoru</b>
14	Accounting Officer- ICT	<b>Isaac Ndirangu</b>
15	Accounting Officer- Trade, Cooperatives and Industrialization	<b>John Kisang</b>
16	Director Finance	<b>CPA Gikono Kiptoo</b>
17	Head of Accounting Unit	<b>CPA David Rerimoi</b>

**d) Fiduciary Oversight Arrangements**

Baringo County oversight responsibilities were presided over by: -

**(a) County Public Accounts and Investment Committee**

The County Public Accounts and Investment Committee performed the following responsibilities as per Baringo County Assembly Standing Order no188 which established the committee it.

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

**(b) County Internal Audit**

The County Internal Audit and Risk Management Unit which is made up of qualified staff also plays an oversight role to ensure the effectiveness and efficiency of the County Internal Control. They review the County Financial statements, Internal Control and perform System Audits. They are mandated to ensure that all risk exposures to the county are eliminated and the proper mitigation measures are put in place.



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**(c) Audit Committee**

Baringo County have an Audit committee in place that meet quarterly basis to carry out their duties as mandated by law.

**(d) Development Partners**

In the FY 2020/2021 the County benefited from funds from the following development

- Danish Government
- World Bank
- European Union

**(e) Auditor General**

The Auditor General as per the Article 229 of the constitution of Kenya plays an oversight responsibility by auditing the County Financial Statements to ensure that the public money has been applied lawfully

**e) County Executive Headquarters**

P.O. Box 53 30400

Governors Building

Hospital Road

**KABARNET, KENYA**

**f) County Executive Contacts**

Telephone:(254) 0202140705/ 053 21077

E-mail: [Kiplagat.keston@baringo.go.ke](mailto:Kiplagat.keston@baringo.go.ke)

Website: [baringo.go.ke](http://baringo.go.ke)

**g) County Executive Bankers**

**1. Central Bank of Kenya**

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

**2. Other Commercial Banks**

- Kenya Commercial Bank Ltd
- Equity Bank Ltd List

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- Access Bank Ltd

**h) Independent Auditors**

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The County Attorney

P.O. Box 53

Kabarnet 30400

**KENYA**



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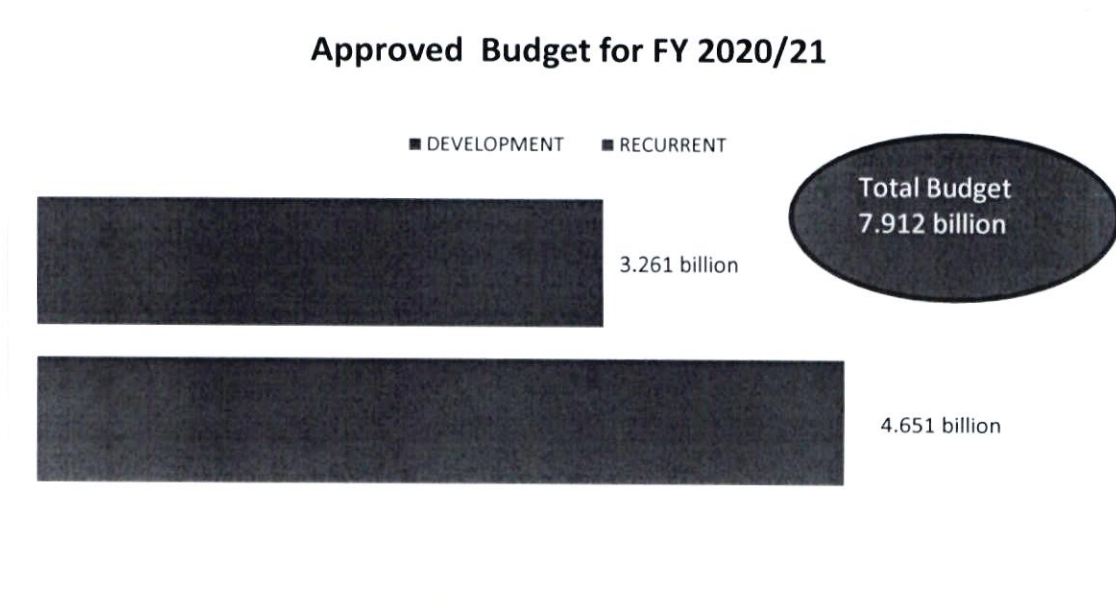
**2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING**

During the financial year 2020/2021, the County government expected to receive a total of Kshs. **7,912,538,919** as revenue to finance its budget. The expected revenue was to be raised from various sources as follows: Kshs. 5.095 billion (**64 per cent**) as equitable shares from the National Government, Kshs. 1.645 billion (**15 per cent**) as total conditional grants, Kshs. 346.08 million (**4 per cent**) as own-source revenue, Kshs. 1.171 billion as unspent balances from the previous financial year 2019/2020 and Kshs. 129.33 million (**2 per cent**) for medical staff allowance and Covid-19 fund.

A review of the revenue performance for the financial year 2020/2021 revealed that County managed to raise actual revenue of Kshs. **6,318,894,223.10** against the anticipated revenue of Kshs. **7,912,538,919** which represents 95 per cent performance. The drop in the revenue performance was occasioned by uncollected local revenue and conditional grants that were not realized within the Financial Year and spilled over to the subsequent year

Further, a review of the County Expenditure performance for the financial year 2020/2021 indicates a cumulative absorption of Kshs. **5,383,581,584.77** against a budget of Kshs. **7,912,538,919** reflecting an overall performance of 68 per cent. Specifically, the County absorbed Kshs. **4,471,263,108** in re-current expenditure against a budget of Kshs. **4,651,467,647** and Kshs. **912,318,476.77** in development expenditure against a target of Kshs. **3,261,071,272** reflecting performances of **97% and 27 %** respectively.

**Figure 1**



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**2.1 Revenue Estimates**

The county's revenue consists of Local revenues, Equitable share, grants and donor funds. In the previous years, the County Local revenues have been increasing significantly however, within the financial year under review there was a significant drop attributed to the adverse effects of Covid-19 pandemic major sectors such as tourism, agriculture, SMEs amongst others sectors. In terms of the Equitable share the County received an equivalent of the previous year allocation. Comparative table 2.1 shows the revenue performance for the past two years.

To finance the budget, the government expected to receive Kshs. 5.095 billion (64 per cent) as equitable share from National Government, Kshs. 1.29 billion (15 per cent) as total conditional grants and Kshs. 346.08 million (4 per cent) as own-source of revenue, Kshs.1.171 billion unspent balances from the previous financial year 2019/2020 and Kshs. 129.34 million (2 per cent) for medical staff allowance and Covid-19 fund.

Table 2.1.1 below shows the expected revenue in the financial year 2020/2021.

**Table 2.1.1: Revenue Sources**

S/No.	Revenue Sources	Printed Estimated 2020/21	Supplementary 2020/2021
1	Equitable Share	5,172,285,000	5,095,650,000
2	Medical Equipment	132,021,277	132,021,277
3	Local Revenue	346,088,720	346,088,720
4	Compensation for use fees forgone	13,191,000.00	26,382,000
5	Transforming Health Systems for Universal Health Care World Bank	104,094,470.00	123,948,349
6	Roads Maintenance Fuel levy	152,818,903.00	353,897,567
7	KDSP Grant	75,000,000.00	75,000,000
8	Rehabilitation of Youth Polytechnics	20,494,894.00	38,070,692
9	EU grant for Devolution Advisory	15,626,168.00	15,626,168
10	DANIDA Grant	14,490,000.00	14,490,000
11	DANIDA THS -UC (Covid 19)	-	5,670,000
12	IDA World Bank (KCSAP)	247,240,980.00	319,549,645
13	ASDPS	13,557,645.00	15,057,645
14	COVID 19-National	-	84,341,000
15	Medical staff allowance		44,985,000
16	IDA World Bank Credit : Kenya Urban Support Project (UDG)	-	37,450,261
17	IDA World Bank Credit : Kenya Urban Support Project (UIG)		13,200,000
18	Balance brought forward	-	1,171,110,595



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	Total	6,306,909,057	7,912,538,919
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**2.2 Allocation per Department**

The highest beneficiary of the budget allocation was the department of the Health Services, getting Kshs. 2.563 billion (32 %), Roads, Transport, Energy and Public Works Kshs. 980.90 million(12 %), Water and irrigation getting Kshs. 806.32 (10%) and Agriculture, Livestock and Fisheries Management each getting Kshs.758.95 (9%). Resource allocation per department is as shown in table 2.2.1.

**Table 2.2.1 Budget Allocation per department for Financial Year 2020/2021**

	Department	Total Recurrent	Development	Total Budget	Percentage (%)
1	County Assembly	687,926,864	26,598,192	714,525,056	9%
2	The Governor's Office	421,736,497	16,357,641	438,094,138	6%
3	County Finance and Economic Planning	366,568,692	260,775,571	627,344,263	8%
4	Roads,Transport,Energy and Public Works	60,833,963	920,067,104	980,901,067	12%
5	Trade,Cooperatives and Industrialization	80,765,925	81,632,662	162,398,587	2%
6	Education and Vocational training	305,352,363	163,590,401	468,942,764	6%
7	Youth Affairs,Sports,Culture, Gender and Social services	37,502,586	81,847,711	119,350,297	2%
8	Health Services	2,201,571,180	362,078,995	2,563,650,175	32%
9	Lands, Housing & Urban Development	91,754,961	113,959,252	205,714,213	3%
10	Agriculture, Livestock, and FisheriesManagement	238,767,191	520,185,330	758,952,521	10%
11	Water and Irrigation	119,925,715	686,397,367	806,323,082	10%
12	Tourism, Wildlife Management, Natural Resources and Mining	38,761,709	27,581,046	66,342,755	1%
	<b>TOTAL</b>	<b>4,651,467,647</b>	<b>3,261,071,272</b>	<b>7,912,538,919</b>	<b>100%</b>

As highlighted in the overview, the County Government expected to receive a total of Kshs. **7,912,538,919** as revenue to finance its budget. The expected revenue was to be raised from various sources as detailed in the table below. However, by the close of the financial year 2020/21 the County Government had collected own source revenue amounting to Kshs. **205,203,689** against a budget of **Kshs 346,088,720** reflecting a revenue performance of 59%. The underperformance of 41% on own source revenue was occasioned by the adverse effects of Covid-19 pandemic on major

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sectors such as tourism, agriculture, SMEs amongst other sectors and rising water levels that affected our main source of revenue that is Lake Bogoria and Lake Baringo tourist sites.

Generally, there was a deficit on of 5% on the revenue performance that was also caused by conditional grants that were not collected within the financial year but spilled over to the subsequent financial year.

**Table 2.2.1 Revenue performance for the Financial Year 2020/2021**

S/No.	Revenue Sources	Revenue	Receipts	Percentage
1	Equitable Share	5,095,650,000	5,095,650,000	100%
2	Grants/conditional allocation/Donations	1,645,778,324	1,225,348,906	74%
3	Balance Carried Forward FY 2019/2020	1,171,110,595	1,171,110,595	100%
4.	Local Revenue	346,088,720	205,203,689	59%
	<b>Total</b>	<b>7,912,538,919</b>		<b>95%</b>

**2.3 Expenditure Performance**

As stated earlier in the overview section, the County expenditure performance for the financial year 2020/2021 indicates a cumulative absorption of Kshs.5,381,946,599 against a budget of Kshs. 7,912,538,919 reflecting an overall performance of 68%. Specifically, the County absorbed Kshs. 4,471,263,108 in re-current expenditure against a budget of Kshs. 4,651,467,647, this expenditure includes personnel emolument and operation and maintenance costs of Kshs 2,851,505,899.05 and Kshs 1,619,757,209 respectively. Additionally, the county absorbed Kshs. 912,318,476.77 in development expenditure against a target of Kshs.3,261,071,272 reflecting cumulative performances of 97% and 27 % respectively.

Table 2.3.1 below provides the expenditure details and the comparative analysis for the last two financial years.



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**Table 2.3.1 Expenditure Per Economic Classification**

Department	Approved Budget 2018/2019	Actual	Approved Budget 2019/2020	Actual	Approved Budget 2020/2021	Actual
<b>Total Recurrent Expenditure</b>	<b>4,528,481,686</b>	<b>4,394,107,935</b>	<b>4,882,372,857</b>	<b>4,600,777,520</b>	<b>4,651,467,647</b>	<b>4,494,518,796</b>
Employee Compensation	3,129,182,813	3,107,375,102	3,284,081,865	3,238,440,813	3,233,556,980	3,231,466,628
Operation and Maintenance	1,399,298,873	1,286,732,833	1,598,290,992	1,362,336,707	1,417,910,667	1,263,052,168
<b>Total Development</b>	<b>3,596,545,770</b>	<b>1,151,217,629</b>	<b>3,502,972,550</b>	<b>1,775,206,914</b>	<b>3,261,071,272</b>	<b>887,427,803</b>
Development expenditure	3,596,545,770	1,151,217,629	3,502,972,550	1,775,206,914	3,261,071,272	887,427,803
<b>Total Expenditure</b>	<b>8,125,027,456</b>	<b>5,545,325,564</b>	<b>8,385,345,407</b>	<b>6,375,984,434</b>	<b>7,912,538,919</b>	<b>5,381,946,599</b>

**2.4 Implications of the fiscal performance.**

A review of the County fiscal Performance for the financial year 2020/2021 indicates that the county achieved highly in the Revenue performance at 95%, on the other hand the overall expenditure performance stood at 68%. The re-curent expenditure performance was 97% while development expenditure was 27%.

DEPARTMENT	Total Recurrent			DEVELOPMENT			TOTAL			(%)
	Budget	Actual	%	Budget	Actual	%	Budget	Actual		
County Assembly	687,926,864	686,866,138	99.8%	26,598,192	19,964,291	75%	714,525,056	706,830,429	98.9%	
Governor/County Executive Services	421,736,497	421,650,033	100.0%	16,357,641	4,388,953	27%	438,094,138	426,038,985	97.2%	
County Treasury Services	366,568,692	366,559,398	100.0%	260,775,571	24,107,625	9%	627,344,263	390,667,023	62.3%	
Transport and Infrastructure	60,833,963	60,071,142	99%	920,067,104	170,307,239	19%	980,901,067	230,378,381	23.5%	
Industrialization, Commerce and Cooperative	80,765,925	80,407,364	99.6%	81,632,662	23,379,614	29%	162,398,587	103,786,978	63.9%	
Education, Youth, Culture, Sports and Social Services	342,854,949	340,486,400	99.3%	245,438,112	47,199,665	19%	588,293,061	387,686,065	65.9%	
Health	2,201,571,180	2,051,778,464	93.2%	362,078,995	82,903,106	23%	2,563,650,175	2,134,681,570	83.3%	
Lands, Housing & Urban Development	91,754,961	90,503,648	98.6%	113,959,252	34,054,991	30%	205,714,213	124,558,639	60.5%	
<b>DEPARTMENT</b>	<b>Total Recurrent</b>			<b>DEVELOPMENT</b>			<b>TOTAL</b>			<b>(%)</b>
	<b>Budget</b>	<b>Actual</b>	<b>%</b>	<b>Budget</b>	<b>Actual</b>		<b>Budget</b>	<b>Actual</b>		

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DEPARTMENT	Total Recurrent			DEVELOPMENT			TOTAL		(%)
	Budget	Actual	%	Budget	Actual		Budget	Actual	
Agriculture, Livestock, Fisheries & Marketing	238,767,191	238,185,579	99.8 %	520,185,330	330,961,148	64%	<b>758,952,521</b>	<b>569,146,727</b>	75.0 %
Water and Irrigation	119,925,715	119,910,672	100.0 %	686,397,367	139,540,872	20%	<b>806,323,082</b>	<b>259,451,543</b>	32.2 %
Environment & Natural Resources	38,761,709	38,099,959	98.3 %	27,581,046	10,620,299	39%	<b>66,342,755</b>	<b>48,720,258</b>	73.4 %
<b>GRAND TOTAL</b>	<b>4,651,467,647</b>	<b>4,494,518,796</b>	<b>96.6 %</b>	<b>3,261,071,272</b>	<b>887,427,803</b>	<b>27%</b>	<b>7,912,538,919</b>	<b>5,381,946,599</b>	<b>68.0%</b>

It is observed that all departments absorbed over 95% on their recurrent allocation.

**Hon. Enock Kiplagat Keston**  
**CECM Finance and Economic Planning**  
**Baringo County Government**



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**3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

Despite the low performance in development expenditure, the County government had significant achievements across all departments as detailed in the table below:

SNo.	Department	Key Achievements
1	County Assembly	<ul style="list-style-type: none"> <li>• Completion of the Public Gallery &amp; Extension of Offices (Phased)</li> <li>• Purchase of Land for Speaker's Residence</li> <li>• Completion of County Assembly Office Block</li> <li>• Installation of the Lift Core</li> <li>• Passed 2 bills for enactment</li> </ul>
2	FINANCE AND ECONOMIC PLANNING	<ul style="list-style-type: none"> <li>• Compilation of third quarter implementation report</li> <li>• Implementation of CIMEIS – Data cleaning and data entry</li> <li>• Prepared and submission of 2<sup>nd</sup> supplementary budget for financial year 2020/2021</li> <li>• Prepared and submission of budget estimates for financial year 2021/2022</li> </ul>
3	Health Services	<ul style="list-style-type: none"> <li>• Continued COVID 19 Response activities such as active surveillance contract tracing and testing of suspected cases in the community</li> <li>• Set up of Covid-19 HDU ward in BCRH ward 4</li> <li>• Containment, isolation, treatment and monitoring of covid positive cases</li> <li>• PPEs were distributed to various facilities for COVID-19 prevention and management of patients. The team was involved in pharmaceutical management of COVID-19 patients.</li> <li>• Confirmation of 133 staff who were on probation since appointments</li> <li>• Developed Malaria Epidemic Response plan de</li> <li>• Developed HIV County Aids Implementation Plan</li> <li>• Fostered and strengthened partnerships and collaborations</li> </ul>
4	Industry, Commerce, Enterprise & Co-operative Development	<ul style="list-style-type: none"> <li>• Developed the SME, Co-operative Fund regulation bill which is in place (Gazetted 28<sup>th</sup> February 2020)</li> <li>• Generated Baringo County Economic and Investment Bill 2020 and currently at Government Printers</li> <li>• Partnered with Equity Bank and Kenya National Chamber of Commerce in the training of business community in Baringo</li> <li>• Renovated Old Eldama Ravine Market town and constructed more stalls.</li> <li>• Purchased and supplied 480 Top Bar Hives (bee hives) to Kolowa, Tirioko and Loyamorok Farmers Co-operative Societies to increase Honey Production.</li> <li>• Disbursed loans worth <b>khs. 7,730,000</b> to <b>114 SMEs traders</b> on <b>22<sup>nd</sup> June, 2020</b> across the county</li> <li>• Trained over <b>56</b> Co-operative Societies across the County</li> <li>• In Partnership with Fibre Crop Directorate (Sisal and Cotton) supported Kertai Co-operative Society with 2 Machines to add value to their sisal production and support the FCS with market linkages.</li> </ul>

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	Development	<ul style="list-style-type: none"> <li>• Completion of County Spatial Plan</li> <li>• Planning of Emining, Kapakuikui and Iingarua Centres</li> <li>• Planning of Tangelbei, Pombo, chepkalacha Centres</li> </ul>
6.	Environment, Natural Resources, Mining, Tourism and Wildlife	<ul style="list-style-type: none"> <li>• Raised 90,000 seedlings in the nurseries in Mochongoi, Mogotio and Kabarnet.</li> <li>• Planting of 1600 assorted tree in Eldama Ravine</li> <li>• Soil classification and vegetation cover carried out in Koitegan through RECONCILE towards enhancing the management of the forest</li> <li>• Enhancing of community participatory rangeland management by RECONCILE collaborating with the county government for Kaborion, Paka, Koitegan and Irong, Chuine and Irong Community Conservancies (lake Bogoria ecosystem)</li> <li>• Chuine and Irong Conservancies have done sensitizations and mapping and are planning to undertake taxonomy of flora and fauna in the ecosystem</li> <li>• Establishment of Community Development Agreement Committee (CDAC) for Kositei Diatomite</li> </ul>
7	Devolution, Public Service and Administration, ICT and E-Government	<ul style="list-style-type: none"> <li>• Enhance automation of County Government systems such as the Revenue Management System</li> <li>• Fostered and strengthened partnerships and collaborations</li> <li>• Continuous Information and Data Security</li> <li>• Offered industrial attachment opportunities to university and college students</li> </ul>
8.	Agriculture, Livestock and Fisheries Development	<ul style="list-style-type: none"> <li>▪ Coffee mill – completion of katimok coffee mill at Kes 100million.</li> <li>▪ Coffee improvement project - The area under coffee has increased from 896 Ha to over 1800 hectares, production per tree increased from an average of 3kg to 5kgs per year, the quality of the coffee has improved, through direct coffee sales, farmers exported to Korea 63.8 tons earning farmers Ksh37.8M.</li> <li>▪ Distribution of mangoes seedlings, pawpaws, ovacados, macadamia and coffee seedlings to increase area of fruit production</li> <li>▪ Supply of fingerlinks and supplementary feeds worth kes 4m to enhance fish framing</li> <li>▪ Procured and distributed of one month old poultry chicks to farmers.</li> <li>• sahiwals, galla bucks and dorper rams.</li> <li>• Constructed/rehabilitation of cattle dips for improved vector control.</li> <li>• Procured and supported cattle dips with 7000 litres of acaricides.</li> <li>▪ Construction of 1 milk processing plant (50,000 litres/day) ongoing in Eldama ravine sub county (project phased)</li> <li>• Upgrading of livestock through procurement of</li> <li>• Maoi slaughter house construction to boost value addition of meat</li> <li>• 3 Vaccination programs carried out against FMD, PPR, CCPP and rabies</li> </ul>
9	Education	<ul style="list-style-type: none"> <li>▪ 13,000 Assorted PP2 text books procured and supplied</li> <li>▪ Equipping of 9 ECDE classrooms</li> <li>▪ Completion of stalled ECDE classrooms</li> </ul>

The general low performance in the development expenditure attributed to various challenges that hampered the smooth and timely implementation of the development projects within the FY. Challenges that had implication on the County fiscal performance includes amongst others:



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- The prolonged effects of Covid-19 Pandemic resulted in officers working from home hence affecting the speed of project implementation across all departments.
- High incidences of insecurity in some parts of the County mainly Tiaty, Baringo North & Baringo South due to cattle rustling.
- Inadequate staff especially in technical areas resulting in delay in project designs.
- Weak M & E system to support smooth implementation of the development projects

In the actualization of priorities as set by County Governments, all the implementation plans have been cascaded from the Medium Term III. The County Government will continue to address the remaining policy, legal, regulatory, and governance challenges as a priority to ensure that we attain our full potential. However, The Medium-Term Budget will further support the ongoing priorities for achievement of the Support and Implementation of the policies and programmes under the CIDP III as it is expected to accelerate and sustain inclusive growth, create opportunities for productive jobs, reduce poverty and income inequality for the attainment of the Sustainable Goals.

Monitoring and evaluation of the expenditures will be strengthened by the newly set structures such as the Governor's Delivery Unit amongst others. County Treasury will continue to ensure that fiscal responsibilities will be enhanced in the Medium Term. Policies and guidelines will continue to be prepared and implemented so as to provide quality and timely financial reports with a view to entrench value for money to the County residents and ultimately adhere to the fiscal responsibilities as provided in the Public Finance Management Act, 2012.

### **Risks to the Domestic Economic Outlook**

There are risks to this macroeconomic outlook emanating from domestic as well external sources. On the domestic front, the emergence of new COVID-19 variants that may require broader reinstatement of containment measures, in the country and its trading partners could lead to renewed disruptions to trade and tourism. Other risks relate to lower agricultural output due to potential adverse weather conditions and continued desert locust infestation in the northern region of the country, which could potentially reduce production of food crops and animal feeds. Additionally, increased public expenditure pressures, particularly wage and other recurrent expenditures would put a strain to the fiscal space.

On the external side, risks will depend on how the world responds to the health crisis, including whether the new COVID-19 strains are responsive to vaccines. Additionally, growth would be weaker than projected if logistical hurdles in procuring and distributing vaccines especially in emerging market and developing economies will be slow. The delays would allow the new variants to spread, with possibly higher risks of infections among the vaccinated populations. World economies will be shaped by policies taken to limit persistent economic disruptions; the evolution of financial conditions and commodity prices especially oil in the international market; and, the adjustment capacity of the economies.

### **County Specific Risks**

Some of the risks anticipated to affect the County Fiscal performance include amongst others;

- Emergence of new Covid-19 Variant
- Anticipated shrinking of Revenue within the year under review
- Adverse weather conditions
- Locust infestation
- Increased Public Expenditure pressure
- Inadequate succession planning that will affect critical service delivery
- High insecurity in some parts of the County
- Anticipated Political instability due to forthcoming electioneering period.
- Effects of climate change adaptation, particularly swelling of lakes
- High rates of unemployment

**Proposed interventions to the risks**

**The County will pursue the following to reduce the risks to the County's economic outlook.**

- i. Review and implement the existing human resource policies with a view to enhance proper succession planning, promotions, replacements and recruitments.
- ii. To promote and stimulate industrial and technological skills development through youth empowerment programmes.
- iii. The county has also put in place measures to address revenue shortfalls, by investing on revenues structures and system and broadening revenue streams i.e. investing on revenue roads, valuation roll, and ICT systems on revenue collection among others.
- iv. To enhance revenue collection, the government will train enforcement officers and strengthen internal controls.
- v. Formulate and implement policies to support climate change mitigation at the County level and increase coordination of climate change measures and activities.
- vi. To improve on trade and market, the County will formulate policies and regulations that will strengthen the protection of farmers from exploitation by brokers through packaging and also provide the infrastructure necessary for market access.
- vii. The government will put up structures that will create an enabling environment to foster business growth and stability. This will ensure recovery of business affected by COVID 19 pandemic.
- viii. Strengthen emergency response system including medical services to reduce the spread of pandemic through continuous vaccination, fire, floods, locusts and other natural catastrophes.
- ix. The county will strengthen and enhance security in the affected areas in collaboration with national Government and other security agencies.



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

Baringo County exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

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

A sustainability or corporate responsibility strategy is a prioritized set of actions. It provides an agreed framework to focus investment and drive performance, as well as engage internal and external stakeholders. Good strategy involves not just prioritization, but making a decision to really focus on certain issues.

Devolution since inception has provided new jobs and new opportunities for thousands of people in the within the county, and has contributed to poverty eradication. The county governments has reduced pressure on demand for energy, water, and sanitation, as well as for public services, education and health care by equitably implementing several projects across the county.

The Millennium Development Goals focused attention on selected social and human development priorities, the world today witnesses emerging new challenges, aggravated by multiple financial, economic, food and energy crises, which have threatened the ability of all countries to achieve sustainable development. The United Nations Conference on Sustainable Development reaffirmed the political commitments of the international community to pursue sustainable development, under the principles of Agenda 21, including the principle of common but differentiated responsibilities.

The key Steps to Building a Sustainability Strategy

1. Talk and engage. The first and most critical step when planning a sustainability strategy is building a winning business case for sustainability. ...
2. Assess and priorities
3. Commit and collaborate
4. Measure and report
5. Educate and communicate

##### **2. Environmental performance**

Environmental performance considers efficiency in resource utilization, recycling and reduction of pollution, waste and emissions;

- Improved Supply Chain Efficiency
- Investment in Renewable Energy
- Philanthropic Investments
- Reducing Packaging Waste
- Mindful Water Consumption
- Rethinking Lighting
- Environmentally-Conscious Construction
- Waste Removal.

The National Environment Management Authority of Kenya (NEMA) is a national entity which was established in 2002 with the objectives of supervising and coordinating environmental activities and serving as the main national body to implement environmental policies in all sectors within the country.

### **3. Employee welfare**

Employee welfare entails everything from services, facilities and benefits that are provided or done by an employer for the advantage or comfort of an employee. It is undertaken in order to motivate employees and raise the productivity levels.

In most cases, employee welfare comes in monetary form, but it doesn't always bend that way. Other forms of employee welfare include housing, health insurance, stipends, transportation and provision of food. An employer may also cater for employees' welfare by monitoring their working conditions.

The county government has a public service HR policy that guides the hiring process and considers gender ratio. The county government adheres to the two thirds gender rule policy which is in the Constitution of Kenya. It is believed that there can only be real progress in society if all citizens participate fully in their governance, and that all, male and female, persons with disabilities (PWDs) and all previously marginalized and excluded groups are included in the affairs of the republic

### **4. Market place practices**

The Market place Responsibility Principles is a Corporate Social Responsibility (CSR) framework which maps out what government should seek to achieve in relationship with customers, suppliers and governments, as well as in terms of impacts of products and services on third parties. The principles also include a list of management behaviors that tend to be present in government that lead their markets in a number of the areas of responsible business practice covered by the principles which include;

- Respect your customers
- Support vulnerable customers
- Seek potential customers within excluded groups
- Manage the impact of product or service



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- Actively discourage product misuse
- Actively manage responsibility in your supply chain
- Treat suppliers as partners
- Work with the rule makers
- Have consistent standards.

**a) Responsible competition practice.**

The county government engages executive leaders, managers and supervisors to keep them informed and educated about developments in the ethics and compliance program; ensure leaders, managers and supervisors regularly talk about the importance of ethics and compliance; involve leaders in various trainings and communications; and help to ensure that ethics and compliance are at the center of all strategic plans and decisions. The county government has been using the existing schools of government to training her executive leaders in the following areas:

- Ethics and anti-corruption
- Compliances, standards and controls
- Risk management
- Monitoring and evaluation

It's a requirement for all the county government employees upon employment to read through the code of conduct and commit themselves by signing the code of conduct document which entails;

- Promoting respect, dignity and diversity (including prohibitions on harassment and discrimination)
- Privacy, personal data and confidential information, and integrity of records, disclosures and financial reports
- Product safety and quality
- Bribery, corruption, conflicts of interest, and gifts and entertainment
- Trade restrictions
- Free and fair competition

**b) Responsible Supply chain and supplier relations**

Supplier relationship management is commonly used by organizations to ensure suppliers adhere to established contract terms and performance objectives by setting measures and monitoring a supplier's adherence to an established contract, County government ensures that a supplier delivers the product at the lowest cost and the supplier received payments within the stipulated time

It involves visibility, optimization, having the lowest cost possible, timeliness, and consistency.

**c) Responsible marketing and advertisement-**

One of the most effective ways to improve your marketing strategy is to consistently abide by certain ethical principles and should always aim to be honest and fair.

Successful ethical marketing practices must always adhere to the following principles

- Be Transparent. ...
- Protect Consumer Data and Privacy. ...
- Commit To Sustainability and Human Rights. ...
- Respond Meaningfully to Consumer Concerns. ...
- Maximize Benefits and Minimize Risks. ... Don't Exaggerate. ...
- Don't Make False Comparisons. ...
- Don't Make Unverified Claims.

**d) Product stewardship-**

Outline efforts to safeguard consumer rights and interests.

Government Consumer Protection is the stopping of unfair, deceptive and fraudulent business practices by collecting reports from consumers and conducting investigations, suing companies and people that break the law, developing rules to maintain a fair marketplace, and educating consumers and businesses about their rights.

**5. Community Engagements**

The community engagements take a strategic approach to the relationship, communication and interactions between community members and the government to try to influence positive outcomes. The aspirations, concerns, needs and values of citizens and communities are incorporated at all levels and in all sectors in policy development, planning, decision making, service delivery and assessments

The county government has been involving her citizens through public participation on the formulation of the CIDP, ADP, budget processes, project implementation project monitoring and during land adjudication process.

**6. Others**

(The organization gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organization promotes education, sports, healthcare, labor relations, staff training and development, and water and sanitation initiatives)



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**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, Receiver of Receipts and Consolidated Financial Statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive’s financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance and Economic Planning accepts responsibility for the County Executive’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 CEC member for Finance and Economic Planning is of the opinion that the County Executive’s financial statements give a true and fair view of the state of the County Executive’s transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

The CEC member for Finance and Economic Planning further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal controls.

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The CEC member for Finance and Economic Planning confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under review were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for Finance and Economic Planning confirms that the County Executive's financial statements have been prepared in a format that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for Finance and Economic Planning on 30/6/21 2021.

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**Hon. Enock Kiplagat Keston**  
**County Executive Committee Member**  
**Finance and Economic Planning**



## **5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

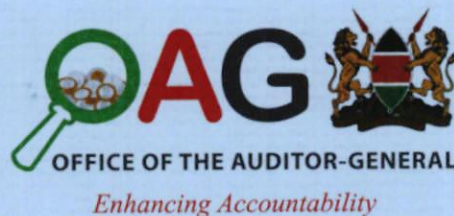
The CEC member for Finance and Economic Planning accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for Finance and Economic Planning is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

The CEC member for Finance and Economic Planning further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal controls.



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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### **Adverse Opinion**

I have audited the accompanying financial statements of County Executive of Baringo set out on pages 1 to 77, which comprise the statement of financial assets and liabilities as



at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - 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 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 Executive of Baringo as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and 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 Variance between Financial Statements and Integrated Financial Management Information System Reports**

The financial statements presented for audit and the Integrated Financial Management Information Systems (IFMIS) reports had significant variances as detailed out below:

<b>Item</b>	<b>Balance as per Financial Statements Kshs</b>	<b>Balance as per IFMIS Trial Balance Kshs</b>	<b>Variance Kshs</b>
Payments	5,383,581,575	5,461,415,171	(77,833,596)
Cash and Bank	2,285,478,612	1,183,884,738	1,101,593,874
Receivables	4,627,990	230,305,798	(225,677,808)
Payables	(73,759,504)	(67,774,840)	(5,984,664)
<b>Total</b>	<b>7,599,928,673</b>	<b>6,807,830,867</b>	<b>792,097,806</b>

Consequently, the accuracy and completeness of the financial statements prepared and submitted for audit could not be confirmed.

##### **1.2 Variance between Financial statements and Supporting Schedules**

The financial statements presented for audit differs with the ledger schedules submitted for review as detailed out below:



<b>Particulars</b>	<b>Financial Statement (Kshs)</b>	<b>Supporting Schedule (Kshs)</b>	<b>Variance (Kshs)</b>
Printing, Advertising and Information Supplies and Services	5,297,801	7,093,774	(1,795,973)
Rentals of Produced Assets	9,250,249	8,718,341	531,908
Hospitality Supplies and Services	25,300,246	34,277,794	(8,977,548)
Fuel, Oil and Lubricants	78,395,649	76,658,249	1,737,400
Other Operating Expenses	74,149,311	71,943,676	2,205,635
Routine Maintenance - Vehicles and Other Transport	32,775,882	29,388,501	3,387,381
Routine Maintenance - Other Assets	1,148,002	3,145,223	(1,997,221)
Other Grants and Payments	583,665,496	581,364,286	2,301,210
Construction of Buildings	167,303,120	176,628,620	(9,325,500)
Construction of Roads	150,938,138	173,494,202	(22,556,064)
Purchase of Office Furniture and General Equipment	4,256,101	5,502,801	(1,246,700)
Purchase of Certified Seeds, Breeding Stock and Live Animals	31,670,998	25,681,498	5,989,500
<b>Total</b>	<b>1,164,150,993</b>	<b>1,193,896,965</b>	<b>(29,745,972)</b>

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

### **1.3 Inaccurate Statement of Cash Flows**

The statement of cash flows reflects cash and cash equivalents at end of the year amounting to Kshs.2,216,347,098 which differs with cash and cash equivalents balance of Kshs.2,285,478,613 shown in the statement of assets and liabilities resulting to an unreconciled variance of Kshs.69,131,515.

Further, the statement of cash flows reflects nil balance for net change in accounts receivables and payables while the statement of assets and liabilities reflects net increase in accounts receivables and accounts payables amounting to Kshs.1,647,196 and Kshs.1,798,117, respectively resulting to net cash flow of Kshs.150,921.

Consequently, the accuracy and completeness of the statement of cashflows as presented and the cash and cash equivalents balance of Kshs.2,285,478,613 could not be confirmed.

### **1.4 Variance between statement of appropriation - recurrent and development combined and budget execution by programmes and sub-programmes**

The summary statement of appropriation - recurrent and development combined reflects budgeted and actual expenditure amounting to Kshs.7,912,538,919 and Kshs.5,383,581,585, respectively while the statement of budget execution by



programmes and sub programmes reflects budgeted and actual expenditure amounting to Kshs.7,880,851,694 and Kshs.5,482,818,692, respectively.

The variance of Kshs.31,687,225 and Kshs.99,237,107 for budgeted and actual expenditure was not reconciled.

## **2. Overstated Exchequer Receipts**

The statement of receipts and payments reflects exchequer releases amounting to Kshs.5,533,875,900 as disclosed in Note 1 to the financial statements which includes an amount of Kshs.433,130,250 which was received in the county revenue fund on 2 July, 2021 thereby overstating the receipts by the same amount. This is contrary to Section 97(4) of the Public Finance Management Act (County Government) Regulations, 2015 .

Consequently, the accuracy and completeness of the exchequer releases amounting to Kshs.5,533,875,900 could not be confirmed.

## **3. Failure to Remit Reimbursement and Refunds to County Revenue Fund**

The statement of receipts and payments reflects reimbursements and refunds amounting to Kshs.2,820,000 that were not remitted into the county revenue fund account. This is contrary to section 80(1)(a) of the Public Finance Management (County Government) Regulations, 2015 that requires all revenue receipts by the County Government to be paid into county revenue fund account.

In the circumstances, the accuracy and completeness of the reimbursement and refunds amounting to Kshs.2,820,000 could not be confirmed.

## **4. County Own Generated Receipts**

### **4.1 Unaccounted for Rent Revenue**

The statement of receipts and payments reflects county own generated revenue amounting to Kshs.205,203,689 which includes an amount of Kshs.13,760,887 in respect of rent as disclosed in Note 9 to the financial statements. However, review of rent ledgers provided for audit showed that the County collected an amount of Kshs.780,500 only from housing units with an expected annual revenue amounting to Kshs.5,448,000 resulting to uncollected rent arrears totalling to Kshs.4,667,500.

Consequently, the accuracy and completeness of the rent revenue amounting to Kshs.13,760,887 could not be confirmed.

### **4.2 Unsupported Sale of Market Establishments Revenue**

The statement of receipts and payments reflects county own generated receipts amounting to Kshs.205,203,689 which includes sale of market establishments revenue

amounting to Kshs.34,589,059 as disclosed in Note 9 to the financial statements. However, the supporting schedules showing the market name, name of payee, receipt number, amount paid and daily or monthly revenue collections control sheets were not provided for audit.

Consequently, the accuracy and completeness of the sale of market establishments revenue amounting to Kshs.34,859,059 could not be confirmed.

#### **4.3 Unexplained Variance for Other Health and Sanitation Revenue**

The statement of receipts and payments reflects county own generated receipts amounting to Kshs.205,203,689 which includes other health and sanitation revenue amounting to Kshs.81,837,356 as disclosed in Note 9 to the financial statements which differs with the bank statements balance of Kshs.78,717,044. The variance of Kshs.3,120,312 was not reconciled.

In the circumstances, the accuracy and completeness of other health and sanitation revenue amounting to Kshs.81,837,356 could not be confirmed.

#### **5. Unsupported Payment of Staff Salary Arrears**

The statement of receipts and payments reflects compensation of employees expenditure amounting to Kshs.2,851,505,899 which includes an amount of Kshs.88,056,666 paid to two thousand three hundred forty-seven (2,347) members of staff for salary arrears .

However, review of sampled staff files did not indicate the nature, cause of arrears and the accumulated periods.

Consequently, the accuracy and completeness of the compensation of employees' expenditure amounting to Kshs.88,056,666 could not be confirmed.

#### **6. Use of Goods and Services**

##### **6.1 Irregular Domestic Travel and Subsistence Expenditure**

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.709,114,145 which includes domestic travel and subsistence payments amounting to Kshs.144,415,505 as disclosed in Note 12 to the financial statements. Included in the domestic travel and subsistence expenditure is an amount of Kshs.14,343,133 paid in respect of reimbursements made to staff for various activities undertaken that were not supported by approvals by the Accounting Officer and source of funds applied.

Consequently, the regularity and validity of the domestic travel and subsistence expenditure amounting to Kshs.14,343,133 could not be confirmed.



## 6.2 Misclassification of Training Expenditure

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.709,114,145 which includes training expenses amounting to Kshs.36,206,554 as disclosed in Note 12 to the financial statements. Included in the training expenses is an amount of Kshs.30,650,642 which was incurred on activities not related to trainings and therefore resulting to misclassification of expenditure in the financial statements as detailed below:

Description	Amount (Kshs)
Travelling Costs	18,943,004
Pending Bills Board Allowances	856,000
Roads Supervision	238,750
Imprest for Travelling	10,612,888
<b>Total</b>	<b>30,650,642</b>

Consequently, the accuracy and completeness of the training expenses amounting to Kshs.30,650,642 could not be confirmed.

## 6.3 Unaccounted for Specialized Materials and Services

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.709,114,145 which includes an amount of Kshs.153,118,534 incurred on specialised materials and services out of which an amount of Kshs.57,018,328 was spent on supply of human drugs and non-pharmaceuticals to Baringo Referral Hospital on diverse dates. However, the payments were not supported by way of delivery notes and counter receipt vouchers (S13). In addition, physical verification done on 2 December, 2021 at the hospital stores showed that the drugs and non-pharmaceutical were not recorded in the stores.

Further, the specialised materials and services expenditure of Kshs.153,118,534 also includes a payment amounting to Kshs.3,482,700 made for supply of human drugs to Mogotio and Marigat Sub-County Hospitals. However, physical verification done on 2 December, 2021 at both facilities showed that several drugs with a total value of Kshs.825,350 were not supplied. No effort was taken by the Sub-County Pharmacist to recover the amount from the suppliers.

Consequently, the regularity and validity of the payments totalling to Kshs.57,843,678 incurred on specialised materials and services could not be confirmed.

## 6.4 Unsupported Fuel, Oil and Lubricants Expenditure

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.709,114,145 which includes fuel, oil and lubricants amounting to Kshs.78,395,649 as disclosed in Note 12 to the financial statements. Included in the fuel,



oil and lubricants expenditure is an amount of Kshs.30,260,117 incurred by six departments which was not supported by detailed order, fuel register, work tickets, list of motor vehicles, local service orders and supplier statements.

In addition, an amount of Kshs.27,552,221 spent by the department of roads to purchase bulk fuel for machinery and equipment used in road projects was not supported by way of specific roads done and kilometres covered, list of vehicles used, work tickets, equipment daily utilization schedules showing date and hours worked, detailed orders, fuel register and supplier statements. Further, this amount was omitted from the fuel, oil and lubricants expenditure.

Consequently, the regularity, accuracy and completeness of fuel, oil and lubricants expenditure amounting to Kshs.78,395,649 could not be confirmed.

## **6.5 Other Operating Expenses**

### **6.5.1 Unsupported Transfer to County Livestock Marketing Council**

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.709,114,145 which includes an amount of Kshs.74,149,311 incurred on other operating expenses as disclosed in Note 12 to the financial statements. Included in the other operating expenses is an amount of Kshs.1,056,700 transferred to County Livestock Marketing Council, being 25% of revenue collected from sale of livestock which was not supported by entity registration documents, purpose of the payment and expenditure returns.

Consequently, the validity and regularity of the other operating expenses amounting to Kshs.1,056,700 could not be confirmed.

### **6.5.2 Irregular Payment of Daily Subsistence Allowance**

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.709,114,145 which includes an amount of Kshs.74,149,311 incurred on other operating expenses as disclosed in Note 12 to the financial statements. Included in the other operating expenses is an amount of Kshs.4,249,600 paid to twelve County Treasury Staff to undertake diverse activities. However, the expenditure was not justifiable since the activities could be done at the county headquarters. Further, no imprest warrants were raised to facilitate subsequent accountability of the amounts paid.

Consequently, the validity and regularity of the other operating expenses amounting to Kshs.4,249,600 could not be confirmed.

## **6.6 Unsupported Routine Maintenance of Motor Vehicles Expenditure**

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.709,114,145 which includes an amount of Kshs.32,775,882 incurred



on routine maintenance of vehicles and other transport equipment as disclosed in Note 12 to the financial statements out of which an amount of Kshs.21,966,214 was not supported by motor vehicle logbooks showing repairs, driver defects report, pre and post repair inspection reports and receipt of tyres.

In the circumstances, the regularity and validity of routine maintenance of vehicles and other transport equipment expenditure amounting to Kshs.21,966,214 could not be confirmed.

## **7. Other Grants and Transfers**

### **7.1 Unsupported Other Current Transfers Grants**

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.583,665,497 which include an amount of Kshs.531,767,997 in respect of other current transfers grants as disclosed in Note 15 to the financial statements.

The other current transfers grants payments includes an amount of Kshs.143,899,046 that was not supported by grant agreement, bank statement showing opening balances, additions for the year, payments for the year and closing balance at the close of the year together with the expenditure returns.

Consequently, the accuracy, completeness and regularity of other current transfers grants amounting to Kshs.143,899,046 could not be confirmed.

### **7.2 Unsupported Transfers to Baringo Agricultural Sector Development Programme**

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.583,665,497 which include an amount of Kshs.531,767,997 in respect of other current transfers grants which further includes an amount of Kshs.12,558,503 that was transferred to Baringo Agricultural Sector Development Programme as disclosed in Note 15 to the financial statements. However, the payment was not supported by grant agreement, expenditure returns, project bank statement showing opening balance, additional funds for the year, payments for the year and closing balance.

Consequently, the regularity, accuracy and completeness of the transfers amounting to Kshs.12,558,503 to Baringo Agricultural Sector Development Programme could not be confirmed.

### **7.3 Kenya Climate Smart Agricultural Project**

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.583,665,497 which include an amount of Kshs.531,767,997 in respect of other current transfers grants which further includes an amount of Kshs.262,898,166 transferred to Kenya Climate Smart Agricultural Project as disclosed in Note 15 to the financial statements. However, the following anomalies were noted:



### **7.3.1 Unsupported Transfers**

The other current transfers grants amounting to Kshs.531,767,997 include an amount of Kshs.262,898,166 transferred to Baringo Kenya Climate Smart Agricultural Project. However, the supporting schedule reflects an amount of Kshs.206,350,625 resulting to unspent balance of Kshs.56,547,541 that was omitted from bank balances shown in the financial statements.

Further, the amount of Kshs.206,350,625 includes transfers of Kshs.151,621,248 made to seventeen (17) community driven development committees (CDDC) accounts and community-based organizations (CBOs) that were not supported by expenditure returns. In addition, the transfer amounting to Kshs.262,898,166 was not supported by grant agreement, expenditure returns, cash book, project bank statement showing opening balance, additional funds for the year, payments for the year and closing balance.

Consequently, the regularity, accuracy and completeness of transfers amounting to Kshs.262,898,166 to Baringo Kenya Climate Smart Agricultural Project could not be confirmed.

### **7.3.2 Irregular Payment of Subsistence Allowances**

The other current transfers grants amounting to Kshs.531,767,997 include an amount of Kshs.262,898,166 transferred to Baringo Kenya Climate Smart Agricultural Project which further includes subsistence allowances amounting to Kshs.8,734,649 paid to Community Driven Development Committee from KCSAP project account. However, the payments were not supported by report on the activities undertaken in micro-projects, names of payees, applicable rates and dates of field activity.

Consequently, the regularity and validity of subsistence allowances payments amounting to Kshs.8,734,649 could not be confirmed.

### **7.3.3 Long Outstanding Imprest**

The other current transfers grants amounting to Kshs.531,767,997 include an amount of Kshs.262,898,166 transferred to Baringo Kenya Climate Smart Agricultural Project which further includes imprest amounting to Kshs.6,087,140 advanced to various Officers that was not surrendered and remained outstanding as at 30 June, 2021. This amounts to irregular issue of loans from government funds. No explanation was provided for failure to recover the outstanding imprest from the Officers' salaries.

Consequently, the validity, completeness and recoverability of imprests amounting to Kshs.6,087,140 advanced to the Officers could not be confirmed.

### **7.3.4 Unsupported Routine Maintenance of Motor Vehicles Expenditure**

The other current transfers grants amounting to Kshs.531,767,997 include an amount of Kshs.262,898,166 transferred to Baringo Kenya Climate Smart Agricultural Project which



further includes an amount of Kshs.1,529,673 paid out of KCSAP project account in respect of routine maintenance of motor vehicles. However, the payment was not supported by driver defect report, pre and post mechanical inspection report to confirm repairs recommended and undertaken and logbook indicating date of repairs. Further, although items were received vide counter receipt vouchers (S13), they were not taken on charge in the store and no evidence was provided to show they were subsequently issued for fitting into the motor vehicles.

Consequently, the validity and regularity of routine maintenance of motor vehicles payments amounting to Kshs.1,529,673 could not be confirmed.

### **7.3.5 Unsupported Expenditure on Office Furniture and Stationery**

The other current transfers grants amounting to Kshs.531,767,997 include an amount of Kshs.262,898,166 transferred to Baringo Kenya Climate Smart Agricultural Project which further includes an amount of Kshs.1,477,649 paid out of KCSAP project account for procurement of office furniture and stationery. However, although the items were received vide counter receipt vouchers (S13), there was no evidence that they were taken on charge in the stores and subsequently issued to users vide counter receipt and issue voucher (S11).

Consequently, the validity and regularity of furniture and stationery expenditure amounting to Kshs.1,477,649 could not be confirmed.

### **7.3.6 Irregular Payment of Subsistence Allowances**

The other current transfers grants amounting to Kshs.531,767,997 include an amount of Kshs.262,898,166 transferred to Baringo Kenya Climate Smart Agricultural Project which further includes a payment amounting to Kshs.8,874,000 made out of the Kenya Climate Smart Agriculture Project (KCSAP) account in respect of staff claims for daily subsistence allowances. However, the payments were made without prior approval as required by the KCSAP Finance Manual and were not supported by report on the activities undertaken in micro-projects, the payees job groups and the applicable rates and dates of field activity.

Consequently, the regularity and completeness of the daily subsistence allowances amounting to Kshs.8,874,000 could not be confirmed.

## **7.4 Unauthorized Expenditure of Danida Grants**

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.583,665,497 as disclosed in Note 15 to the financial statements which include other current transfers grants amounting to Kshs.531,767,997 which further includes Danida grants amounting to Kshs.18,859,716 transferred to medical facilities within the County. However, the amount transferred differs with the approved budget amount of Kshs.14,490,000 resulting to unauthorised expenditure of Kshs.4,369,716.



Further, an amount of Kshs.833,382 disbursed to health facilities in respect of Covid-19 fund was omitted from the Danida grants amounting to Kshs.18,859,716 transferred to medical facilities. In addition, the bank statement for Danida grants showing opening balances, funds added in the year, payments out of the account and the balance as at 30 June, 2021 was not provided for audit.

Consequently, the validity, accuracy and completeness of Danida grants amounting to Kshs.18,859,716 could not be confirmed.

## **7.5 Unsupported Other Capital Transfers**

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.583,665,497 as disclosed in Note 15 to the financial statements which include other capital transfers grants amounting to Kshs.7,897,500 issued to vocational training institutes within the County. However, the other capital transfers grants amounting to Kshs.7,897,500 differs with total receipts of Kshs.20,494,894 resulting to unspent funds amounting to Kshs.12,597,394 that were not reflected in the financial statements.

Further, the other capital transfers grants payments were not supported by grant agreement, bank statement showing opening balances, funds added in the year, payments out of the account and the balance as at 30 June, 2021 and expenditure returns from the learning institutions.

In the circumstances, the accuracy and completeness of other capital transfers grants amounting to Kshs.7,897,500 could not be confirmed.

## **8. Acquisition of Assets**

### **8.1 Unsupported Construction of Buildings**

The statement of receipts and payments reflect acquisition of assets expenditure amounting to Kshs.532,649,064 as disclosed in Note 17 to the financial statements which includes an amount of Kshs.167,303,120 in respect of construction of buildings .However, supporting documents showing specific description of the building, land reference number, name of contractor, contract number, contract value and payments for the year were not provided for audit.

Consequently, the accuracy and completeness of construction of buildings payments amounting to Kshs.167,303,120 could not be confirmed.

### **8.2 Unexplained Variance and Unsupported Road Maintenance Levy Funded Roads Expenditure**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 as disclosed in Note 17 to the financial statements which includes an amount of Kshs.150,938,138 incurred on construction of roads out of which roads valued at Kshs.28,233,100 were financed through Road Maintenance Levy Fund



(RMLF). However, the RMFL funded roads expenditure was not supported by approved work plans indicating specific roads and kilometres to be covered.

Further, the road maintenance levy fund had an opening balance of Kshs.56,453,258, additional funds received were amounting to Kshs.76,409,452 and payments out of the account were totalling to Kshs.28,233,100 resulting to unspent balance of Kshs.132,844,710. However, the fund bank account showed a closing balance of Kshs.249,055,015 resulting to unexplained funding amounting to Kshs.116,210,305.

Consequently, the accuracy and completeness of the construction of roads expenditure of Kshs.150,938,138 could not be confirmed.

### 8.3 Unsupported Expenditure for Rehabilitation of Water Projects

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 as disclosed in Note 17 to the financial statements which includes construction and civil works payments amounting to Kshs.142,081,825 out of which an amount of Kshs.23,759,297 was spent on repairs and rehabilitations of water projects, existing water pumps, pipeline works, water tanks, water pans and intake work. However, the works were not supported by pre-inspection and post inspection reports to confirm the scope of intended works and works done, bills of quantities and inspection and acceptance certificates.

In the circumstances, the regularity, accuracy and completeness of construction and civil works payments amounting to Kshs.23,759,297 could not be confirmed.

### 8.4 Purchase of Motor Vehicles and Other Transport Equipment

#### 8.4.1 Lack of Ownership Documents for Machinery

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 which includes purchase of motor vehicles and other transport equipment payments amounting to Kshs.5,340,552 as disclosed in Note 17 to the financial statements. However, ownership documents for supply and delivery of earth moving machinery at a contract sum of Kshs.52,050,000 as detailed below were not provided for review and the machinery were not recorded in the asset register.

No.	Earth Moving Machinery	Cost (Kshs)
1.	Drilling Rig Set complete with Compressor, Welding Generator Mud Pump and Measuring Dipper, Chassis No. MB1HTGHD1JRBY2360, Engine No. JCHZ425224.	34,650,000
2.	Support Truck – large 6*4 15-ton, Chassis No. MB1DTKYC5JRXZ6799 Engine No. JCHZ443393.	7,500,000
3.	Test Pumping Unit, Chassis No. MBIANJJC6JEXC1694 Engine No. JYHZ442412.	9,900,000
	<b>Total</b>	<b>52,050,000</b>



Consequently, the ownership and existence of the machinery amounting to Kshs.52,050,000 could not be confirmed.

#### **8.4.2 Lack of Logbook for Motor Cycle**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 which includes purchase of motor vehicles and other transport equipment payments amounting to Kshs.5,340,552 as disclosed in Note 17 to the financial statements. However, the purchase of motor vehicles and other transport equipment expenditure includes an amount of Kshs.584,000 incurred on purchase of Yamaha motorcycle which was not supported by delivery note, inspection and acceptance committee report and the Logbook. Further, the asset was not recorded in the asset register.

Consequently, the ownership and existence of the motorcycle purchased at an amount of Kshs.584,000 could not be confirmed.

#### **8.5 Unsupported Expenditure for Purchase of Information Communication Technology Equipment**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 which includes an amount of Kshs.5,601,845 incurred on purchase of ICT equipment which comprise of laptops and smart phones under the Kenya Devolution Support Programme as disclosed in Note 17 to the financial statements. However, the expenditure was not supported by budget, requisition for procurement, list of beneficiaries and updated assets register.

Consequently, the accuracy and completeness of purchase of ICT equipment expenditure amounting to Kshs.5,601,845 could not be confirmed.

#### **8.6 Purchase of Certified Seeds, Breeding Stock and Live Animals**

##### **8.6.1 Irregular Purchase of Tilapia Fingerlings and Fish Feeds**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 as disclosed in Note 17 to the financial statements which includes purchase of certified seeds, breeding stock and live animals payments amounting to Kshs.31,670,998 out of which an amount of Kshs.3,999,998 was incurred on the purchase of tilapia fingerlings and supplementary fish feeds. However, the expenditure was not supported by receipt and issue vouchers from the stores, approved list of beneficiaries and distribution list to final users.

Consequently, the regularity, accuracy and completeness of the purchase of tilapia fingerlings and supplementary fish feeds amounting to Kshs.3,999,998 could not be confirmed.



### **8.6.2 Irregular Purchase of Seedlings**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 as disclosed in Note 17 to the financial statements which includes purchase of certified seeds, breeding stock and live animals payments amounting to Kshs.31,670,998 which further includes an amount of Kshs.12,700,000 incurred on procurement of seedlings. However, nine thousand (9,000) seedlings valued at Kshs.1,650,000 were not delivered.

Further, although 110,100 seeds valued at Kshs.11,050,000 were delivered, there was no evidence that they were taken on charge in the stores and issued to the recipients vide the counter receipt and issue voucher (S11).

In addition, the distribution of the seedling was done in the month of August, 2021 whereas the early warning bulletin in March, 2021 from the National Drought Management Authority - Baringo County had forecasted the months of July, August, September, October and November as long dry spell with no rainfall. It is therefore, unclear what guided the decision of the Management.

Consequently, the regularity and validity of the purchase of seedlings amounting to Kshs.12,700,000 could not be confirmed.

### **8.6.3 Unexplained Variance and Unsupported Transfer of Funds to Tugen Hills Farmers' Cooperative Society**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 as disclosed in Note 17 to the financial statements which includes purchase of certified seeds, breeding stock and live animals payments amounting to Kshs.31,670,998. Included in the purchase of certified seeds, breeding stock and live animals expenditure of Kshs.31,670,998 is an amount of Kshs.5,500,000 transferred to the Cooperative Society for the construction of coffee mills plant at Katimok Baringo North Sub-County based on a memorandum of understanding between the County Government of Baringo and the Company. However, the development vote bank statement showed a payment amounting to Kshs.7,000,000 resulting to excess transfer of Kshs.1,500,000 that was not explained.

Further, according to the memorandum of understanding , the County Government of Baringo was to finance the supply of electricity bill at a cost of Kshs.1,346,941 (U\$13,469.41), rehabilitate one (1) km Coffee mill site access road at a cost of Kshs.1,654,000 (U\$16,540) and support construction of the mill. However, the expenditure amounting to Kshs.5,500,000 was not supported by expenditure returns.

In the circumstances, the accuracy and completeness of transfer of funds to Cooperative Society amounting to Kshs.5,500,000 could not be confirmed.



## **9. Cash and Cash Equivalents**

### **9.1 Unsupported and Unreconciled Bank Balances**

The statement of assets and liabilities reflects a bank balance of Kshs.2,280,045,646 as disclosed in Note 21A to the financial statements. However, the bank balance of Kshs.2,280,045,646 was not supported by certificates of bank balances, cash book extracts and bank reconciliation statements.

Further, the bank balance erroneously included an amount of Kshs.24,339,305 in respect of ten (10) revenue collection bank accounts that had not been transferred to county revenue fund. In addition, the bank balance excluded an amount of Kshs.134,845,662 held in twenty-one (21) commercial bank accounts as shown in **Appendix 1**.

Consequently, the accuracy and completeness of bank balances of Kshs.2,280,045,646 could not be confirmed.

### **9.2 Unreconciled and Unsupported Bank Balance for Baringo County Road Maintenance Levy Fund Account**

The statement of assets and liabilities reflects a bank balance of Kshs.2,280,045,646 as disclosed in Note 21A to the financial statements which includes a balance of Kshs.249,055,016 held in Baringo County Road Maintenance Levy Fund Account. However, the balance differs with the fund account cashbook balance of Kshs.104,611,609 resulting to an unexplained variance of Kshs.144,443,406. Further, the bank reconciliation statement and the certificate of bank balance as at 30 June, 2021 were not provided for audit.

In the circumstances, the accuracy and completeness of Baringo County Road Maintenance Levy Fund balance of Kshs.249,055,016 could not be confirmed.

### **9.3 Unsupported Cash Balances**

The statement of assets and liabilities reflects a cash balance of Kshs.5,432,967 as disclosed in Note 21B to the financial statements. However, the balance was not supported by board of survey reports indicating the respective cashbook balances and imprest warrants.

Consequently, the accuracy, completeness and existence of the cash balance of Kshs.5,432,967 could not be confirmed.

## **10. Unsupported and Unreconciled Accounts Receivables**

The statement of assets and liabilities reflects accounts receivables balance of Kshs.4,627,990 as disclosed in Note 22 to the financial statements. However, the trial balance reflects a balance of Kshs.362,829,765 from the previous year balance of



Kshs.342,843,818 resulting to an increase of accounts receivables balance of Kshs.19,985,947 in the year under review that was not supported by imprest warrants or register and approved surrender payment vouchers as detailed below:

Details	Account Code	2020/2021 TB Balance (Kshs)	2019/2020 TB Balance (Kshs)	Increase in the Year (Kshs)
Other Debtors and Prepayments	6741010	132,523,967	131,626,067	897,900
Imprests	6760100	230,305,798	211,217,751	19,088,047
<b>Total</b>		<b>362,829,765</b>	<b>342,843,818</b>	<b>19,985,947</b>

Further, the increase in outstanding imprest balance of Kshs.19,088,047 during the year under review differs with the accounts receivables balance of Kshs.4,627,990 shown in the financial statements resulting to an unexplained variance of Kshs.14,460,057.

In addition, included in the outstanding imprest balance of Kshs.4,627,990 is an amount of Kshs.4,300,000 that remained unsurrendered for a period exceeding six months which was in breach of Section 93(5) of the Public Financial Management (County Governments) Regulations 2015.

In the circumstances, the accuracy, completeness and recoverability of the accounts receivables balance of Kshs.4,627,990 could not be confirmed.

#### **11. Unsupported and Unreconciled Accounts Payables**

The statement of assets and liabilities reflects accounts payables balance of Kshs.73,759,505 as disclosed in Note 23 to the financial statements. However, the balance was not supported by detailed schedule showing opening balance, additions and payments in the year to arrive at the closing balance. Further, the cashbook balance of Kshs.73,751,921 differs with the financial statement balance of Kshs.73,759,505 resulting to an unreconciled variance of Kshs.7,584.

In the circumstances, the accuracy, completeness and existence of the accounts payables balance of Kshs.73,759,505 could not be confirmed.

#### **12. Unsupported and Omitted Pending Accounts Payables**

Annex 2 to the financial statements reflects pending accounts payables balance of Kshs.195,267,242 for the year ended 30 June, 2021. However, the balance was not supported by opening balances, additions for the year and payments to arrive at the closing balance.

In addition, The National Treasury Circular No.14/2021. Ref. No. IGFR/PB/01/JJ/ (169) of 28 October, 2021 indicated that the County Government of Baringo had failed to remit pension deductions amounting to Kshs.168,962,015, which were however, omitted from the pending accounts payable balance.

Consequently, the accuracy and completeness of the pending accounts payable balance of Kshs.195,267,242 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

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

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.7,912,538,919 and Kshs.6,318,894,223 respectively, resulting to an underfunding amounting to Kshs.1,593,644,696 or 20% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.7,912,538,919 and Kshs.5,383,581,585 respectively, resulting to under expenditure of Kshs.2,528,957,335 or 32% of the budget.

Further, the summary statement of appropriation - recurrent and development combined reflects county own generated receipts budget amounting to Kshs.346,088,720 against actual receipts totaling to Kshs.205,203,689 on comparable basis resulting to under collection of revenue amounting to Kshs.140,885,031 or 41% of the budget.

The underfunding, under collection and underperformance affected the planned activities and may have impacted negatively on the delivery of services to the residents of Baringo County.

### **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 Conclusion on Lawfulness and Effectiveness in Use of Public Resources section 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. Baringo County Older Persons and Persons with Disabilities Fund**

During the year under review, the County transferred an amount of Kshs.1,950,000 to the Baringo County Older Persons and Persons with Disabilities Fund. However, the Fund did not have approved enabling Act and therefore the transfer of funds was illegal.

Consequently, the Management was in breach of the law.

### **2. Unbudgeted Purchase of Office Furniture and Equipment**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 as disclosed in Note 17 to the financial statements which includes an amount of Kshs.4,256,101 incurred on purchase of office furniture and general equipment out of which items including laptops and computer chairs valued at Kshs.2,221,320 were procured without budgetary provision .

This is contrary to Section 53(9) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer who knowingly commences any procurement process without ascertaining whether the good, work or service is budgeted for, commits an offence under this Act.

Consequently, the Management was in breach of the law.

### **3. Compensation of Employees in Excess of Mandatory Limit**

The statements of receipts and payments reflects compensation of employees' expenditure amounting to Kshs.2,851,505,900 as disclosed in Note 11 to financial statements. However, it was observed that the percentage of the expenditure to the County's total receipts amounting to Kshs.6,318,894,223 was forty-five percent (45%) which exceeded the set limit of thirty-five percent (35%).

Consequently, the Management was in breach of the law.

### **4. Non-Compliance on Ethnic Diversity**

Review of the payroll showed that three thousand eighty (3,080) employees out of the County's three thousand six hundred eighty-six (3,686) employees (or 84%) are from the ethnic community that is dominant in the County contrary to Section 65(1)(e) of the County Governments Act, 2012.

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

### **5. Payments of Salaries Outside the Payroll**

The statement of receipts and payments reflects compensation of employees expenditure amounting to Kshs.2,851,505,900 as disclosed in Note 11 to the financial statements

which includes salary payments amounting to Kshs.61,484,375 made outside the Integrated Payroll Personnel Database (IPPD) systems. This practice is inconsistent with sole purpose of creation of an IPPD system which is maintained for accurate and consistent personnel data in the public services. No reason was given for this practice.

Consequently, the County was in violation of the Treasury Circular No.13/2019 dated 28 August, 2019, which states that Integrated Payroll Personnel Database (IPPD) must support the allocation of personnel emoluments and each Ministry, Department and Agency (MDA) will be required to provide this information to support personnel requirements.

#### **6. Non-Recovery of PAYE from Employees**

Audit of the IPPD payroll showed that Pay As You Earn (PAYE) was not deducted from the salaries of eighty-five (85) Officers with gross earning of Kshs.8,164,341 and taxable income of Kshs.8,101,985. No reason was provided for the act of omission by Management.

Consequently, the Management did not comply with the law to this extent.

#### **7. Non-Remittance of Public Service Superannuation Scheme Fund Deduction**

Audit of the IPPD payroll showed that the County Government deducted an amount of Kshs.2,755,961 from employees in respect of Public Service Superannuation Scheme together with the employer contribution of Kshs.20,673,219 totalling to Kshs.23,429,180 for the year under review. However, at the time of audit in November, 2021, the amount had not been remitted to the pension scheme Fund.

Consequently, the Management was in breach of the law.

#### **8. Irregular Extension of Contract Periods for Projects**

The statement of receipts and payments reflects acquisition of assets expenditure amounting to Kshs.532,649,064 which includes an amount of Kshs.142,081,825 incurred on construction and civil works. Included in the construction and civil works expenditure is an amount of Kshs.18,113,039 paid in respect of eight (8) contracts whose periods were extended without prior recommendation by the evaluation committee or receipt of certificates from the tenderers requesting extension contrary to Section 139(2) of the Public Procurement and Assets Disposal Act, 2015.

Consequently, the Management was in breach of the law.

#### **9. Irregular Recruitment of Staff**

The statement of receipts and payments reflects compensation of employees expenditure amounting to Kshs.2,851,505,900 out of which an amount of Kshs.4,687,981



was incurred on salary payments to twenty (20) employees who were engaged on contract during the year under review. However, the payments were not supported by staff establishment report and evidence of the recruitment process. Further, the appointment letters were signed by the County Secretary in breach of Section 63(1) of the County Governments Act, 2012 which gives the County Public Service Board absolute power to make appointments and promotions in respect of the offices in the County Public Service.

Consequently, the Management was in breach of the law.

#### **10. Excess Transfers to the County Assembly**

The statement of receipts and payments reflects transfers to other government units amounting to Kshs.706,646,979 in respect of transfers to the County Assembly which accounts for eleven percent (11.2%) of the total county revenue amounting to Kshs.6,318,894,223. However, the amount exceeds the seven percent (7%) limit set under section 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditures of a County Assembly shall not exceed seven per cent of the total revenues of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

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

#### **11. Lack of Managed Equipment Service Lease Contract**

As reported previously, the County Executive and the State Ministry of Health of the National Government in 2015 signed a Memorandum of Understanding (MoU) relating to the provision of medical equipment and related services, otherwise referred to as the Managed Equipment Services (MES). The medical equipment would be provided to two health facilities in the County, namely, Eldama Ravine Hospital and Baringo Hospital on a seven (7) year lease arrangement.

According to the annual County Allocation of Revenue Act (CARA), in the six years that the MES Programme has been in operation, the County has paid lease rentals amounting to Kshs.751,170,214 .

The lease rentals paid by the County are reflected in the CARA as a conditional grant for leasing of medical equipment. However, the amount is not remitted to the County Government, but is retained by the Ministry of Health. Further, examination of records showed that the basis of the amount of annual lease rentals could not be determined and the county did not have a register for recording the delivered managed equipment service assets.

Consequently, I was unable to confirm if the County residents received value for money from the Managed Equipment Services (MES) Programme.



## 12. Expenditure above the Approved Budget

The statement of receipts and payments reflects use of goods and services payments amounting to Kshs.709,114,145. However, the expenditure includes items with approved budget of Kshs.68,322,978 in respect of various departments against actual expenditure of Kshs.108,809,833 resulting to unauthorised expenditure of Kshs.40,486,856 as shown in **Appendix 2**.

No evidence was provided to show that the over expenditure amounting to Kshs.40,486,856 was approved by the County Assembly before being incurred.

Consequently, the Management was in breach of the law.

## 13. Irregular Contracting of Private Advisory Service Providers

Review of records provided for audit showed that payments amounting to Kshs.12,515,000 were made from the project account to private advisory service providers under the Building Institutional Capacity and Strengthening Service Delivery as detailed below:

Project	PV. No.	Contract Price (Kshs)	Amount (Kshs)
CVCDC Project Sorghum	20/21-23	3,000,000	2,700,000
CVCDC Project Dairy	20/21-24	3,900,000	3,510,000
CVCDC Project Green Grams	20/21-25	3,000,000	2,700,000
CVCDC Project Poultry	20/21-26	4,000,000	3,605,000
		<b>13,900,000</b>	<b>12,515,000</b>

However, no evidence was provided to show that the service providers were competitively sourced and the amount of Kshs.12,515,000 was paid in accordance with deliverables spelt in the contract agreements.

Consequently, the Management acted in violation of procurement regulations in the KCSAP manual and value for money was not realised from payments made to the service providers.

## 14. Delayed Completion of Projects

Note 17 to the financial statements reflects construction and civil works expenditure amounting to Kshs.142,081,825 out of which projects valued at Kshs.39,882,447 remained incomplete as at November, 2021 and the contract period had expired as shown in **Appendix 3**. No explanation was provided for delayed implementation of the projects.

Further, the project implementation status report was not provided for audit and it was not possible to confirm whether the projects were constructed on public land since no ownership documents were provided for audit.



Consequently, value for money was not realised from the incomplete projects.

## **15. Irregular Award of Tenders**

### **15.1 Kewangoi Maize Store**

The County Government engaged a contractor on 16 May, 2016 for construction of Kewangoi maize store at a contract sum of Kshs.3,627,146 but the contractor declined undertaking the works quoting health problems. The contract was then awarded to the second lowest bidder through recommendation of the Director Supply Chain Management to the Chief Officer, vide letter reference No. BRCG/TNR/VOL II (85) of 26 September, 2016 for a contract sum of Kshs.4,389,182. As at October, 2017 the Contractor had been paid a total of Kshs.1,406,700 before the contract was terminated for unclear reasons.

Subsequently, the contract was awarded to the third lowest bidder at a contract sum of Kshs.2,792,370, to commence on 6 February, 2020 and end on 06 April, 2020. At the time of audit in November 2021, an amount of Kshs.2,012,370 had been paid to the contractor on 19 July, 2021. However, the following anomalies were noted:

- i. There was no evidence or correspondence provided for review showing that the first contractor was unable to do the work.
- ii. Section 136(1) of the Public Procurement and Asset Disposal Act, 2015 only allows for tender award to the second lowest bidder if all successful tenderers decline to enter into a written contract in writing. In this case, the first contractor had signed the contract on 16 May, 2016. It was therefore not clear how the contract was awarded to the second lowest bidder.
- iii. The second lowest bidder had been disqualified at the preliminary level for not attaching a valid NCA certificate, valid tax compliance, PIN and VAT certificate, registration with AGs chambers, bid security performance bond. It is not clear how the firm was later awarded the contract.
- iv. There was no inspection report or interim certificate showing the work done by the second contractor to justify the payment amounting to Kshs.1,406,700 to the firm.
- v. There was no evaluation of remaining works which would have formed the basis for the terms to re-award the contract to the third lowest contractor.
- vi. Documents including valid NCA certificate, valid tax compliance certificate, Kenya Revenue Authority Personal Identification Number, VAT certificates and business registration certificate for the third contractor were not provided for audit.

Consequently, the Management was in breach of the law.



## 15.2 Kapunyany Borehole

The contract for drilling and capping of Kapunyany Borehole was awarded at a contract sum of Kshs.2,436,800. The agreement was signed on 21 June, 2019 for works to commence on 25 August, 2019 and end on 15 September, 2019, which was later extended to 15 June, 2020. The Contractor was later paid an amount of Kshs.2,142,611 on 23 April, 2021, based on completion certificate dated 16 June, 2020.

A letter from Kenya Revenue Authority (KRA) to the County Government of Baringo dated 27 May, 2020, KRA demanded payment of tax due from the contractor amounting to Kshs.6,279,054. However, the County Government did not pay tax dues from the contractor and therefore did not adhere to KRA demand notice that stated that any moneys due to the taxpayer, should be paid to the VAT and income tax main collection accounts at the Central Bank.

Further, business permit, certificate of incorporation, valid NCA certificate, valid tax compliance certificate and CR12 for the awarded contractor were not provided for audit hence it was not clear how the contractor was awarded the contract in the absence of the documents.

Consequently, the Management was in breach of the law.

## 16. Delayed Completion of the Monitoring and Evaluation System

Note 17 to the financial statements reflects purchase of specialised plant, equipment and machinery payments amounting to Kshs.10,328,264 out of which an amount of Kshs.4,000,000 was paid to a firm, as part payment for developing the County Integrated Monitoring and Evaluation Information System (CIMEIS) at a contract price of Kshs.34,979,800. The objective of the project, which commenced on 15 May, 2018 was to monitor and review the progress of projects that are implemented by the County Executive of Baringo. At the time of audit, an amount of Kshs.10,544,036 had been paid. However, the system was still under development despite the contract period having expired on 15 May, 2021. No explanation was provided by Management to justify the delay in executing the contract.

Consequently, value for money was not realised from the incomplete project.

## 17. Stalled Projects

During the year under review, it was observed that the County had undertaken several new projects which were at various stages of completion while the ones initially started were abandoned. Physical verification carried out on the month of December 2021 showed that 3 projects which started in 2015/2016 financial year and with contract sum of Kshs.190,341,736 and total payments made amounting to Kshs.63,227,399 had stalled as shown in **Appendix 4**.

Consequently, value for money was not realised from the stalled projects.



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 for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **1. Under Collection of Single Business Permit License Fees**

The statement of receipts and payments reflects county own generated receipts amounting to Kshs.205,203,689 as disclosed in Note 9 to the financial statements which include business permits receipts amounting to Kshs.37,296,688. Examination of the business register showed that 11,028 businesses are registered under various categories in the County with an expected revenue inflow of Kshs.50,276,300. However, only an amount of Kshs.37,296,688 was realized from the revenue stream resulting to under collection of Kshs.12,662,012 or 25%. It is not clear what measures the County Government has put in place to improve revenue collection.

Consequently, the internal controls in relation to single business permit license fees were not working as intended during the year under review.

#### **2. Under-Collection of Land Rates and Rents**

Annex 11 to the financial statements reflects plot rate and rent arrears balance of Kshs.144,112,445 as at 30 June, 2021 (Kshs.130,335,553 as at 30 June, 2020), showing an increase of land rates and rent arrears amounting to Kshs.14,776,892. The balances show that the amount collected in the year was only 11% of the opening balance.

Consequently, the County is not likely to deliver services due to the huge shortfall in rates and rent collection.

#### **3. Lack of Updated Valuation Roll**

During the year under review, the County did not have an updated valuation roll which maps out property owners and the amount in annual rates that each should pay. The



valuation roll in use was prepared in the year 2009 by the defunct Municipal Council of Kabarnet.

Consequently, this implies that the County did not have an updated valuation roll that considers current economic factors and new eligible property owners to maximise revenue from land rates.

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,



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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 Executive'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 Executive 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 Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**20 May, 2022**



## Appendices

### Appendix 1

#### Unsupported and Unreconciled Bank Balances

S/No	Account Name	Account Number	Account Type	Bank	Branch	Balance as per Bank Certificates (Kshs)
1.	Baringo South Sub-County Account	1150712295	Payment	Kenya Commercial Bank	Kabarnet	30,426
2.	Baringo North Sub-County Account	1151223360	Payment	Kenya Commercial Bank	Kabarnet	71,157
3.	Mogotio Sub-County Account	1150620439	Payment	Kenya Commercial Bank	Eldama Ravine	452,926
4.	Tiaty Sub-County Account	1150812168	Payment	Kenya Commercial Bank	Kabarnet	2,303
5.	Baringo County Kimalel Account	1148038116	Payment	Kenya Commercial Bank	Kabarnet	6,570
6.	Baringo County Government Admin Account	1151200948	Payment	Kenya Commercial Bank	Kabarnet	371,758
7.	Kabarnet Town Account	1151177962	Payment	Kenya Commercial Bank	Kabarnet	1,081
8.	Baringo Central Sub County Account	1151177687	Payment	Kenya Commercial Bank	Kabarnet	1,500
9.	Baringo County Government E/R Account	1151021113	Payment	Kenya Commercial Bank	Kabarnet	30,042
10.	Marigat Sub District Hospital Account	1149248599	FIF Account	Kenya Commercial Bank	Kabarnet	240,896
11.	Kabartonjo District Hospital Account	1149215593	FIF Account	Kenya Commercial Bank	Kabarnet	51,150
12.	Chemolingot District Hospital Account	1149247665	FIF Account	Kenya Commercial Bank	Kabarnet	74,400
13.	Kabarnet District Hospital Imprest Account	1149215399	FIF Account	Kenya Commercial Bank	Kabarnet	12,353,165

S/No	Account Name	Account Number	Account Type	Bank	Branch	Balance as per Bank Certificates (Kshs)
14.	Eldama Ravine Sub-District Hospital Account	1149251662	FIF Account	Kenya Commercial Bank	Kabarnet	1,431,723
15.	Kabarnet Hospital Maternity Account	1390262398087	FIF Account	Equity Bank	kabarnet	2,366
16.	Chemolingot Hospital Maternity	1390262464783	FIF Account	Equity Bank	kabarnet	3,640
17.	Kabartonjo Hospital Maternity	1390262402687	FIF Account	Equity Bank	kabarnet	1,775
18.	Baringo County EU Ideas Account	1390278540166	FIF Account	Equity Bank	Kabarnet	52,287,978
19.	Baringo County CHMT HSSF Account	1148499059	Payment	Kenya Commercial Bank	Kabarnet	4,192,835
20.	Kenya Climate Smart AGR PJT Baringo	1246287420	Payment	Kenya Commercial Bank	kabarnet	63,152,180
21.	Baringo County Government Operations-DFP	1154242250	Revenue	Kenya Commercial Bank	Kabarnet	85,784
						<b>134,845,655</b>



## Appendix 2

### Expenditure above the Approved Budget

<b>Particulars</b>	<b>Departments</b>	<b>Budget Kshs</b>	<b>Actual Expenditure Kshs</b>	<b>Un-Authorised Expenditure Kshs</b>
Fuel, Oil and Lubricant	6	11,679,273	21,676,943	(9,997,670)
Training Expenses	8	12,900,000	33,264,432	(20,364,433)
Utilities Supplies and Services	3	36,100,000	41,903,458	(5,803,458)
Communication, Supplies and Services	10	7,643,705	11,965,000	(4,321,295)
<b>Total</b>		<b>68,322,978</b>	<b>108,809,833</b>	<b>(40,486,856)</b>

## Appendix 3

### Delayed Completion of Projects

Date	Payee	Details	PV No.	Amount paid (Kshs)	Contract Sum (Kshs)	Status
19-Feb-2021	Kiplan Enterprises	Yeptos Water Project part payment – Construction of 2 No. 100 m <sup>3</sup> and 1 No. 50 m <sup>3</sup> , intake rehabilitation and pipeline extension	D47	3,444,840	5,474,065	Ongoing 80% complete
30-Jun-2021	Rotalink Engineering	Chesirimion Water Project - Installation of submersible solar-driven pump, solar panels, support structure, water kiosk, fencing and cattle trough	D303	2,792,300	3,995,507	Ongoing 70% complete
30-Jun-2021	Grane Construction Company Ltd	Chemoinoi Water Project - Installation of pump set, solar panels, support structure and 50 m <sup>3</sup> masonry tank, cattle trough, fencing and pipe works (equipping of borehole)	D318	2,332,776.65	3,841,250	Ongoing 70% complete
30-Jun-2021	Notion Enterprises	Krezia Borehole - Supply and installation of submersible pump, solar panels, support structure, 50 m <sup>3</sup> masonry tank, water kiosk, cattle trough	D237	2,190,060	3,976,865	Ongoing 70% complete
30-Jun-2021	Kalkulas Investment Limited	Kapkut Water Project – Piping, fittings, anchorage,	D361	2,168,959	2,429,955	Ongoing 60% complete



Date	Payee	Details	PV No.	Amount paid (Kshs)	Contract Sum (Kshs)	Status
		manhole covers & construction 50 m <sup>3</sup> masonry tank				
30-Jun-2021	Segecha Construction Ltd	Balatiat Kapnornor Water Project - Trenching, pipe laying, jointing and borehole repair, water kiosk, 25 m <sup>3</sup> masonry tank	D242	2,054,200	2,994,475	Ongoing 70% complete
30-Jun-2021	Kalkulas Investment Limited	Chemususu WP - Construct 100m <sup>3</sup> masonry tank, (Munyore), rehabilitation of 100 m <sup>3</sup> tank (Kokwomoi) desilting intake (Narosure), supply and lay pipes ( Tendwet)	D196/	1,937,988	3,972,340	Ongoing 70% complete
30-Jun-2021	Grane Construction Company Ltd	Olkokwe Water Projects - Pipe laying and testing, construction of water kiosk and plastic tank & KABUSWO B/H cleaning.	D237	1,663,613.80	3,140,622	Ongoing 60% complete
8-Mar-2021	Baor Enterprises	Cheraik Water Tank Project - Procure and construct 225m <sup>3</sup> tank	D12/	1,719,774	2,830,300	Ongoing 90% complete
19-Feb-2021	Nambawan Contractors	Kapkirwok Water Project - office store repair, rehabilitation of valve chamber fittings and existing anchorage	D76	1,323,953.40	2,395,440	Ongoing 90% complete
30-Jun-2021	Antam Logistis Ltd	Parkarin Water Project - Construction of	D289	1,178,886.35	2,340,858	Ongoing 50% complete

<b>Date</b>	<b>Payee</b>	<b>Details</b>	<b>PV No.</b>	<b>Amount paid (Kshs)</b>	<b>Contract Sum (Kshs)</b>	<b>Status</b>
		water kiosk, 6,000lts tank, trenching and pipe line works				
30-Jun-2021	Sallemos Holdings Limited	Kamar Bore Hole - construction of 100m <sup>3</sup> masonry tank, equipping water project	D187	1,183,203	2,490,770	Ongoing 70% complete
	<b>Total</b>			<b>23,990,554.2</b>	<b>39,882,447</b>	



## Appendix 4

### Stalled Projects

<b>Project</b>	<b>Contract Sum (Kshs)</b>	<b>Amount Paid (Kshs)</b>	<b>Remarks</b>
Surgical Ward at Baringo County Referral Hospital	138,670,470	41,817,844	Agreement signed on 15 September, 2016, with completion date expected on 15 September, 2019 but later extended to 09 March, 2021. Physical verification on 02 December, 2021 found that the contractor is not on site. Estimated work done is 50%.
Eldama Ravine OPD Block	12,641,697	7,115,299	Contract was awarded on 04 May, 2016 for a period of six months to be completed on 20 December, 2016. Physical verification of the site on 30 November, 2021 found that the contractor is not on site. Estimated work done is 56%.
Social Hall at Kabarnet Town	39,029,569	14,294,256	Work commenced on 8 June, 2015 and expected to end after 32 weeks on 07 February, 2016. Completion date extended three times to September, 2020. Physical verification of the site on 02 December, 2021 found that the contractor is not on site. Estimated work done is 36%.
<b>Total</b>	<b>190,341,736</b>	<b>63,227,399</b>	

**BARINGO COUNTY GOVERNMENT EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**7. FINANCIAL STATEMENTS**

**7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.**


	Notes	2020-2021 KShs	2019-2020 KShs
<b>RECEIPTS</b>			
Exchequer releases	<b>1</b>	5,533,875,900.00	5,073,452,096.30
Proceeds from Domestic and Foreign Grants	<b>2</b>	497,341,152.00	-
Transfers from Other Government Entities	<b>3</b>	76,409,452.00	144,643,406.00
Proceeds from Domestic Borrowings	<b>4</b>	-	-
Proceeds from Foreign Borrowings	<b>5</b>	-	-
Proceeds from Sale of Assets	<b>6</b>	-	-
Reimbursements and Refunds	<b>7</b>	2,820,000.00	-
Returns of Equity Holdings	<b>8</b>	-	-
County Own Generated Receipts	<b>9</b>	205,203,689.00	301,663,645.00
Returned CRF issues	<b>10</b>	3,244,030.10	2,142,969,779.78
<b>TOTAL RECEIPTS</b>		<b>6,318,894,223.10</b>	<b>7,662,728,927.08</b>
<b>PAYMENTS</b>			
Compensation of Employees	<b>11</b>	2,851,505,899.55	2,878,905,467.40
Use of goods and services	<b>12</b>	709,114,145.30	721,022,069.95
Subsidies	<b>13</b>	-	-
Transfers to Other Government Units	<b>14</b>	706,646,979.00	707,962,884.00
Other grants and transfers	<b>15</b>	583,665,496.55	577,207,789.65
Social Security Benefits	<b>16</b>	-	-
Acquisition of Assets	<b>17</b>	532,649,064.37	1,494,173,053.41
Finance Costs, including Loan Interest	<b>18</b>	-	-
Repayment of principal on Domestic and Foreign borrowing	<b>19</b>	-	-
Other Payments	<b>20</b>	-	-
<b>TOTAL PAYMENTS</b>		<b>5,383,581,584.77</b>	<b>6,379,271,264.41</b>
<b>SURPLUS/DEFICIT</b>		<b>935,312,638.33</b>	<b>1,283,457,662.67</b>

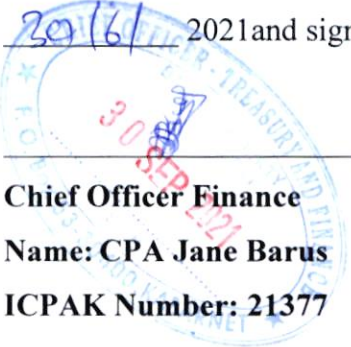



**BARINGO COUNTY GOVERNMENT EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 29/6/2021 and signed by:

  
\_\_\_\_\_  
**Chief Officer Finance**  
**Name: CPA Jane Barus**  
**ICPAK Number: 21377**



  
\_\_\_\_\_  
**Head of Accounts**  
**Name: CPA David Rerimoi**  
**ICPAK Number: 6624**





**BARINGO COUNTY GOVERNMENT EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

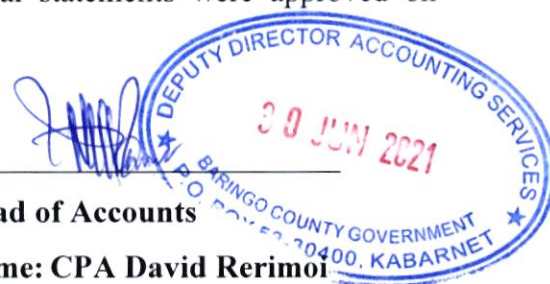
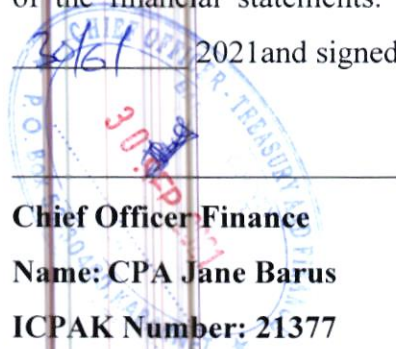
**7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Notes	2020-2021 KShs	2019-2020 KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	2,280,045,645.80	1,349,713,011.70
Cash Balances	21B	5,432,967.00	2,725,243.93
<b>Total Cash and cash equivalent</b>		<b><u>2,285,478,612.80</u></b>	<b><u>1,352,438,255.63</u></b>
Accounts Receivables	22	4,627,990.00	2,980,794.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,290,106,602.80</b>	<b>1,355,419,049.63</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	23	(73,759,504.80)	(71,961,387.65)
<b>NET FINANCIAL ASSETS</b>		<b>2,216,347,098.00</b>	<b>1,283,457,661.98</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	24	1,283,457,662.67	2,111,846,342.53
Prior year adjustments	25	(2,423,203.00)	(2,111,846,342.53)
Surplus/Deficit for the year		935,312,638.33	1,283,457,662.67
<b>NET FINANCIAL POSITION</b>		<b>2,216,347,098.00</b>	<b>1,283,457,662.67</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/6/2021 and signed by:

  
 Chief Officer Finance  
 Name: CPA Jane Barus  
 ICPAK Number: 21377

  
 Head of Accounts  
 Name: CPA David Rerimoi  
 ICPAK Number: 6624





**BARINGO COUNTY GOVERNMENT EXECUTIVE**  
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**For the year ended June 30, 2021.**

**7.3 STATEMENT OF CASHFLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021.**

	Notes	2020-2021 KShs	2019-2020 KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	5,533,875,900.00	5,073,452,096.30
Proceeds from Domestic and Foreign Grants	2	497,341,152.00	-
Transfers from Other Government Entities	3	76,409,452.00	144,643,406.00
Reimbursements and Refunds	7	2,820,000.00	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	205,203,689.00	301,663,645.00
Returned CRF issues	10	3,244,030.10	2,142,969,779.78
<b>Payments for operating expenses</b>			
Compensation of Employees	11	(2,851,505,899.55)	(2,878,905,467.40)
Use of goods and services	12	(709,114,145.30)	(721,022,069.95)
Subsidies	13	-	-
Transfers to Other Government Units	14	(706,646,979.00)	(707,962,884.00)
Other grants and transfers	15	(583,665,496.55)	(577,207,789.65)
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts Receivables	26	-	-
	27	-	-
Increase/(Decrease) in Accounts Payables			
Other Adjustments-Prior year Adjustments	25	(2,423,203.00)	(2,111,846,342.53)
<b>Net cash flow from operating activities</b>		<b>1,465,538,499.70</b>	<b>665,784,373.15</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(532,649,064.37)	(1,494,173,053.41)
<b>Net cash flows from Investing Activities</b>		<b>(532,649,064.37)</b>	<b>(1,494,173,053.41)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>932,889,435.33</b>	<b>(828,388,679.86)</b>

**BARINGO COUNTY GOVERNMENT EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

Cash and cash equivalents at BEGINNING of the year	21	1,283,457,662.12	2,111,846,341.98
Cash and cash equivalents at END of the year	24	2,216,347,097.45	1,283,457,662.12

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/6/2021 2021 and signed by:

  
 \_\_\_\_\_  
**Chief Officer Finance**  
**Name: CPA Jane Barus**  
**ICPAK Number: 21377**

  
 \_\_\_\_\_  
**Head of Accounts**  
**Name: CPA David Rerimoi**  
**ICPAK Number: 6624**





**BARINGO COUNTY GOVERNMENT EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**


**7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	5,172,285,000.00	-76,635,000.00	5,095,650,000.00	5,533,875,900.00	(438,225,900.00)	109%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	788,535,337.00	511,154,267.00	1,299,689,604.00	573,750,604.00	725,939,000.00	44%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	2,820,000.00	(2,820,000.00)	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	346,088,720.00	0.00	346,088,720.00	205,203,689.00	140,885,031.00	59%
Return issues to CRF	-	1,171,110,595.47	1,171,110,595.47	3,244,030.10	1,167,866,565.37	-
<b>TOTAL</b>	<b>6,306,909,057.00</b>	<b>1,605,629,862.47</b>	<b>7,912,538,919.47</b>	<b>6,318,894,223.10</b>	<b>1,593,644,696.00</b>	<b>80%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,051,031,628.00	(195,939,456.01)	2,855,092,171.99	2,851,505,899.55	3,586,272.44	100%
Use of goods and services	601,700,211.00	114,765,520.00	716,465,731.00	709,114,145.30	7,351,585.70	98.9%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	648,471,595.00	39,455,269.00	687,926,864.00	706,646,979.00	-18,720,115.00	103%
Other grants and transfers	156,504,016.00	1,188,198,049.25	1,344,702,065.25	583,665,496.55	761,036,568.70	43%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,849,201,607.00	459,150,480.23	2,308,352,087.23	532,649,064.37	1,775,703,022.86	23%


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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on	Budget	% of
	a	b	c=a+b	Comparable Basis	Utilisation Difference	Utilisation
				d	e=c-d	f=d/c %
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>6,306,909,057.00</b>	<b>1,605,629,862.47</b>	<b>7,912,538,919.47</b>	<b>5,383,581,584.77</b>	<b>2,528,957,334.70</b>	<b>68%</b>
<b>SURPLUS/(DEFICIT)</b>				<b>935,312,638.33</b>		

The County Executive's financial statements were approved on 30/6/21 2021 and signed by:

  
 \_\_\_\_\_  
**Chief Officer Finance**  
**Name: CPA Jane Barus**  
**ICPAK Number: 21377**

  
 \_\_\_\_\_  
**Head of Accounts**  
**Name: CPA David Rerimoi**  
**ICPAK Number: 6624**





**BARINGO COUNTY GOVERNMENT EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**


**7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	3,597,744,394.00	319,618,184.24	3,917,362,578.24	4,355,588,478.24	(438,225,900.00)	111%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	454,016,450.00	(66,000,101.00)	388,016,349.00	170,842,897.75	217,173,451.25	44%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	346,088,720.00	-	346,088,720.00	205,203,689.00	140,885,031.00	59%
Return CRF issues	-	-	-	3,244,030.10	3,244,030.10	-
<b>TOTAL</b>	<b>4,397,849,564.00</b>	<b>253,618,083.24</b>	<b>4,651,467,647.24</b>	<b>4,734,879,095.09</b>	<b>(76,923,387.65)</b>	<b>102%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,051,031,628.00	(195,939,456.01)	2,855,092,171.99	2,851,505,899.55	3,586,272.44	100%
Use of goods and services	601,700,211.00	10,793,920.00	612,494,131.00	671,269,211.30	-58,775,080.30	110%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	648,471,595.00	39,455,269.00	687,926,864.00	706,646,979.00	-18,720,115.00	103%
Other grants and transfers	93,800,000.00	395,992,270.25	489,792,270.25	223,957,577.55	265,834,692.70	46%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	2,846,130.00	3,316,080.00	6,162,210.00	21,219,440.60	-15,057,230.60	344%
Finance Costs, including Loan Interest	-	-	-	-	-	-

**Annual Report and Financial Statements  
For the year ended June 30, 2021.**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	of Utilisation
	a	b	c = a+b	d	e = c-d	f = e/c %
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>4,397,849,564.00</b>	<b>253,618,083.24</b>	<b>4,651,467,647.24</b>	<b>4,474,599,108.00</b>	<b>176,868,539.24</b>	<b>96%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,279,987.09</b>		

The County Executive's financial statements were approved on 30/6/21 2021 and signed by:

  
**Chief Officer Finance**  
**Name: CPA Jane Barus**  
**ICPAK Number: 21377**

  
**Head of Accounts**  
**Name: CPA David Rerimoi**  
**ICPAK Number: 6624**





**BARINGO COUNTY GOVERNMENT EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,574,540,606.00	(396,253,184.24)	1,178,287,421.76	1,178,287,421.76	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	334,518,887.00	577,154,368.00	911,673,255.00	402,907,706.25	508,765,548.75	56%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	2,820,000.00	2,820,000.00	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Return CRF issues	-	1,171,110,595.47	1,171,110,595.47	-	-	-
<b>TOTAL</b>	<b>1,909,059,493.00</b>	<b>1,352,011,779.23</b>	<b>3,261,071,272.23</b>	<b>1,584,015,128.01</b>	<b>511,585,548.75</b>	<b>48%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	103,971,600.00	103,971,600.00	37,844,934.00	66,126,666.00	36%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	62,704,016.00	792,205,779.00	854,909,795.00	359,707,919.00	495,201,876.00	42%

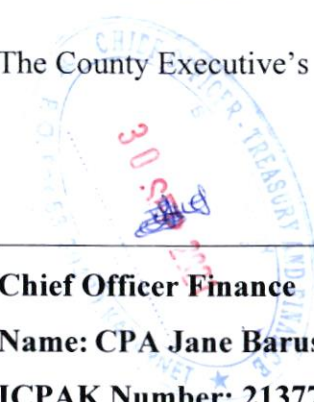
**Annual Report and Financial Statements  
For the year ended June 30, 2021.**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on	Utilisation Difference	of Utilisation
	a	b	c=a+b	Comparable Basis d		
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,846,355,477.00	455,834,400.23	2,302,189,877.23	511,429,623.77	1,790,760,253.46	22%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>1,909,059,493.00</b>	<b>1,352,011,779.23</b>	<b>3,261,071,272.23</b>	<b>908,982,476.77</b>	<b>2,352,088,795.46</b>	<b>28%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>675,032,651.24</b>		

The County Executive's financial statements were approved on 30/6/21 2021 and signed by:

\_\_\_\_\_  
**Chief Officer Finance**  
**Name: CPA Jane Barus**  
**ICPAK Number: 21377**

\_\_\_\_\_  
**Head of Accounts**  
**Name: CPA David Rerimoi**  
**ICPAK Number: 6624**





**7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Budget Execution By Programmes and Sub-Programmes -County</b>					
<b>Entity: 4460-Baringo County</b>					
<b>Period: JUL-20 To JUN-21</b>					
<b>Program</b>	<b>Sub Program</b>	<b>Description</b>	<b>Approved Budget</b>	<b>Actual Payments</b>	<b>Variance</b>
4460			0	10,461,463.80	-10,461,463.80
	0	Default - Non Programmatic	0	10,461,463.80	-10,461,463.80
101004460		<b>General administration</b>	<b>330,522,153.00</b>	<b>327,238,587.60</b>	<b>3,283,565.40</b>
	101014460	General administrattion,planning& support services	330,522,153.00	327,238,587.60	3,283,565.40
102004460		<b>Land Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>
	102014460	Land adjudication and demarcation	0	0	0
103004460		<b>Urban Development-Eldama ravine</b>	<b>0</b>	<b>0</b>	<b>0</b>
	103024460	Support service	0	0	0
104004460		<b>Livestock Development and Management</b>	<b>0</b>	<b>272,716.00</b>	<b>-272,716.00</b>
	104014460	General administrattion,planning& support services	0	0	0
	104024460	Support service	0	272,716.00	-272,716.00
	104034460	Livestock Improvement, Pastrure and Fodder Development	0	0	0
	104044460	Apiculture Development	0	0	0
105004460		<b>Agricultural Development</b>	<b>0</b>	<b>0</b>	<b>0</b>
	105014460	General administrattion,planning& support services	0	0	0
108004460		<b>Agricultural training services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	108014460	General administrattion,planning& support services	0	0	0
112004460		<b>Other Urban Infrastructure development and management</b>	<b>0</b>	<b>0</b>	<b>0</b>
	112014460	KUSP Programme	0	0	0
114004460		<b>Crop Production and Management</b>	<b>520,185,330.00</b>	<b>354,920,406.00</b>	<b>165,264,924.00</b>
	114024460	Agribusiness Infrastructure Development	520,185,330.00	354,920,406.00	165,264,924.00
115004460		<b>Fisheris Development and Management</b>	<b>0</b>	<b>0</b>	<b>0</b>
	115014460	Aquaculture Development	0	0	0



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<b>116004460</b>		<b>Urban Development-Kabarnet</b>	<b>113,959,252.00</b>	<b>72,041,902.00</b>	<b>41,917,350.00</b>
	116014460	General Administrative Services	113,959,252.00	72,041,902.00	41,917,350.00
<b>117004460</b>		<b>Land Use Planning</b>	<b>0</b>	<b>0</b>	<b>0</b>
	117014460	Land Planning and Development	0	0	0
<b>201004460</b>		<b>General administration</b>	<b>29,146,737.50</b>	<b>61,066,457.20</b>	<b>-31,919,719.70</b>
	201014460	General administrattion,planning& support services	29,146,737.50	61,066,457.20	-31,919,719.70
<b>202004460</b>		<b>Rural Infrastructure Development</b>	<b>0</b>	<b>0</b>	<b>0</b>
	202014460	Rural road development and management	0	0	0
<b>205004460</b>		<b>Development and Rehabilitation of rural roads and structures</b>	<b>920,067,104.00</b>	<b>205,305,173.00</b>	<b>714,761,931.00</b>
	205014460	Roads opening and rehabilitation	920,067,104.00	205,305,173.00	714,761,931.00
<b>301004460</b>		<b>General administration</b>	<b>80,765,925.00</b>	<b>79,207,297.15</b>	<b>1,558,627.85</b>
	301014460	General administrattion,planning& support services	80,765,925.00	79,207,297.15	1,558,627.85
<b>302004460</b>		<b>Tourism Dev &amp; Marketing</b>	<b>0</b>	<b>132,000.00</b>	<b>-132,000.00</b>
	302014460	General administrattion,planning& support services	0	132,000.00	-132,000.00
<b>304004460</b>		<b>Trade Development</b>	<b>81,632,662.00</b>	<b>20,777,613.80</b>	<b>60,855,048.20</b>
	304014460	Trade Development	81,632,662.00	20,777,613.80	60,855,048.20
<b>306004460</b>		<b>Industrial Dev services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	306004460	Industrial Dev services	0	0	0
	306014460	General administrattion,planning& support services	0	0	0
<b>401004460</b>		<b>General administration</b>	<b>2,201,571,180.00</b>	<b>2,035,478,803.25</b>	<b>166,092,376.75</b>
	401014460	General administrattion,planning& support services	2,201,571,180.00	2,035,478,803.25	166,092,376.75
<b>402004460</b>		<b>Health/preventive services</b>	<b>0</b>	<b>400,000.00</b>	<b>-400,000.00</b>
	402014460	General administrattion,planning& support services	0	400,000.00	-400,000.00
	402024460	Support service	0	0	0
<b>403004460</b>		<b>Curative and Rehabilitative Services</b>	<b>362,078,995.00</b>	<b>109,385,190.40</b>	<b>252,693,804.60</b>
	403014460	General administrattion,planning& support services	362,078,995.00	109,385,190.40	252,693,804.60
	403024460	Support service	0	0	0
	403034460	Support to County Hospitals (FIF)	0	0	0
<b>408004460</b>		<b>Preventive and Promotive Health Services</b>	<b>0</b>	<b>14,734,233.70</b>	<b>-14,734,233.70</b>
	408014460	Infrastructure Development	0	12,690,151.30	-12,690,151.30
	408044460	Compensation for User fees Forgone	0	2,044,082.40	-2,044,082.40
	408054460	Primary Health Care	0	0	0
<b>501004460</b>		<b>General administration services</b>	<b>305,352,363.00</b>	<b>272,285,850.20</b>	<b>33,066,512.80</b>



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	501014460	General administrattion,planning& support services	305,352,363.00	272,285,850.20	33,066,512.80
<b>502004460</b>		<b>Early Childhood Development Education</b>	<b>163,590,401.00</b>	<b>43,210,905.50</b>	<b>120,379,495.50</b>
	502004460	Early Childhood Development Education	0	0	0
	502014460	General administrattion,planning& support services	163,590,401.00	43,210,905.50	120,379,495.50
	502024460	Support service	0	0	0
<b>503004460</b>		<b>Vocational Training</b>	<b>0</b>	<b>0</b>	<b>0</b>
	503014460	General administrattion,planning& support services	0	0	0
<b>505004460</b>		<b>General Administration, Planning and support services</b>	<b>0</b>	<b>1,785,949.00</b>	<b>-1,785,949.00</b>
	505014460	General Administration services	0	1,785,949.00	-1,785,949.00
<b>507004460</b>		<b>Special Programmes</b>	<b>0</b>	<b>0</b>	<b>0</b>
	507014460	Secondary Schools bursary	0	0	0
	507024460	Capitation allocation on VTC - Grant	0	0	0
	507034460	School feeding programme	0	0	0
<b>701004460</b>		<b>P1 OFFICE OF THE CLERK</b>	<b>0</b>	<b>-3,210,933.00</b>	<b>3,210,933.00</b>
	701014460	General administrattion,planning& support services	0	-3,210,933.00	3,210,933.00
<b>702004460</b>		<b>General Administration, Planning and Support Services</b>	<b>354,405,200.00</b>	<b>338,443,829.15</b>	<b>15,961,370.85</b>
	702014460	Support service	327,807,008.00	318,390,356.85	9,416,651.15
	702024460	General administrative services	26,598,192.00	20,053,472.30	6,544,719.70
<b>703004460</b>		<b>P3 GOVERNORS OFFICE</b>	<b>0</b>	<b>12,600.00</b>	<b>-12,600.00</b>
	703014460	General administrattion,planning& support services	0	12,600.00	-12,600.00
<b>704004460</b>		<b>P4 DEPUTY GOVERNOR</b>	<b>0</b>	<b>0</b>	<b>0</b>
	704014460	General administrattion,planning& support services	0	0	0
<b>705004460</b>		<b>County Secretary</b>	<b>0</b>	<b>48,500.00</b>	<b>-48,500.00</b>
	705014460	General administrattion,planning& support services	0	48,500.00	-48,500.00
<b>706004460</b>		<b>Tiaty sub county (Administration)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	706014460	General administrattion,planning& support services	0	0	0
<b>707004460</b>		<b>Baringo North sub county</b>	<b>0</b>	<b>0</b>	<b>0</b>
	707014460	General administrattion,planning& support services	0	0	0
<b>708004460</b>		<b>Baringo central sub county</b>	<b>0</b>	<b>0</b>	<b>0</b>
	708014460	General administrattion,planning& support services	0	0	0
<b>709004460</b>		<b>Baringo South sub county</b>	<b>0</b>	<b>0</b>	<b>0</b>
	709014460	General administrattion,planning& support services	0	0	0



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710004460		<b>Mogotio sub county</b>	<b>0</b>	<b>0</b>	<b>0</b>
	710014460	General administrattion,planning& support services	0	0	0
711004460		<b>Eldama Ravine sub county</b>	<b>0</b>	<b>0</b>	<b>0</b>
	711014460	General administrattion,planning& support services	0	0	0
712004460		<b>County Public service Board</b>	<b>0</b>	<b>0</b>	<b>0</b>
	712014460	General administrattion,planning& support services	0	0	0
713004460		<b>General administration</b>	<b>261,831,361.00</b>	<b>280,172,033.35</b>	<b>-18,340,672.35</b>
	713004460	General administration	0	0	0
	713014460	General administrattion,planning& support services	247,831,361.00	266,172,703.35	-18,341,342.35
	713024460	Support service	0	0	0
	713034460	Internal Audit Services	0	0	0
	713044460	Emergency Fund	14,000,000.00	13,999,330.00	670
714004460		<b>Treasury Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>
	714014460	General administrattion,planning& support services	0	0	0
715004460		<b>KDS Programme</b>	<b>90,500,000.00</b>	<b>79,522,426.00</b>	<b>10,977,574.00</b>
	715014460	General administrattion,planning& support services	90,500,000.00	79,522,426.00	10,977,574.00
716004460		<b>Economic Planning, Budget, Monitoring and Evaluation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	716024460	Support service	0	0	0
	716034460	Monitoring and Evaluation Services	0	0	0
	716044460	Budget process and public participation services	0	0	0
718004460		<b>Revenue Services Development Services</b>	<b>275,012,902.00</b>	<b>38,816,612.70</b>	<b>236,196,289.30</b>
	718014460	General administrattion,planning& support services	14,237,331.00	14,665,999.50	-428,668.50
	718024460	Support service	0	0	0
	718034460	Infrastructural Development	260,775,571.00	24,150,613.20	236,624,957.80
721004460		<b>Civic Education Development Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	721014460	Civic Education Development Services	0	0	0
722004460		<b>Inter and intra -governmental Relations services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	722014460	General administrattion,planning& support services	0	0	0
723004460			<b>421,736,497.00</b>	<b>416,694,269.15</b>	<b>5,042,227.85</b>
	723014460	General administrative services	78,921,675.00	77,034,636.85	1,887,038.15
	723024460	County Secretary	111,804,788.00	108,480,977.65	3,323,810.35
	723034460	Deputy Governor	24,806,329.00	24,060,295.55	746,033.45
	723044460	Legal servicesW	0	0	0



**BARINGO COUNTY GOVERNMENT EXECUTIVE**  
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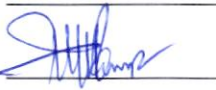
	723054460	Public Administration and devolution Services	60,254,250.00	62,168,387.50	-1,914,137.50
	723064460	Communication Services	0	0	0
	723074460	Mogotio Sub County Administration Services	16,176,354.00	16,090,377.80	85,976.20
	723084460	Baringo Central Sub County Administration Services	14,700,716.00	14,350,161.30	350,554.70
	723094460	Baringo North Sub County Administration Services	17,009,891.00	17,028,235.75	-18,344.75
	723104460	Baringo South Sub County Administration Services	18,863,174.00	18,451,115.15	412,058.85
	723114460	Tiaty Sub County Administration Services	18,139,445.00	18,172,623.00	-33,178.00
	723124460	County Public Service Board Services	44,429,627.00	44,259,896.90	169,730.10
	723134460	Eldama Ravine Sub County Administration Services	16,630,248.00	16,597,561.70	32,686.30
<b>724004460</b>			<b>360,119,856.00</b>	<b>354,176,161.65</b>	<b>5,943,694.35</b>
	724014460	Legislative Representation and Oversight services	360,119,856.00	354,176,161.65	5,943,694.35
<b>726004460</b>			<b>0</b>	<b>0</b>	<b>0</b>
	726014460	General administrative services	0	0	0
<b>727004460</b>			<b>16,357,641.00</b>	<b>4,388,952.80</b>	<b>11,968,688.20</b>
	727014460	ICT Development	0	0	0
	727024460	Infrastructure development	16,357,641.00	4,388,952.80	11,968,688.20
<b>901004460</b>			<b>37,502,586.00</b>	<b>35,398,727.95</b>	<b>2,103,858.05</b>
	901014460	General administration, planning & support services	37,502,586.00	35,398,727.95	2,103,858.05
<b>902004460</b>			<b>81,847,711.00</b>	<b>15,493,206.00</b>	<b>66,354,505.00</b>
	902014460	General administration, planning & support services	81,847,711.00	15,493,206.00	66,354,505.00
	902024460	Support service	0	0	0
	902034460	Gender mainstreaming	0	0	0
<b>903004460</b>		<b>Sports Development</b>	<b>0</b>	<b>0</b>	<b>0</b>
	903014460	General administration, planning & support services	0	0	0
	903024460	Support service	0	0	0
<b>904004460</b>			<b>0</b>	<b>0</b>	<b>0</b>
	904014460	Conservation of Cultural Heritage	0	0	0
<b>1001004460</b>			<b>119,925,715.00</b>	<b>120,765,546.80</b>	<b>-839,831.80</b>
	1001014460	General administration, planning & support services	119,925,715.00	120,765,546.80	-839,831.80
<b>1002004460</b>			<b>686,397,367.00</b>	<b>148,303,811.00</b>	<b>538,093,556.00</b>
	1002014460	General administration, planning & support services	0	0	0
	1002024460	Support service	0	0	0
	1002034460	Water Harvesting Storage and Flood Control	686,397,367.00	148,303,811.00	538,093,556.00

**Annual Report and Financial Statements**  
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<b>1003004460</b>			<b>27,581,046.00</b>	<b>7,722,299.00</b>	<b>19,858,747.00</b>
	1003014460	General administrattion,planning& support services	27,581,046.00	7,722,299.00	19,858,747.00
<b>1004004460</b>			<b>0</b>	<b>0</b>	<b>0</b>
	1004014460	General administrattion,planning& support services	0	0	0
	1004024460	Support service	0	0	0
<b>1008004460</b>			<b>38,761,709.00</b>	<b>37,366,101.00</b>	<b>1,395,608.00</b>
	1008014460	General Administratve services	38,761,709.00	37,366,101.00	1,395,608.00
<b>1009004460</b>			<b>0</b>	<b>0</b>	<b>0</b>
	1009024460	Protection of rivers and streams	0	0	0
<b>1010004460</b>			<b>0</b>	<b>0</b>	<b>0</b>
	1010014460	County Forest conservation and management	0	0	0
		<b>Grand Total</b>	<b>7,880,851,693.50</b>	<b>5,482,818,692.15</b>	<b>2,398,033,001.35</b>

The Statement has been prepared, reviewed and approved by the following:

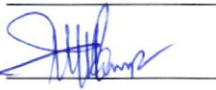
Reviewed By:



Date:

30/6/2021

Approved By:



Date:

30/6/2021



## **7.8 SIGNIFICANT ACCOUNTING POLICIES**

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

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

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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 Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

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

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

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

#### **i) 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.

**ii) Transfers from the Exchequer**

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 Executive

**iii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

**iv) County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.



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**v) Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and special purpose accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

Baringo County Executive recognises all expenses when the event occurs and the related cash has actually been paid out.

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

**v) Acquisition of fixed assets**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. In-kind contributions**

In-kind contributions are donations that are made to the County Executive 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, Baringo County Executive 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.

**a) Third Party Payments**

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

**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.

**a) Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 73,759,504.80 compared to KShs 71,961,387.65 in prior period as indicated on note 23.

**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



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payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy

**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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements

**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 County Executive at the end of the year.

Pending bills 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. Contingent Liabilities**

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

A contingent liability is:

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

- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

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

### **11. Contingent Assets**

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

### **12. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. Baringo County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30<sup>th</sup> June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. There were two supplementary budgets passed in the year.

### **13. Comparative figures**

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



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**14. Subsequent events**

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

**15. 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.

**16. Related party transactions**

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

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**7.9 NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	438,225,900.00	886,643,100.00
Total Exchequer Releases for quarter 2	840,782,250.00	975,528,367.55
Total Exchequer Releases for quarter 3	1,273,912,500.00	1,896,784,396.00
Total Exchequer Releases for quarter 4	2,980,955,250.00	1,314,496,232.75
<b>Total</b>	<b>5,533,875,900.00</b>	<b>5,073,452,096.30</b>

**1A. Equitable Share**

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	438,225,900.00	886,643,100.00
Total Equitable Share for quarter 2	840,782,250.00	917,217,000.00
Total Equitable Share for quarter 3	1,273,912,500.00	1,859,912,250.00
Total Equitable Share for quarter 4	2,980,955,250.00	993,651,750.00
<b>Total</b>	<b>5,533,875,900.00</b>	<b>4,657,424,100.00</b>

**1B: Level 5 Hospitals Allocation**

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Proceeds from Domestic and foreign grants received through exchequer</b>		
DANIDA - Universal Healthcare in Devolved Units Programme	14,490,000.00	5,670,000.00
World Bank – THUSCP	98,161,897.75	23,252,236.20
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	45,000,000.00	30,000,000.00
Youth Polytechnic support grant	20,494,894.00	24,873,298.00
Abolishment of user fees in health centres and dispensaries	13,191,000.00	13,191,000.00
Kenya Urban Support Programme(UIG)	-	8,800,000.00
Agriculture Sector Development Support Project (ASDSP)	13,058,503.00	17,072,057.00
Kenya Climate Smart Agriculture Project (KCSAP)	263,705,512.15	126,393,144.30
Kenya Urban Development Grant (UDG)	29,239,345.10	37,450,260.80
<b>Sub total</b>	<b>497,341,152.00</b>	<b>286,701,996.30</b>
<b>Proceeds from domestic and foreign grants received directly by the county</b>		
COVID 19 Medical Emergency Allowance	-	44,985,000.00
COVID 19 Conditional Grant	-	84,341,000.00
<b>Sub total</b>	<b>-</b>	<b>129,326,000.00</b>
<b>Grand Total</b>	<b>497,341,152.00</b>	<b>416,027,996.30</b>

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

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	KShs	KShs
<b>Transfers from Central Government entities</b>		
Road maintenance levy fund	76,409,452.00	144,643,406.00
Covid-19 Fund	-	-
<b>Transfers from Counties</b>		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
<b>TOTAL</b>	<b>76,409,452.00</b>	<b>144,643,406.00</b>

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

Description	2020-2021	2019-2020
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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

**5. PROCEEDS FROM FOREIGN BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	-	-

**6. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	-	-

**7. REIMBURSEMENTS AND REFUNDS**

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private organizations	2,820,000.00	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
<b>Total</b>	<b>2,820,000.00</b>	-

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

**8. RETURNS OF EQUITY HOLDINGS**

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**9. COUNTY OWN GENERATED RECEIPTS**

	2020-2021	2019-2020
	KShs	KShs
Rents	13,760,887.00	10,806,845.00
Other Property Income	2,373,695.00	1,618,454.00
Sales of Market Establishments	34,859,059.00	39,751,793.00
Environment & conservancy	2,341,450.00	57,843,830.00
Business permits	37,296,688.00	23,854,632.00
Market/trade Centre fee	28,956,094.00	31,795,774.00
Public health services	1,942,100.00	2,376,210.00
Slaughter houses administration	1,836,360.00	6,052,430.00
Other health & sanitation	81,837,356.00	127,563,677.00
<b>Total</b>	<b>205,203,689.00</b>	<b>301,663,645.00</b>

**10. RETURNED CRF ISSUES**

	2020-2021	2019-2020
	KShs	KShs
Recurrent account- County Assembly	3,182,675.15	137,990.50
Development account- County Assembly	61,354.95	-
Others	-	2,142,831,788.88
<b>Total</b>	<b>3,244,030.10</b>	<b>2,142,969,779.38</b>

(These are funds that were the County Assembly didn't use in financial year 2020/2021 and is supposed to be returned back to the County Revenue Fund at the closure of the financial year. These funds were appropriated in the first supplementary budget financial year 2020/2021).



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

**11. COMPENSATION OF EMPLOYEES**

	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	2,851,505,899.55	2,878,905,467.40
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	-	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>2,851,505,899.55</b>	<b>2,878,905,467.40</b>

**12. USE OF GOODS AND SERVICES**

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	49,182,556.80	49,689,038.45
Communication, supplies and services	12,223,812.40	8,514,595.60
Domestic travel and subsistence	144,414,505.25	99,276,709.40
Foreign travel and subsistence	-	22,279,653.00
Printing, advertising and information supplies & services	5,297,801.00	20,539,311.55
Rentals of produced assets	9,250,248.70	9,215,448.80
Training expenses	36,206,553.90	30,823,115.95
Hospitality supplies and services	25,300,246.10	42,846,022.00
Insurance costs	75,009,061.00	64,300,684.00
Specialized materials and services	153,118,534.00	188,986,365.10
Office and general supplies and services	12,641,982.70	9,083,080.40
Fuel, oil and lubricants	78,395,648.65	62,501,958.15
Other operating expenses	74,149,311.10	77,912,133.20
Routine maintenance – vehicles and other transport	32,775,881.70	30,194,611.90

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equipment		
Routine maintenance – other assets	1,148,002.00	4,859,342.45
<b>Total</b>	<b>709,114,145.30</b>	<b>721,022,069.95</b>



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

**13. SUBSIDIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Subsidies to Public Corporations</b>		
<i>See list attached</i>	-	-
(insert name)	-	-
<b>Subsidies to Private Enterprises</b>		
<i>See list attached</i>	-	-
(insert name)	-	-

**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Transfers to County Government entities</b>		
Transfer to Baringo County Assembly	706,646,979.00	707,962,884.00
<b>Transfers to Other Counties</b>		
(insert name of budget agency)	-	-
<b>Transfers to National Government entities</b>		
Transfer to the Council of Governors	-	-
<b>TOTAL</b>	<b>706,646,979.00</b>	<b>707,962,884.00</b>

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

**15. OTHER GRANTS AND PAYMENTS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	30,000,000.00	700,000.00
Emergency relief and refugee assistance	14,000,000.00	87,000,000.00
Subsidies to small businesses, cooperatives, and self employed	-	25,118,698.00
Other Current Transfers, Grants	531,767,996.55	464,389,091.65
Other Capital Transfers Grants	7,897,500.00	
<b>Total</b>	<b>583,665,496.55</b>	<b>577,207,789.65</b>

**16. SOCIAL SECURITY BENEFITS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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

**17. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Purchase of Buildings	-	-
Construction of Buildings	167,303,119.82	352,223,586.40
Refurbishment of Buildings	-	1,860,000.00
Construction of Roads	150,938,138.05	477,331,488.75
Construction and Civil Works	142,081,825.40	398,001,642.36
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	5,340,551.75	163,743,231.95
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	4,256,101.00	2,934,722.75
Purchase of ICT Equipment	5,601,844.85	658,200.00
Purchase of Specialized Plant, Equipment and Machinery	10,328,264.00	62,964,454.20
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	31,670,998.00	28,372,623.00
Research, Studies, Project Preparation, Design & Supervision	15,128,221.50	6,083,104.00
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>532,649,064.37</b>	<b>1,494,173,053.41</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>
<b>Total acquisition of assets</b>	<b>532,649,064.37</b>	<b>1,494,173,053.41</b>

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

**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

	2020 - 2021	2019 - 2020
	KShs	KShs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
<b>Total</b>	-	-

**19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	2020 - 2021	2019 - 2020
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
<b>Total</b>	-	-

**20. OTHER PAYMENTS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-



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

**21. CASH AND BANK BALANCES**

**21A. BANK BALANCES**

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021	2019 - 2020
			KShs	KShs
CBK , Baringo county revenue fund (Kshs.)	1000171561	CRF	1,402,239,400.50	1,070,755,315.40
CBK, Baringo county development (Kshs.)	1000170999	Development	60,474,140.33	2,399,189.30
CBK, Baringo county recurrent (Kshs.)	1000171097	Recurrent	8,632,531.10	10,137.25
CBK, Baringo county deposit account(Kshs.)	1000396024	Deposit	73,751,921.25	71,660,367.10
KCB,Baringo county govt retention account(Kshs.)	1148607986	Retention	7,583.55	301,020.55
KCB,Baringo County Rev Collection Acc (USD)	1142790762	Revenue	50,938.42	2,119.52
KCB, Baringo County Rev Collection Acc (Kshs.)	1141231549	Revenue	12,763,338.32	10,544,471.42
KCB, Baringo District Hospital Acc (Kshs.)	1149507659	Revenue	5,018,648.00	12,114,075.00
KCB, Marigat Sub-District Hospital Acc (Kshs.)	1149507950	Revenue	773,351.50	1,368,095.50
KCB, Kabartonjo District Hospital Acc (Kshs.)	1149508043	Revenue	164,022.00	578,952.00
KCB, Eldama Ravine District Hospital Acc (Kshs.)	1149507837	Revenue	2,194,535.00	4,441,745.00
KCB, Chemolingot District Hospital Acc (Kshs.)	1149508108	Revenue	553,736.00	618,480.00
KCB, Baringo County Government Revenue – DFF(Kshs.)	1154241874	Revenue	2,386,686.36	941,730.36
KCB, Lake Bogoria N. Reserve(Kshs.)	1252239084	Revenue	217,287.00	21,292.00
KCB, Mogotio District Hospital (Kshs.)	1252238924	Revenue	216,762.00	143,887.00
CBK, Baringo County World Bank Special Purpose (Kshs.)	1000288949	Payment	364,305,388.05	98,929,710.60
CBK, Baringo County Road Maintenance Levy(Kshs.)	1000268344	Payment	249,055,015.55	56,435,258.35
CBK, Baringo County Danida	1000288957	Payment	12,235,452.85	10,935,169.35

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Special Purpose (Kshs.)				
CBK, Baringo County Agri Sec Sup Prog Sp Account(Kshs.)	1000395408	Payment	273,205.00	460,177.00
CBK, Baringo County Smart AgrSplPurp Account(Kshs.)	1000365536	Payment	2,703,640.00	-
CBK, Baringo County Urban Dev Gr SpPur Account(Kshs.)	1000385267	Payment	37,450,261.00	-
CBK, Baringo County Village Polytechnic Account(Kshs.)	1000368039	Payment	5,001,766.00	2,651,819.00
CBK, Baringo County Eu Ideas Special Purpose Account(Kshs.)	1000403632	Payment	-	-
CBK, Baringo County Urban Institutional Grant Special Purpose Account(Kshs.)	1000385278	Payment	-	4,400,000.00
Baringo County COVID 19 Special Purpose Account(Kshs.)	1000454997	Payment	39,576,034.85	-
<b>Total</b>			<b>2,280,045,645.80</b>	<b>1,349,713,011.70</b>

**21B. CASH IN HAND**

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	5,432,967.00	2,725,243.93
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>5,432,967.00</b>	<b>2,725,243.93</b>



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Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	KShs	KShs
Kabarnet Town	162,892.00	323,233.00
Eldama Ravine Town	43,800.00	25,910.00
Hospitals	3,914,545.00	1,736,357.93
Baringo Central Sub County	646,960.00	79210.00
Baringo South Sub County	4,900.00	156,300.00
Baringo North Sub County	108,312.00	148,360.00
Tiaty Sub County	419,073.00	94,900.00
Mogotio Sub County	2,285.00	16,150.00
Eldama Ravine Sub County	40,000.00	144,823.00
Lake Bogoria National Reserve	90,200.00	-
<b>Total</b>	<b>5,432,967.00</b>	<b>2,725,243.93</b>

**22. ACCOUNTS RECEIVABLE**

<i>Description</i>	2020 - 2021	2019 - 2020
	KShs	KShs
Government Imprests	4,627,990.00	2,980,794.00
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	<b>4,627,990.00</b>	<b>2,980,794.00</b>

<i>Breakdown of imprest and salary advance per department</i>	2020 - 2021	2019 - 2020
<i>Imprest</i>	KShs	KShs
County Secretary	963,300.00	48,900.00
Youth	70,158.00	30,000.00
Treasury	1,352,100.00	442,100.00
Governors	450,500.00	1,959,394.00
Education	272,900.00	-
Environment	169,400.00	-
Health	415,000.00	237,600.00
Trade	485,500.00	14,800.00
Transport	352,632.00	100,000.00
Water	96,500.00	48,000.00
Agriculture	-	100,000.00
<b>Sub-Total</b>	<b>4,627,990.00</b>	<b>2,980,794.00</b>

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<i>Salary advance</i>		
Department	-	-
Department	-	-
<b>Sub-Total</b>	-	-
<b>Grand Total</b>	<b>4,627,990.00</b>	<b>2,980,794.00</b>

*\*see important disclosures no.5*



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**23. ACCOUNTS PAYABLE**

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	73,751,921.25	71,660,367.10
Retention monies	7,583.55	301,020.55
<b>Total</b>	<b>73,759,504.80</b>	<b>71,961,387.65</b>

**24. FUND BALANCE BROUGHT FORWARD**

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	1,349,713,011.70	2,147,170,996.17
Cash in hand	2,725,243.93	616,706.00
Accounts Receivables	2,980,794.00	19,270,849.00
Accounts Payables	(71,961,387.65)	(55,212,208.64)
<b>Total</b>	<b>1,283,457,661.98</b>	<b>2,111,846,342.53</b>

**25. PRIOR YEAR ADJUSTMENTS**

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements Kshs	Adjustments during the year relating to prior periods Kshs	Adjusted ** Balance b/f FY 2019/2020 Kshs
Bank account Balances	-	557,591.00	557,591.00
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	(2,980,794.00)	(2,980,794.00)
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	<b>(2,423,203.00)</b>	<b>(2,423,203.00)</b>

*The bank account balances above relate amounts that were returned to CRF Account after closure of the financial year from Baringo county Govt kimalal account ksh.4,300, Baringo county Govt standing imprest kshs. 199,000 and kshs. 354,291, and had not been included as part of the closing balances. Account receivables above relates to imprests that were surrendered after the closure of the financial year when IFMIS system had already been closed.*

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

**26. INCREASE/ (DECREASE) IN ACCOUNT RECEIVABLES**

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 <sup>st</sup> July (a)	-	-
Receivables as at 30 <sup>th</sup> June (b)	-	-
Increase)/ Decrease in Receivables (c=(b-a))	-	-

**27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 <sup>st</sup> July (a)	-	-
Payables as at 30 <sup>th</sup> June (b)	-	-
Increase/ (Decrease) in payables c= b-a	-	-



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**7.10 OTHER IMPORTANT DISCLOSURES**

**1. Pending Accounts Payable (See Annex 2)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	10,464,424.93	24,601,264.12	10,464,424.93	24,601,264.12
Construction of civil works	6,536,780.00	858,080.00	6,536,780.00	858,080.00
Supply of goods	31,195,350.00	38,574,230.00	31,195,350.00	38,574,230.00
Supply of services	85,640,070.11	131,233,668.41	85,640,070.11	131,233,668.41
<b>Total</b>	<b>133,836,625.04</b>	<b>195,267,242.53</b>	<b>133,836,625.04</b>	<b>195,267,242.53</b>

**2. Pending Staff Payables (See Annex 3)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**OTHER IMPORTANT DISCLOSURES (Continued)**

**3. Other Pending Payables (See Annex 4)**

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

**4. External Assistance**

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	-



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**OTHER IMPORTANT DISCLOSURES (Continued)**

**a) External assistance relating to loans and grants**

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

**b) Undrawn external assistance**

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans	-	-	-
Undrawn external assistance - grants	-	-	-
<b>Total</b>		-	-

**c). Classes of providers of external assistance**

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**OTHER IMPORTANT DISCLOSURES (Continued)**

**d. Non-monetary external assistance**

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

**e. Purpose and use of external assistance.**

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	-	-



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**OTHER IMPORTANT DISCLOSURES (Continued)**

**f. External Assistance paid by Third Parties on behalf of the County Executive by Source**

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**5. Payments by Third Party on Behalf of the County Executive**

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

**5.1 Classification by Source**

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**OTHER IMPORTANT DISCLOSURES (Continued)**

**5.2 Classification of payments made by Third Parties by Nature of expenses**

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	-	-

**6. 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 Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.



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**OTHER IMPORTANT DISCLOSURES (Continued)**

**Related party transactions**

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	706,646,979.00	707,962,884.00
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	27,098,360.00	30,542,967.00
<b>Total Transfers to related parties</b>	<b>733,745,339.00</b>	<b>738,505,851.00</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	5,533,875,900.00	5,073,452,096.30
Transfers from MDAs	76,409,452.00	144,643,406.00
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	-	-
<b>Total Transfers from related parties</b>	<b>5,610,285,352.00</b>	<b>5,218,095,502.30</b>

**7. Establishment of other County Government Entities**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ Fund. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of funds established by the County Government since inception.

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**OTHER IMPORTANT DISCLOSURES (Continued)**

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Baringo County Small & Medium Enterprises Fund	2014	Baringo County	Chief Officer- Tourism
Baringo County Bursary Fund	2015	Baringo County	Chief Officer- Education
Baringo County Community Wildlife Conservation Fund	2014	Baringo County	Chief Officer- Tourism
Baringo County Emergency Fund	2015	Baringo County	Chief Officer- Finance
Baringo County Lake Bogoria Grants Fund	2015	Baringo County	Chief Officer- Tourism
Baringo County Youth and Women Fund	2014	Baringo County	Chief Officer- Youth
Baringo County (Executive) Car loan Scheme Fund	2015	Baringo County	Chief Officer- Finance
Baringo County (Executive) Mortgage Scheme Fund	2016	Baringo County	Chief Officer- Finance
Baringo County Assembly Fund	2014	Baringo County	Clerk to the County Assembly
Baringo County Persons with Disability Fund	2015	Baringo County	Chief Officer- Youth
Baringo County Cooperative Development Fund	2014	Baringo County	Chief Officer- Tourism

**8. Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swept to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
Baringo County Rev Collection Acc 1142790762	\$476.06	104	50,938.42	2,119.52
Baringo County Rev Collection Acc 1141231549	12,763,338.32	-	12,763,338.32	10,544,471.42
Baringo District Hospital Acc 1149507659	5,018,648.00	-	5,018,648.00	12,114,075.00



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Marigat Sub-District Hospital Acc 1149507950	773,351.50	-	773,351.50	1,368,095.50
Kabartonjo District Hospital Acc 1149508043	164,022.00	-	164,022.00	578,952.00
Eldama Ravine District Hospital Acc 1149507837	2,194,535.00	-	2,194,535.00	4,441,745.00
Chemolingot District Hospital Acc 1149508108	553,736.00	-	553,736.00	618,480.00
Baringo County Government Revenue -DFF 1154241874	2,386,686.36	-	2,386,686.36	941,730.36
Lake Bogoria N. Reserve 1252239084	217,287.00	-	217,287.00	21,292.00
Mogotio District Hospital 1252238924	216,762.00	-	216,762.00	143,887.00
<b>Total</b>			<b>24,339,304.60</b>	<b>30,774,847.80</b>

**OTHER IMPORTANT DISCLOSURES (Continued)**

**9. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Kshs 132,021,277 (2019/2020 Kshs 131,914,894)

**10. Contingent Liabilities**

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case against the County	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
<b>Total</b>	-	-

Covid-19 Funds	2020-2021	2019-2020
	Kshs	Kshs
<b>Receipts</b>		
Receipts from the National Government to fight (Note 3)	-	-
Other donations for Covid-19 received directly (Note 2)	-	-
Others (Specify)	-	-
<b>Total Receipts</b>	-	-
<b>Payments</b>		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	-	-
<b>Total payments</b>	-	-
<b>Balance in the covid 19 Fund</b>	-	-



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**7.11 PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S  
RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

*The audit report for FY 2019/2020 has not been released by the Auditor General.*

Sign.....

Date.....

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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

<b>Period (2020/21)</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	438,225,900.00	840,782,250.00	1,273,912,500.00	2,980,955,250.00	<b>5,533,875,900.00</b>
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	7,245,000.00	-	7,245,000.00	<b>14,490,000.00</b>
World Bank – THUSCP	-	-	49,757,688.00	48,404,209.75	<b>98,161,897.75</b>
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	45,000,000.00	-	<b>45,000,000.00</b>
Youth Polytechnic support grant	-	-	10,247,447.00	10,247,447.00	<b>20,494,894.00</b>
Abolishment of user fees in health centres and dispensaries	-	-	-	13,191,000.00	<b>13,191,000.00</b>
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	12,871,531.00	186,972.00	<b>13,058,503.00</b>
Kenya Climate Smart Agriculture Project (KCSAP)	-	120,546,484.70	-	143,159,027.45	<b>263,705,512.15</b>
Kenya Urban Development Grant (UDG)	-	-	-	29,239,345.10	<b>29,239,345.10</b>
<b>Total</b>	<b>438,225,900.00</b>	<b>968,573,734.70</b>	<b>1,391,789,166.00</b>	<b>3,232,628,251.30</b>	<b>6,031,217,052.00</b>



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**ANNEX 2–ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
<b>Construction of buildings</b>							
1.							
2.							
<b>Sub-Total</b>						<b>24,601,264.12</b>	
<b>Construction of civil works</b>							
3.							
4.							
<b>Sub-Total</b>						<b>858,080.00</b>	
<b>Supply of goods</b>							
5.							
6.							
<b>Sub-Total</b>						<b>38,574,230.00</b>	
<b>Supply of services</b>							
7.							
<b>Sub-Total</b>						<b>131,233,668.41</b>	
<b>Grand Total</b>						<b>195,267,242.53</b>	

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**ANNEX 3—ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Senior Management</b>							
1.							
2.							
<b>Sub-Total</b>					-		
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>					-		
<b>Unionisable Employees</b>							
5.							
6.							
<b>Sub-Total</b>					-		
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>					-		
<b>Grand Total</b>					-		



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**ANNEX 4–ANALYSIS OF OTHER PENDING PAYABLES**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2020/2021</b>	<b>Outstanding Balance 2019/2020</b>	<b>Comments</b>
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>		-			-		
<b>Amounts due to County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>					-		
<b>Amounts due to Third Parties</b>							
5.							
<b>Sub-Total</b>					-		
<b>Others (specify)</b>							
6.							
<b>Sub-Total</b>					-		
<b>Grand Total</b>					-		

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**ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES**

**(a) Government Imprest**

Name of Officer or Institution	Date Imprest Taken	Amount	
		Amount Taken KShs	Amount Surrendered KShs
Wilson Kimosop	06.11.20	50,000.00	-
Joel Chemirmir	19.11.20	158.00	-
Mathew Chirchir	22.12.20	43,000.00	-
Francis Komen	22.12.20	20,400.00	-
Michal Baimet	22.12.20	142,500.00	-
Theophilus Cheptoo	18.12.20	78,000.00	-
Michael Cheptoo	24.12.20	154,262.00	-
NixonKandawala	24.12.20	117,570.00	-
Elijah Kipkoros	22.12.20	117,600.00	-
John Kidogo	22.01.21	63,000.00	-
Roxana Kandie	25.02.21	74,000.00	-
Robert Koech	11.02.21	103,000.00	-
Betty Toroitich	04.02.21	45,600.00	-
Moses Toroitich	04.02.21	84,000.00	-
Erick Kiyai	04.02.21	33,500.00	-
Lenah Kosgei	04.02.21	255,000.00	-
Raphael Kimosop	18.03.21	169,400.00	-
Zerah Boskwony	13.04.21	464,500.00	-
Alvin Lopakale	13.04.21	463,400.00	-
Musa Chelimo	13.04.21	45,000.00	-
Dr. David Sergon	27.04.21	485,500.00	-
Sophia Kassim	23.04.21	21,000.00	-
David Kandie	23.04.21	31,500.00	-
Boniface Chesire	22.04.21	209,000.00	-



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Benjamin Kaptum	08.04.21	80,800.00	-	80,800.00
MagaretKangogo	23.04.21	64,800.00	-	64,800.00
Patricia Tororei	20.05.21	67,200.00	-	67,200.00
Ezekiel Kimelil	27.05.21	60,000.00	-	60,000.00
Peter Keitany	27.05.21	65,200.00	-	65,200.00
Reuben Sogoti	27.05.21	67,200.00	-	67,200.00
Benard	27.05.21	29,400.00	-	29,400.00
Charles Cherogony	27.05.21	70,000.00	-	70,000.00
Julius Tarus	28.05.21	524,600.00	-	524,600.00
Dr. Jane Barus	04.06.21	88,200.00	-	88,200.00
Wilson Chepchieng	28.06.21	139,700.00	-	139,700.00
Barkwony Christine	30.06.21	100,000.00	-	100,000.00
<b>Total</b>		<b>4,627,990.00</b>	-	<b>4,627,990.00</b>

**(b) Salary Advance**

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
-	-	-	-	-
-	-	-	-	-
<b>Total</b>	-	-	-	-

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**ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs ) 2019/2020</b>	<b>Additions during the year (KShs )</b>	<b>Disposals during the year (KShs )</b>	<b>Transfers in/(out) during the year (KShs)</b>	<b>Historical Cost c/f (KShs ) 2020/2021</b>
Land	60,608,516.80	-	-	-	60,608,516.80
Buildings and structures	1,479,643,630.40	167,303,119.82	-	-	1,646,946,750.22
Transport equipment	613,720,776.95	5,340,551.75	-	-	619,061,328.70
Office equipment, furniture and fittings	114,090,390.35	4,256,101.00	-	-	118,346,491.35
ICT Equipment	27,381,583.60	5,601,844.85	-	-	32,983,428.45
Machinery and Equipment	94,641,879.20	10,328,264.00	-	-	104,970,143.20
Heritage and cultural assets	25,018,742.00	-	-	-	25,018,742.00
Biological assets	41,777,990.85	31,670,998.00	-	-	73,448,988.85
Intangible assets	27,444,146.55	15,128,221.50	-	-	42,572,368.05
Infrastructure assets- Roads, Rails	1,598,050,262.46	293,019,963.45	-	-	1,891,070,225.91
Work in progress	-	-	-	-	-
<b>Total</b>	<b>4,082,377,919.16</b>	<b>532,649,064.37</b>	<b>-</b>	<b>-</b>	<b>4,615,026,983.53</b>



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**ANNEX 7 – INTER-ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	112,944,002	147,144,909	222,994,911	223,563,157	706,646,979	706,646,979	-	-
2	DANIDA	-	7,245,000.00	-	7,245,000.00	14,490,000.	14,490,000.00	-	-
3	World Bank – THUSCP	-	-	49,757,688.00	48,404,209.75	98,161,897.75	98,161,897.75	-	-
4	Kenya Devolution Support Programme	-	-	45,000,000.00	-	45,000,000.00	45,000,000.00	-	-
5	Youth Polytechnic support grant	-	-	10,247,447.00	10,247,447.00	20,494,894.00	-	20,494,894.00	Amount still in CRF Acc.
6	Abolishment of user fees	-	-	-	13,191,000.00	13,191,000.00	-	13,191,000.00	Amount still in CRF Acc
7	Road Maintenance Fuel Levy	-	38,204,726	38,204,726	-	76,409,452	76,409,452	-	-
8	Agricultural Sector Development Support Programme	-	-	12,871,531.00	186,972.00	13,058,503.00	12,871,531.00	186,972.00	Amount still in CRF Acc
9	Kenya Climate Smart Program	-	190,367,843.60	-	73,337,668.55	263,705,512.15	193,293,142	70,412,370.15	Amount still in CRF Acc
10	KUSP Support (UDG)	-	-	-	29,239,345.10	29,239,345.10	-	29,239,345.10	Amount still in CRF Ac
	<b>Total</b>	<b>112,944,002</b>	<b>382,962,479</b>	<b>379,076,303</b>	<b>405,414,799</b>	<b>1,280,397,583</b>	<b>1,146,873,002</b>	<b>133,524,581</b>	

Director of Finance County Executive

Head of Accounts County Treasury

  
 BARINGO COUNTY GOVERNMENT  
 DIRECTOR FINANCE & ADMINISTRATION  
 30 JUN 2021  
 SIGN:.....  
 P.O. BOX 53-30400, KABARNET

  
 DEPUTY DIRECTOR ACCOUNTING SERVICES  
 30 JUN 2021  
 BARINGO COUNTY GOVERNMENT  
 P.O. BOX 53-30400, KABARNET

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**ANNEX 8 – CONTINGENT LIABILITIES**  
**REGISTER**

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
5	-	-	-	-	-	-
6	-	-	-	-	-	-
7	-	-	-	-	-	-
8	-	-	-	-	-	-
9	-	-	-	-	-	-
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-



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**ANNEX 9 – PRIOR YEAR ADJUSTMENTS- BANK ACCOUNTS**

<b>Date</b>	<b>Transcation Code</b>	<b>Description</b>	<b>Bank</b>
30-Jul-20	FT20212FRMZ5	Return to CRF Baringo County Govt Kimalel	4,300.00
30-Jul-20	FT202121X07N	Return to CRF - Baringo County Govt Standing imprest A/C	199,000.00
30-Jul-20	FT20212CY5G1	Return to CRF - From Kabarnet Town Admin	354,291.00
<b>TOTAL</b>			<b>557,591.00</b>

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**ANNEX 10 – CLOSING BANK BALANCES OTHER ACCOUNTS**

S/No.	Account Name	Account No.	Bank	Account Type	FY2020-2021	FY2019-2020
1.	Baringo County SME Fund Account Acc	1390262572758	Equity Bank	Fund Account	5,117,358.98	7,903,610.00
2.	Baringo Bursary Fund Account Acc	1390262458895	Equity Bank	Fund Account	32,690,738.00	3,876,853.00
3.	Baringo County Community Wildlife Conservation Fund	01565100501395	Skyline Sacco	Fund Account	0.00	1,327.55
4.	Baringo County Emergency Fund Acc	0140130000003	Access	Fund Account	5,103,425.25	17,286,287.75
5.	Baringo County Department(Lake Bogoria Grants)Acc	0140130000004	Access	Grant Account	7,228,773.00	4,997,939.00
6.	Baringo County Youth and Women Fund Acc	50451184601	Boresha Sacco	Fund Account	2,331,458.53	2,506,316.65
7.	Baringo County Cooperative Development Fund Acc	50451152201	Boresha Sacco	Fund Account	5,488,458.32	4,684,292.20
8.	Baringo County Assembly Mortgage Fund Acc	1152063324	Kenya Commercial Bank	Fund Account	70,556,336.40	85,289,050.15
9.	Baringo County (Executive) Car loan Scheme Fund Acc	1179328914	Kenya Commercial Bank	Fund Account	5,174,583.20	9,161,866.20
10.	Baringo County (Executive) Mortgage Scheme Fund Acc	1179329708	Kenya Commercial Bank	Fund Account	8,109,253.50	1,812,405.30
11.	Persons with disability Baringo county	50451280401	Boresha Sacco	Fund Account	2,605.19	89,661.60
12.	Kabarnet hospital maternity services	1390262398087	Equity	Payment Account	0.00	2,366.05
13.	Maternity health care services-chemolingot	1390262464783	Equity	Payment Account	0.00	3,640.00
14.	Maternity health care services-kabartonjo	1390262402687	Equity	Payment Account	0.00	1,775.00
15.	Eldama hospital maternity fund free service	1310262416860	Equity	Payment Account	0.00	91.37
16.	Baringo county	1148499059	Kenya	Payment	4,192,835.26	7,124,936.70



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	CHMT HSSF A/C		Commercial Bank	Account		
17.	Baringo County Ops Assembly account	1142302326	Kenya Commercial Bank	Payment	1,555,830.95	356,356.00
18.	Kenya climate smart AGR PJT Baringo	1246287420	Kenya Commercial Bank	Payment	63,152,180.60	10,475.85
19.	Baringo County Institutional Grant	0140130000010	Access	Payment Account	21,335,050.00	30,952,312.00
20.	Kabarnet Municipality Urban Development	0140130000011	Access	Payment Account	18,719,775.70	18,644,716.00
21.	Baringo County Assembly Staff car & Mortgage	1271884267	Kenya Commercial Bank	Fund Account	11,226,946.70	12,000,000.00
22.	Baringo County Assembly Catering account	1219723320	Kenya Commercial Bank	Fund Account	1,491,785.30	778,784.00
23.	Marigat Sub-District Hospital Acc	1149248599	Kenya Commercial Bank	Payment Account	240,896.80	45,505.80
24.	Kabartonjo District Hospital Imprest Acc	1149215593	Kenya Commercial Bank	Payment Account	51,150.00	71,219.00
25.	Chemolingot District Hospital	1149247665	Kenya Commercial Bank	Payment Account	74,400.25	595,404.25
26.	Kabarnet District Hospital Imprest Acc	1149215399	Kenya Commercial Bank	Payment Account	12,353,165.75	1,291,820.75
27.	Eldama Ravine Sub District Hospital Imprest Account	1149251662	Kenya Commercial Bank	Payment Account	1,431,723.15	3,187,101.15
28.	Baringo South Sub county account	1150712295	Kenya Commercial Bank	Payment Account	30,426.65	893.65
29.	Baringo North Sub County account	1151223360	Kenya Commercial Bank	Payment Account	71,157.00	505.00
30.	Mogotio Sub County account	1150620439	Kenya Commercial Bank	Payment Account	452,926.64	64,769.64
31.	Baringo County Govt Kimalel	1148038116	Kenya Commercial Bank	Payment Account	6,570.00	4,300.00
32.	Baringo Central Sub County	1151177687	Kenya Commercial	Payment Account	1,500.30	27,812.30

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			Bank			
33.	Baringo County Govt Standing imprest A/C	1141976226	Kenya Commercial Bank	Payment Account	0.00	199,000.00
34.	Mogotio district hospital	1252238924	Kenya Commercial Bank	Payment Account	0.00	1,029,951.00
35.	Baringo county govt town admin	1151200948	Kenya Commercial Bank	Payment Account	371,758.30	115,388.30
36.	Kabarnet town administration account	115117762	Kenya Commercial Bank	Payment Account	1,081.00	328.00
37.	Baringo county govt account E/Ravine	1151021113	Kenya Commercial Bank	Payment Account	30,042.80	773.80
38.	Tiaty sub county operations	1150812168	Kenya Commercial Bank	Payment Account	2,303.45	474.00
39.	Baringo County Govt Operation	1154242250	Kenya Commercial Bank	Payment Account	85,784.45	198,700.45
40.	Kabarnet Municipality Urban Development	144803001	Transnational Bank	Payment Account	18,719,735.00	18,644,716.00
41.	Baringo County Institutional Grant	144802001	Transnational Bank	Payment Account	21,335,050.00	30,952,312.00
42.	Aiyebo Dispensary	1127461192	Kenya Commercial Bank	Payment Account	-	-
43.	Akoroyan Dispensary	1222597705	Kenya Commercial Bank	Payment Account	-	-
44.	Akwitchatis H/C	1169092764	Kenya Commercial Bank	Payment Account	-	-
45.	Arama Dispensary	1132919118	Kenya Commercial Bank	Payment Account	-	-
46.	Atiar Dispensary	1103379240	Kenya Commercial Bank	Payment Account	-	-
47.	Ayatya Dispensary	1169064167	Kenya Commercial Bank	Payment Account	-	-
48.	Barbarchun Dispensary	1263627927	Kenya Commercial Bank	Payment Account	-	-
49.	Barsemoi Dispensary	1184232253	Kenya Commercial Bank	Payment Account	-	-



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50.	Bartabwa Dispensary	1133848842	Kenya Commercial Bank	Payment Account	-	-
51.	Bartolimo Dispensary	1133448194	Kenya Commercial Bank	Payment Account	-	-
52.	Barwesa H/C	1121831303	Kenya Commercial Bank	Payment Account	-	-
53.	Bekibon Dispensary	1132780071	Kenya Commercial Bank	Payment Account	-	-
54.	Benonin Dispensary	1280635738	Kenya Commercial Bank	Payment Account	-	-
55.	Borowonin Dispensary	1132763967	Kenya Commercial Bank	Payment Account	-	-
56.	Bossei Dispensary	1133186394	Kenya Commercial Bank	Payment Account	-	-
57.	Cheberen Dispensary	1105717135	Kenya Commercial Bank	Payment Account	-	-
58.	Chemasusu Dispensary	1199709115	Kenya Commercial Bank	Payment Account	-	-
59.	Chemoinoi Dispensary	1139368087	Kenya Commercial Bank	Payment Account	-	-
60.	Chemoril Dispensary	1169093043	Kenya Commercial Bank	Payment Account	-	-
61.	Chemsik Dispensary	1169094031	Kenya Commercial Bank	Payment Account	-	-
62.	Chemura Dispensary	1281684198	Kenya Commercial Bank	Payment Account	-	-
63.	Cheplambus Dispensary	1132579740	Kenya Commercial Bank	Payment Account	-	-
64.	Chepturu Dispensary	1183785755	Kenya Commercial Bank	Payment Account	-	-
65.	Chesirimion Dispensary	1169093698	Kenya Commercial Bank	Payment Account	-	-
66.	Chesongo Dispensary	1122171544	Kenya Commercial Bank	Payment Account	-	-
67.	CHURO GOK Health Ccentre	1183418175	Kenya Commercial Bank	Payment Account	-	-
68.	Eldume Dispensary	1183308949	Kenya	Payment	-	-

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			Commercial Bank	Account		
69.	Emining H/C	1105716740	Kenya Commercial Bank	Payment Account	-	-
70.	Emsos Dispensary	1219795062	Kenya Commercial Bank	Payment Account	-	-
71.	Equator Dispensary	1112615318	Kenya Commercial Bank	Payment Account	-	-
72.	Esageri H/C	1112793445	Kenya Commercial Bank	Payment Account	-	-
73.	Igure Dispensary	1132757487	Kenya Commercial Bank	Payment Account	-	-
74.	Illingarua Dispensary	1132838584	Kenya Commercial Bank	Payment Account	-	-
75.	Kabimoi Dispensary	1132722071	Kenya Commercial Bank	Payment Account	-	-
76.	Kabiyet Dispensary	1112400672	Kenya Commercial Bank	Payment Account	-	-
77.	Kabogor Dispensary	1130024288	Kenya Commercial Bank	Payment Account	-	-
78.	Kalabata Dispensary	1127829564	Kenya Commercial Bank	Payment Account	-	-
79.	Kamar Dispensary	1133484077	Kenya Commercial Bank	Payment Account	-	-
80.	Kampi Samaki H/C	1103770713	Kenya Commercial Bank	Payment Account	-	-
81.	Kamurio Dispensary	1157478271	Kenya Commercial Bank	Payment Account	-	-
82.	Kapchepkisa Dispensary	1280080965	Kenya Commercial Bank	Payment Account	-	-
83.	Kapchepkor Dispensary	1127575015	Kenya Commercial Bank	Payment Account	-	-
84.	Kapchholoi Dispensary	1280899255	Kenya Commercial Bank	Payment Account	-	-
85.	Kapindasim Dispensary	1129033996	Kenya Commercial Bank	Payment Account	-	-
86.	Kapkein Dispensary	1128777908	Kenya Commercial Bank	Payment Account	-	-



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			Bank			
87.	Kapkelelwa Dispensary	1132778441	Kenya Commercial Bank	Payment Account	-	-
88.	Kapkiamo Dispensary	1157465464	Kenya Commercial Bank	Payment Account	-	-
89.	Kapkitony Dispensary	1206124962	Kenya Commercial Bank	Payment Account	-	-
90.	Kapkole Dispensary	1133634427	Kenya Commercial Bank	Payment Account	-	-
91.	Kapkombe Dispensary	1169064442	Kenya Commercial Bank	Payment Account	-	-
92.	Kapkomoi Dispensary	1132428068	Kenya Commercial Bank	Payment Account	-	-
93.	Kapkuei Dispensary	1128588935	Kenya Commercial Bank	Payment Account	-	-
94.	Kapkuikui Dispensary	1205693726	Kenya Commercial Bank	Payment Account	-	-
95.	Kapkures Dispensary	1202263534	Kenya Commercial Bank	Payment Account	-	-
96.	Kapkut Dispensary	1224328027	Kenya Commercial Bank	Payment Account	-	-
97.	Kaplel Dispensary	1132880432	Kenya Commercial Bank	Payment Account	-	-
98.	Kapluk Dispensary	1127840320	Kenya Commercial Bank	Payment Account	-	-
99.	Kaptimbor Dispensary	1128671964	Kenya Commercial Bank	Payment Account	-	-
100.	Kaptiony Dispensary	1127317814	Kenya Commercial Bank	Payment Account	-	-
101.	Kaptorokwa Dispensary	1165519933	Kenya Commercial Bank	Payment Account	-	-
102.	Kaptum Dispensary	1124952667	Kenya Commercial Bank	Payment Account	-	-
103.	Kaptumin Dispensary	1127808885	Kenya Commercial Bank	Payment Account	-	-
104.	Kapturo Dispensary	1118115414	Kenya Commercial Bank	Payment Account	-	-

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105.	Kaptuya Dispensary	1180695526	Kenya Commercial Bank	Payment Account	-	-
106.	Kapunyany Dispensary	1147811423	Kenya Commercial Bank	Payment Account	-	-
107.	Kasaka Dispensary	1169064582	Kenya Commercial Bank	Payment Account	-	-
108.	Kasiela Dispensary	1127769804	Kenya Commercial Bank	Payment Account	-	-
109.	Kasisit Dispensary	1103366726	Kenya Commercial Bank	Payment Account	-	-
110.	Kasitet Dispensary	1128545144	Kenya Commercial Bank	Payment Account	-	-
111.	Kasooyo Dispensary	1127503839	Kenya Commercial Bank	Payment Account	-	-
112.	Kasok Dispensary	1103372734	Kenya Commercial Bank	Payment Account	-	-
113.	Katibel Dispensary	1127417029	Kenya Commercial Bank	Payment Account	-	-
114.	Keturwo H/C	1124400095	Kenya Commercial Bank	Payment Account	-	-
115.	Kibagenge Community Dispensary	1184411034	Kenya Commercial Bank	Payment Account	-	-
116.	Kibias Dispensary	1112568689	Kenya Commercial Bank	Payment Account	-	-
117.	Kibingor Dispensary	1132591678	Kenya Commercial Bank	Payment Account	-	-
118.	Kibiriokwonin Dispensary	1128348411	Kenya Commercial Bank	Payment Account	-	-
119.	Kiboino Dispensary	1128600676	Kenya Commercial Bank	Payment Account	-	-
120.	Kibotany Dispensary	1279852429	Kenya Commercial Bank	Payment Account	-	-
121.	Kimalel H/C	1107967635	Kenya Commercial Bank	Payment Account	-	-
122.	Kimoriot Dispensary	1183868707	Kenya Commercial Bank	Payment Account	-	-
123.	Kimose Dispensary	1184475407	Kenya	Payment	-	-



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			Commercial Bank	Account		
124.	Kimugul Dispensary	1127795295	Kenya Commercial Bank	Payment Account	-	-
125.	Kinyach Dispensary	1127416405	Kenya Commercial Bank	Payment Account	-	-
126.	Kipcherere Dispensary	1132780306	Kenya Commercial Bank	Payment Account	-	-
127.	Kipkitur Dispensary	1133025722	Kenya Commercial Bank	Payment Account	-	-
128.	Kiplombe Dispensary	1132782163	Kenya Commercial Bank	Payment Account	-	-
129.	Kipngorom DISPENSARY	1115483811	Kenya Commercial Bank	Payment Account	-	-
130.	Kipsacho Dispensary	1103367307	Kenya Commercial Bank	Payment Account	-	-
131.	Kipsogon Dispensary	1132780039	Kenya Commercial Bank	Payment Account	-	-
132.	Kipsoit Dispensary	1129500365	Kenya Commercial Bank	Payment Account	-	-
133.	Kiptagich H/C	1103132679	Kenya Commercial Bank	Payment Account	-	-
134.	Kiptaiwa Dispensary	1390280173321	Equity	Payment Account	-	-
135.	Kiptoim Dispensary	1183387989	Kenya Commercial Bank	Payment Account	-	-
136.	Kiptuno Dispensary	1105717267	Kenya Commercial Bank	Payment Account	-	-
137.	Kisanana H/C	0102122024500	National Bank of Kenya	Payment Account	-	-
138.	Kiserian Dispensary	1103667424	Kenya Commercial Bank	Payment Account	-	-
139.	Kisok Dispensary	1198320885	Kenya Commercial Bank	Payment Account	-	-
140.	Kisonei Dispensary	1133478824	Kenya Commercial Bank	Payment Account	-	-
141.	Kituro H/C	1103080687	Kenya Commercial Bank	Payment Account	-	-

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142.	Koimugul Dispensary	1206200790	Kenya Commercial Bank	Payment Account	-	-
143.	Koitebes Dispensary	1132817323	Kenya Commercial Bank	Payment Account	-	-
144.	Kokwa Island Dispensary	1111353387	Kenya Commercial Bank	Payment Account	-	-
145.	Kolowa H/C	1120574226	Kenya Commercial Bank	Payment Account	-	-
146.	Komolion Dispensary	1127440950	Kenya Commercial Bank	Payment Account	-	-
147.	Koriema Dispensary	1133381626	Kenya Commercial Bank	Payment Account	-	-
148.	Koroto Dispensary	1127428411	Kenya Commercial Bank	Payment Account	-	-
149.	Krezee Dispensary	1183457197	Kenya Commercial Bank	Payment Account	-	-
150.	Kuikui H/C	1122795327	Kenya Commercial Bank	Payment Account	-	-
151.	Lamaiwe Dispensary	1182885551	Kenya Commercial Bank	Payment Account	-	-
152.	Lebolos Dispensary	1132780705	Kenya Commercial Bank	Payment Account	-	-
153.	Lelgut Dispensary	1137176830	Kenya Commercial Bank	Payment Account	-	-
154.	Likwon Dispensary	1132878098	Kenya Commercial Bank	Payment Account	-	-
155.	Loboi Dispensary	1128507137	Kenya Commercial Bank	Payment Account	-	-
156.	Loiwat Dispensary	1127411349	Kenya Commercial Bank	Payment Account	-	-
157.	Lomuke Dispensary	1169093647	Kenya Commercial Bank	Payment Account	-	-
158.	Loruk Dispensary	1119170249	Kenya Commercial Bank	Payment Account	-	-
159.	Magonoi Dispensary	1390263958162	Equity	Payment Account	-	-
160.	Maji Mazuri Dispensary	1105717518	Kenya Commercial	Payment Account	-	-



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			Bank			
161.	Maji Moto Dispensary	1132999189	Kenya Commercial Bank	Payment Account	-	-
162.	Makutani Dispensary	1117703703	Kenya Commercial Bank	Payment Account	-	-
163.	Maoi Dispensary	1280747595	Kenya Commercial Bank	Payment Account	-	-
164.	Maron Dispensary	1131590643	Kenya Commercial Bank	Payment Account	-	-
165.	Mochongoi H/C	1112637524	Kenya Commercial Bank	Payment Account	-	-
166.	Mogorwo H/C	1103009214	Kenya Commercial Bank	Payment Account	-	-
167.	Moigutwo Dispensary	1119967929	Kenya Commercial Bank	Payment Account	-	-
168.	Molok Dispensary	1131368088	Kenya Commercial Bank	Payment Account	-	-
169.	Molos Dispensary	1105717615	Kenya Commercial Bank	Payment Account	-	-
170.	Molosirwe Dispensary	1128572540	Kenya Commercial Bank	Payment Account	-	-
171.	Mormorio Dispensary	1127499238	Kenya Commercial Bank	Payment Account	-	-
172.	Muchukwo Dispensary	1127574868	Kenya Commercial Bank	Payment Account	-	-
173.	Mugurin Dispensary	10211020327700	National Bank of Kenya	Payment Account	-	-
174.	Muserechi Dispensary	1310267168581	Equity	Payment Account	-	-
175.	NAKOKO Health Cnetre	1169093949	Kenya Commercial Bank	Payment Account	-	-
176.	Nakurtakwei Dispensary	1119798876	Kenya Commercial Bank	Payment Account	-	-
177.	Ngendalel Dispensary	01100088203400	Co-operative Bank of Kenya	Payment Account	-	-
178.	Ngetmoi Dispensary	1130907724	Kenya Commercial Bank	Payment Account	-	-
179.	Nginyang H/C	1103771892	Kenya	Payment	-	-

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			Commercial Bank	Account		
180.	Ngurubeti H/C	1125239727	Kenya Commercial Bank	Payment Account	-	-
181.	Nyimbei Dispensary	1169095550	Kenya Commercial Bank	Payment Account	-	-
182.	Ochii Dispensary	1132062268	Kenya Commercial Bank	Payment Account	-	-
183.	Ol Arabel Dispensary	1111058849	Kenya Commercial Bank	Payment Account	-	-
184.	Oldebes Dispensary	141352514000	Co-operative Bank of Kenya	Payment Account	-	-
185.	Olkokwe Dispensary	1132818303	Kenya Commercial Bank	Payment Account	-	-
186.	Orokwo Dispensary	1206102179	Kenya Commercial Bank	Payment Account	-	-
187.	Oterit Community Dispensary	1310270385853	Equity	Payment Account	-	-
188.	Plesian Dispensary	1132384818	Kenya Commercial Bank	Payment Account	-	-
189.	Pnai Dispensary	1169094104	Kenya Commercial Bank	Payment Account	-	-
190.	Poi Dispensary	1125349417	Kenya Commercial Bank	Payment Account	-	-
191.	Radad Dispensary	1105717364	Kenya Commercial Bank	Payment Account	-	-
192.	Rebeko Dispensary	1169064108	Kenya Commercial Bank	Payment Account	-	-
193.	Riongo Dispensary	1119772931	Kenya Commercial Bank	Payment Account	-	-
194.	Riwo Dispensary	1133957552	Kenya Commercial Bank	Payment Account	-	-
195.	Rondinin Dispensary	1127813277	Kenya Commercial Bank	Payment Account	-	-
196.	Rosoga Dispensary	1120779391	Kenya Commercial Bank	Payment Account	-	-
197.	Sabatia Dispensary	1132645530	Kenya Commercial Bank	Payment Account	-	-



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198.	Sabor Dispensary	1103372521	Kenya Commercial Bank	Payment Account	-	-
199.	Sagasagik Dispensary	1277329087	Kenya Commercial Bank	Payment Account	-	-
200.	Sagat Dispensary	1124955135	Kenya Commercial Bank	Payment Account	-	-
201.	Salawa H/C	1103771310	Kenya Commercial Bank	Payment Account	-	-
202.	Sandai Dispensary	1133892892	Kenya Commercial Bank	Payment Account	-	-
203.	Saos Dispensary	1310167296489	Equity	Payment Account	-	-
204.	Seguton Dispensary	1132402786	Kenya Commercial Bank	Payment Account	-	-
205.	Seretion Dispensary	1169092888	Kenya Commercial Bank	Payment Account	-	-
206.	Sereton	1291143707	Kenya Commercial Bank	Payment Account	-	-
207.	Seretunin H/C	1103072455	Kenya Commercial Bank	Payment Account	-	-
208.	Sibilo Dispensary	1127464132	Kenya Commercial Bank	Payment Account	-	-
209.	Sigoro Dispensary	1127323164	Kenya Commercial Bank	Payment Account	-	-
210.	Simotwet Dispensary	1132657628	Kenya Commercial Bank	Payment Account	-	-
211.	Sinonin Dispensary	1310267199802	Equity	Payment Account	-	-
212.	Sirata Dispensary	1183093616	Kenya Commercial Bank	Payment Account	-	-
213.	Sirwa Dispensary	1113943149	Kenya Commercial Bank	Payment Account	-	-
214.	Sogon Dispensary	1127423940	Kenya Commercial Bank	Payment Account	-	-
215.	Solian Dispensary	1132798655	Kenya Commercial Bank	Payment Account	-	-
216.	Sore Dispensary	1128469650	Kenya Commercial Bank	Payment Account	-	-

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217.	Sorok Dispensary	1129074412	Kenya Commercial Bank	Payment Account	-	-
218.	Sumeiyon Dispensary	1127456407	Kenya Commercial Bank	Payment Account	-	-
219.	Sutyechun Dispensary	1183756666	Kenya Commercial Bank	Payment Account	-	-
220.	Talai Dispensary	1127534807	Kenya Commercial Bank	Payment Account	-	-
221.	Tangulgei H/C	1127834673	Kenya Commercial Bank	Payment Account	-	-
222.	Tebei Dispensary	1132575869	Kenya Commercial Bank	Payment Account	-	-
223.	Tenges H/C	1103418041	Kenya Commercial Bank	Payment Account	-	-
224.	Tian Dispensary	1310198775503	Equity	Payment Account	-	-
225.	Tilingwo Dispensary	1223840875	Kenya Commercial Bank	Payment Account	-	-
226.	Tiloi Dispensary	1169064329	Kenya Commercial Bank	Payment Account	-	-
227.	Timboiywo Dispensary	1132596130	Kenya Commercial Bank	Payment Account	-	-
228.	Timboroa H/C	1105716880	Kenya Commercial Bank	Payment Account	-	-
229.	Tinet Dispensary	1112857621	Kenya Commercial Bank	Payment Account	-	-
230.	Tinomoi Dispensary	1182306691	Kenya Commercial Bank	Payment Account	-	-
231.	Tirimionin Dispensary	1103359371	Kenya Commercial Bank	Payment Account	-	-
232.	Tiriondonin Dispensary	1119435226	Kenya Commercial Bank	Payment Account	-	-
233.	Toniok Dispensary	1132777593	Kenya Commercial Bank	Payment Account	-	-
234.	Topulen Dispensary	1200993055	Kenya Commercial Bank	Payment Account	-	-
235.	Torongo H/C	1125427779	Kenya Commercial	Payment Account	-	-



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			Bank			
236.	Tugumoi Dispensary	1132798892	Kenya Commercial Bank	Payment Account	-	-
237.	Tuiyobei Dispensary	1157485782	Kenya Commercial Bank	Payment Account	-	-
238.	Tuwit Dispensary	1279492961	Kenya Commercial Bank	Payment Account	-	-
239.	Tuwo Dispensary	1281535931	Kenya Commercial Bank	Payment Account	-	-
240.	Waseges Dispensary	1133538118	Kenya Commercial Bank	Payment Account	-	-
241.	Yatya Dispensary	1127651692	Kenya Commercial Bank	Payment Account	-	-

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**ANNEX 11 – PLOT RATE AND RENT ARREARS**

<b>Summary</b>	<b>OPENNING BAL 1ST JULY 2020</b>	<b>INTEREST 2020/2021</b>	<b>ANNUAL RENT/RAT ES 2020/2021</b>	<b>PAYMENT 2020/2021</b>	<b>OUSTANDIN G BALANCES AS AT 30/06/2021</b>
Kabarnet Town	34,152,805	4,424,598	9,358,653	7,257,232	<b>40,678,824</b>
Eldama Ravine Town	19,343,613	1,374,353	1,433,610	2,354,538	<b>19,797,038</b>
Eldama Ravine Sub	6,943,480	319,130	310,000	198,200	<b>7,374,410</b>
Mogotio	23,167,047	1,745,366	3,010,644	2,534,038	<b>25,389,019</b>
Baringo South	21,546,273	531,705	1,617,000	702,499	<b>22,992,479</b>
Tiaty	5,037,736	238,736	289,000	227,750	<b>5,337,722</b>
Baringo North	12,422,400	1,152,874	1,054,000	190,000	<b>14,439,274</b>
Baringo Central	7,722,200	861,110	817,000	296,630	<b>9,103,680</b>
<b>TOTALS</b>	<b>130,335,553</b>	<b>9,462,562</b>	<b>17,748,223</b>	<b>13,760,887</b>	<b>144,212,445</b>