

REPUBLIC OF KENYA



*Enhancing Accountability*



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY REVENUE FUND**

**FOR THE YEAR ENDED**

**30 JUNE, 2024**

**COUNTY GOVERNMENT OF BARINGO**



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## COUNTY REVENUE FUND

### *County Government of Baringo*

## ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024

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

*County Government of Baringo*  
*County Revenue Fund*  
*For the financial year ended 30<sup>th</sup> June 2024*

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*County Government of Baringo*  
*County Revenue Fund*  
*For the financial year ended 30<sup>th</sup> June 2024*

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	Page No.
Table of contents.....	
1. Acronyms and glossary of terms.....	iii
<b>2. Key Entity Information and Management.....</b>	<b>iv</b>
3. Statement by the CECM Finance.....	xx
4. Management Discussion and Analysis.....	xxi
5. Overview of the County Revenue Fund Operations.....	xxii
6. Statement of Management Responsibility.....	xxiii
7. Report of the Auditor General on the County Revenue Fund of County Government of Baringo for the Year ended 30 <sup>th</sup> June 2024.....	xxiv
8. Statement of Receipts and Payments for the Year Ended 30 <sup>th</sup> June 2024.....	1
9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30 <sup>th</sup> June, 2024. ....	2
10. Significant Accounting Policies.....	3
11. Notes to the Financial Statements.....	5
12. Annexes.....	11

## 1. Acronyms and glossary of terms

### a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
Kshs	Kenya Shillings

### b) glossary of terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

## 2. Key Entity Information and Management

### a) Background information

(a) Background information

(b) Vision

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

(c) 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.

(d) 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.

(e) 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.

(f) 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>.

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

(h) 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**

**(a) Key Management**

*H.E Benjamin Chesire Cheboi*  
*Governor*



H.E. Benjamin Chesire Cheboi, EBS was the first and current Governor of Baringo County having been sworn in on 25th August 2022. He hails from Eldama Ravine Sub County, Baringo County. Cheboi was born in 1958 in the then Baringo district. He was educated at Kabarnet Boys High School for both his O levels and Friends School, Kamusinga for his A levels. He then proceeded to University of Nairobi to Pursue a Bachelor of Science Degree. He also holds a master's degree in Financing Higher Education from University of Manchester, United Kingdom. He also holds a postgraduate diploma in education & several courses in management of

institutions.

Governor Cheboi held the position of Ag. Academic Registrar, Jomo Kenyatta University of Agriculture and Technology. He thereafter worked as the Deputy Chief Executive Officer, Higher Education Loans Board from 1996 to 2000 before being promoted to serve as the CEO of the same institution from 2000 to 2012. Governor Cheboi served as Chairperson Agricultural Development Corporation from 2017 to 2019. In addition he was the first president of the Association of African Higher Education Agencies (AAHEFA). He also served as Commissioner, Commission for Higher Education and Director at the Kenya Institute of Directors. Governor Cheboi has won several awards including Presidential Award, Elder of the Burning Spear (EBS), Kenya Communication Technology Award, BEST executive support for ICT-2008 and World Bank Fellowship to study Master's in Education. Voted best CEO in use of ICT by computer society of Kenya.

Other key achievements include Expertise in performance contracting, Member audit committee of the ministry of education, Trained director centre for corporate governance, Member institute of directors, Trained director by center for corporate governance, One of the CEOs mentioned by business daily as a turnaround CEO Transformative leader, increased access, assured equity and created revolving fund and ensured that all categories of students benefit from loans. He rose from senior administrative assistant to deputy registrar at both Kenyatta University and JKUAT and was instrumental in the founding of JKUAT admissions office upon establishment as university.

**H.E Felix Kiplagat Maiyo**

**Deputy Governor**



H.E Hon Felix Maiyo holds a Master of Science Oil and Gas Engineering degree from University of Aberdeen and bachelor's degree in Mechatronic Engineering from Jomo Kenyatta University of Agriculture and Technology. Before joining Baringo as Deputy Governor, he worked in Target (East Africa) Limited as a Business Development Manager and Technical Director. He has also worked as National Oil well Varco as Drilling Engineer. Hon Maiyo started his career as Trainee Engineer in Kenya Generating Company (KENGEN) and General Motors East Africa.

**County executive committee members' profile**

**HON. Dr. Solomon Kibet Sirma**

**CECM, Health Services.**

Hon. Dr. Solomon Sirma holds a Doctor of Medicine (Verona) from Italy and a Master degree in Master of Medicine (OB/GYN) from University of Nairobi. He possesses a 25-year experience gained in diverse work environments in the country as Chief Officer Medical Services Nakuru County, Director Medical Services Nakuru County, Consultant (Obs/Gyn) Rift Valley Provincial Hospital, Kapsabet District Hospital, Kenyatta National Hospital and Moi Teaching and Referral

Hospital. Dr. Sirma spearheaded the preparation of AOP 5 and 6 for Hospital in Nandi County apart from working as a programme Manager for Walter reed project in Nandi and Central Rift. In Nakuru County, he was a member of Nakuru County Tender Committee and Technical Advisor of Beyond Zero Campaign by First Lady.

**HON. Maurine Kareo Limashep**

**CECM, Youth, Gender, E-Government and ICT**



Hon. Maurine Limashep holds a Bachelor's Degree in Human Resource Management from Kisii University and a Diploma in Business Management (Human Resource) from Kenya Institute of Management. She also has certificate in Personnel Management and also computer packages. She possesses a 14-year experience gained in diverse work environments in the country as Project Manager A.I.C Kolowa Rescue Center, Project Director Compassion International Supported Project, Project Social Worker Compassion International Supported Project, Child Welbeing Facilitator World Vision Kenya, Field Monitor World Vision, and Content Supervisor Kenya Bureau of Statistics and Population Census. Hon. Limashep has worked as Deputy Presiding Officer Electoral Commission of Kenya

**Hon Rev. Symon Kiuta Lonyayo**

**CECM -Education, Culture, Sports, and Social Services.**



Hon. Rev. Symon Lonyayo holds a Masters of Divinity (M.DIV) from African International University as well as a Bachelor of Theology (B.Th) from Scott Christian University. He is currently pursuing a PhD Church History at African International University. Rev Lonyayos' career spans for 33 years having worked in the following institutions; Director Water Resources Authority, Director Postal Corporation of Kenya, BOD Member Pemwai Girls High School, Chairman Spiritual affairs Committee Kabarak University, BOD Member Kenya Broadcasting Corporation, Lecturer Kabarak University, Board Chairman AIC Churo Secondary School, Board Member Kabarak Primary School, Chaplain Moi High School Kabarak and Churo Secondary School, teacher AIC Churo Secondary School, Chairman AIC Churo District Church Council, Vice Chairman AIC Baringo Regional Church Council, part time lecturer Baringo Bible College and Chairman AIC Churo Health Centre. He has also worked as a teacher at Tangelbei primary and Chemolingot Secondary School.

**Hon. Zachary Kipsang Kiprotich**

**CEC Industry Commerce, Tourism, Enterprise and Co-operative Development**



Hon. Zachary Kiprotich holds a Bachelor's Degree from Kenyatta University and a CPA part III. He has worked with Christian Children's Fund as the Project Development Officer in charge of Sponsor relating to community Mobilization, project implementation, Monitoring and evaluation, budgeting, planning and project appraisal. Previously he had worked at Kimani Kerretts Certified Public Accountants as an Auditor.

**Hon. Dr. Richard Naaman Tamar**

**CECM Water and Irrigation, Environment, Climate Change, Natural Resources and Mining**



Hon. Richard Tamar holds a Bachelor's Degree of Commerce from the Kabarak University. Before joining Baringo County Government, CPA Tamar worked at Gathagu Associates as an auditor. Prior to that, he worked as a clerical officer and later an accountant at the Judiciary Nakuru, Kisii and Kisumu Law courts. He started his career at World Vision Marigat. Hon. Tamar

has over 21 years' experience on matters accounting. He is a member of institute of Certified Public Accountants (ICPAK).

**Hon Peninah Jepkorir Bartuin**

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



Hon Peninah Bartuin holds a Master's Degree in Organization Development from Kabarak University and a Bachelor's Degree (B.Ed. Arts) of Egerton University. Hon Bartuin has previously worked as teacher with Teacher Service Commission for 12 years before she was appointed as Baringo County CECM.

**Hon. Lekonaya K. Kibwalei**

**CECM Transport, Public Works and Infrastructure**

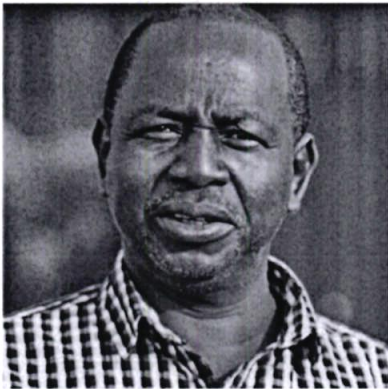


Hon. Lekonaya Kibwalei holds a Master Degree in Mechanical Engineering (Energy Management) from University of Nairobi and Degree in Energy Engineering from Kenyatta University. He is a

member of Engineers Registration Board. Before joining cabinet, Hon. Kibwalei was Head Technical Department East, Central and West Africa Region after serving as Technical Services and Facilities Manager CBRE-IBM Kenya.

**Hon Wilson Cheserek Ruto**

**CECM Finance and Economic Planning**



Hon. Wilson Ruto holds a Master of Business Administration degree from Moi University and bachelor's degree in Commerce from Marathwada University in India. Before joining Baringo Cabinet, he worked in Access Bank Kenya, PLC as a General Manager having risen from Branch Manager and a Manager corporate Banking. Hon. Ruto also worked at Oriental Commercial Bank as branch manager. He also worked as an Assistant Projects Officer in ICDC Central Province. He is Certified Trustee College of Insurance, Certified Trustee Access Bank Kenya PLC and a Fit and Proper Person Certification Central Bank of Kenya.

**Hon Reuben Cheruiyot Rutto**

**CECM Lands, Housing and Urban Development**



Hon. Reuben Rutto holds a Master of Urban Development degree from University of Nairobi and bachelor's degree in Building Science from University Nairobi. He is also a computer user Support Professional. He has attended Policy formulation and Implementation at Kenya Institute of Administration, Environmental Impact Assessment, Senior Management Course (KSG), Strategic Leadership Development Programme (KSG) and Qualitative and Data Analysis using SPSS (UON). Before joining Baringo Cabinet, he worked in Arc-One Consult Ltd as a Managing partner. Previously he worked with Judiciary as Deputy Director Building Services, Bungoma

County as County Public Works Officer and Ministry of Roads and Public Works Headquarters as Ag Chief Supt Architect.

He is a Member Board of Architects and Quantity Surveyors, Member Architectural Association of Kenya, Member Environmental Institute of Kenya and Member Town and County Planners Association of Kenya. Further, he is Board Chairman Baringo Technical Institute, Kapsogo Schwenk Secondary and Kapropita Girls High School.


**Hon. Risper K Chepkonga**



**CECM, Agriculture, Livestock, Fisheries and Blue Economy**



Hon. Risper Chepkonga holds a Master’s Degree in Marketing from University of Nairobi and Bachelors Degree in Business Administration Marketing from St Pauls University. She also hold a Higher Diploma in Psychological Counseling from Maranatha School of Professional Counseling and. She has Diploma in Marketing from Kitale Technical Institute and Diploma in Agriculture and Home Economics from Egerton University. She possesses a 27-year experience gained in Kenya Seed Company Ltd having risen from Distribution Manager, Sales Representative, Regional Sales Officer and as Branch Manager. Prior to joining Kenya Seed Company, She worked as Stores Clerk in ADC.

**County Assembly Key Management**

Name	Designation and Experience
 M/s Jepkemoi Chemase	Year Of Birth:1976 Key Qualifications: Bachelor of Education, MBA-Human Resource option Previous Work Experience: Employee of the Teachers Service Commission.1998-2013 Clerk Baringo County Assembly. 15 <sup>th</sup> February 2022-date

 <p>Mr. James Warata</p>	<p>Year Of Birth:1964</p> <p>Key Qualifications: Bachelor of Arts (Business Management)</p> <p>Previous Work Experience: previously worked over 6 years as CDF Fund Accounts Manager.</p> <p>Deputy Clerk Legislation County Assembly.2013-date.</p>
 <p>CPA Alfred Kandie Keitany</p>	<p>Year of Birth;1983</p> <p>Key Qualifications: MBA(Finance)-Catholic University of Eastern Africa.</p> <p>Bachelor of Business Management (Accounting Option)-Moi University.</p> <p>CPA(K)</p> <p>Work Experience: Principal Accountant-Min of Health (NASCO) 2009-2020.</p> <p>Director Finance and Accounting Services, Baringo County Assembly, 2020 to date</p>

**c) Fiduciary Management**

The key management personnel who held office during the financial period ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Wilson Cheserek Ruto
2.	Accounting Officer- Finance and Revenue Management	CPA. Gikono Kiptoo
3.	Accounting Officer- Economic Planning	Michael K. Ngetich
4.	Accounting Officer- Roads and Transport	Geoffrey Kosgei
5.	Accounting Officer – Public Works & Infrastructure	Arch. Timothy K. Rotich
6.	Accounting Officer- Water,	Milkah P. Chelagat

County Government of Baringo  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

No.	Designation	Name
	Sanitation and Irrigation	
7.	Accounting Officer- Tourism and Wildlife Development	Nancy C. Korir
8.	Accounting Officer – Climate Change Management and Natural Resource	Silas B. Kwonyike
9.	Accounting Officer- Lands and Physical Planning	Dr. Nancy J. Chesire
10.	Accounting – Housing and Urban Development	Nelechurai Nancy Cathy
11.	Accounting Officer- Agriculture	Anne Chewochei
12.	Accounting Officer- Livestock, Fisheries and Blue Economy	Wendot Chemjor
13.	Accounting Officer- Medical Services	Dr. Winnie Bore
14.	Accounting Officer- Public Health	Evans Ruto Kangugo
15.	Accounting Officer- Education and Vocational Training	Joseph Kimani Waiharo
16.	Accounting Officer- Youth Affairs, Sports and Gender	Korir Dennis Kimutai
17.	Accounting Officer- Culture, Social Services and Heritage	Victor Kipchumba Kandie
18.	Accounting Officer- Devolution and Special Programmes	James C. Chepyegon
19.	Accounting Officer- Public Service, Administration and E.Governance	Charles Kipkulei
20.	Accounting Officer- Industrialization and Cooperatives Development	Collins Plimo Nakedi

**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.

**(c) Audit Committee**

Baringo County currently do not have an active Audit committee.

**(d) Development Partners**

In the FY 2023/2024 the County benefited from funds from the following development

- Danish Government
- World Bank

**(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.

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

**f) County Headquarters**

Baringo County Government  
P.O. Box 53 30400  
Governors Building  
Kabarnet, Kenya.

**g) Baringo County Treasury**

P.O. Box 53-30400  
KABARNET, KENYA  
Market Road/Highway,  
Telephone: (254) (0) 53 - 22115  
E-mail: [cectreasury@baringo.go.ke](mailto:cectreasury@baringo.go.ke)  
Website: [www.baringo.go.ke](http://www.baringo.go.ke)

**h) Bankers**

Kenya Commercial Bank  
Kabarnet Branch  
P.O. Box 175 - 30400  
KABARNET, KENYA  
Telephone: (254) 020 2287000  
E-mail: [kabarnet@kcb.co.ke](mailto:kabarnet@kcb.co.ke)  
Website: [www.kcbbankgroup.com](http://www.kcbbankgroup.com)

**i) County Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
NAIROBI, KENYA

**j) Independent Auditors**

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

**k) Principal Legal Adviser**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112-00200  
City Square  
**NAIROBI, KENYA**

**l) County Attorney**

County Government of Baringo  
P.O. Box 53-30400  
**KABARNET, KENYA**

**m) County Fund Contacts**

**Baringo County Revenue Fund**  
P.O. Box 53-30400  
KABARNET, KENYA  
Market Road/Highway,  
Telephone: (254) (0) 53 - 22115  
E-mail: [cectreasury@baringo.go.ke](mailto:cectreasury@baringo.go.ke)  
Website: [www.baringo.go.ke](http://www.baringo.go.ke)

### 3. Statement by the CECM Finance

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation shall prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

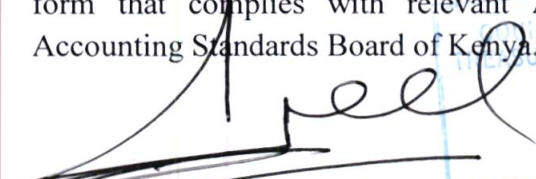
The major sources of revenue for Baringo County Revenue Fund are Exchequer releases, grants, donations and own source revenue.

The receipts collected into County Revenue Fund include Exchequer releases of Kshs. 6,647,771,186.00, own source revenue of Kshs. 229,419,558 grants from development partners 312,107,534.00, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

The County Revenue Fund Balance as at 30<sup>th</sup> June 2024 is kshs. 533,872,033.57.

The CEC Member of Finance of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (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 of Finance accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2024, and of its financial position as at that date. The CEC Member of Finance further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The CEC Member of Finance confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants, Further, CEC Member of Finance confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.



**Hon. Wilson Cheserek Ruto**  
**County Executive Committee Member – Finance & Economic Planning.**  
**County Government of Baringo**

19 DEC 2024  
BARINGO COUNTY GOVERNMENT  
P.O. Box 53-30400, KABARNET

**4. Management Discussion and Analysis**

In the year under review, the County Government of Baringo realized a general performance of Kshs. 7,239,349,447.15 as revenue to County Revenue Fund.

The major source of revenue to the fund are: Exchequer releases amounting to Kshs. 6,647,771,186.00; other transfers from other government agencies which includes grants and donations amounting to Kshs. 312,107,534; Own Source revenue being received through appointed County Receiver of Revenue amounting to Kshs. 229,419,558.20 and bank balances for the year ending 30<sup>th</sup> June, 2023 being returned to CRF amounting to Kshs. 50,051,168.55

The table below clearly indicates that in the year under review, the fund realized an increase in its revenues compared to the last financial year ending 30<sup>th</sup> June, 2023.

<b>Revenue sources to CRF</b>	<b>Performance FY 2023/2024</b>	<b>Performance FY 2022/2023</b>
Exchequer releases	6,647,771,186.00	6,878,946,163.00
Transfers from other government agencies	125,431,310.20	67,531,814.00
Other grants	186,676,224.20	149,320,686.00
Proceeds from Domestic Borrowing	-	-
Proceeds from Foreign Borrowing	-	-
Own Source Revenue	229,419,558.20	160,348,609.27
Return to CRF issues	50,051,168.55	78,167,436.30
<b>Total Receipts</b>	<b>7,239,349,447.15</b>	<b>7,334,314.708.57</b>

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury seeks the approval from Controller of Budget for withdrawal of funds from the County Revenue Fund. In the year under review the County Government of Baringo withdrew kshs. 6,654,883,060.00 to County Executive and County Assembly of Kshs. 882,876,372.00 for operations.

## 5. Overview of the County Revenue Fund Operations

### Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

### Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Receipts include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

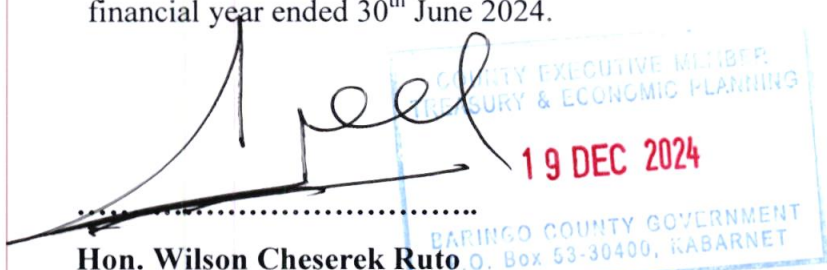
### Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

### Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2024.



**Hon. Wilson Cheserek Ruto**  
County Executive Committee Member – Finance & Economic Planning.  
County Government of Baringo

## 6. Statement of Management Responsibility

Section 168 of the PFM Act requires the administrator of a county public fund established by the Constitution, an Act of Parliament or county legislation, to prepare quarterly financial statements for the fund in a form prescribed by the Accounting Standards Board and submit the quarterly report to the County Treasury and a copy to the Controller of Budget.

The Accounting Officer of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended 30<sup>th</sup> June 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (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 Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the period ended 30<sup>th</sup> June 2024, and of its financial position as at close of the year.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants, Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

### Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on \_\_\_\_\_ 2024

  
**Hon. Wilson Cheserek Ruto**  
County Executive Committee Member – Finance & Economic Planning,  
County Government of Baringo



# REPUBLIC OF KENYA



*Enhancing Accountability*

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke

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

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

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### PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund – Government of Baringo set out on pages 1 to 14, which comprise the statement of receipt

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

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

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

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Fund Closing Balance – Kshs.1,006,145,558**

The statement of receipts and payments reflects closing Fund balance of Kshs.533,871,034 and as disclosed in Note 11 to the financial statements. However, the amount differs with County Revenue Fund bank account balance of Kshs.1,540,016,592, resulting to an unreconciled variance of Kshs.1,006,145,558.

In the circumstances, the accuracy and completeness of closing fund balance amounting to Kshs.533,871,034 could not be confirmed.

#### **2. Understatement of Own Source Revenue**

The statement of receipts and payments reflects total receipts amounting to Kshs.7,239,349,447 including own source revenue totalling Kshs.229,419,558 as disclosed in Note 6 to the financial statements. However, Note 6 indicates total county own source revenue amounting to Kshs.378,472,185 resulting to an understatement of Kshs.149,052,627.

In the circumstances, the completeness and accuracy of the own source revenue amounting to Kshs.229,419,558 for the period under audit could not be confirmed.

#### **3. Inaccurate Receipts**

The statement of receipts and payments reflects total receipts of Kshs.7,239,349,447 while the county revenue fund account held at the Central Bank of Kenya showed total credited amount of Kshs.7,831,650,222. Consequently, there was an unreconciled balance of Kshs.592,300,775 between the financial statements and bank statements.

In the circumstances, the completeness and accuracy of the total receipts amounting to Kshs.592,300,775 for the period ending 30 June, 2024 could not be confirmed.

#### **4. Opening Balance Brought Forward**

The statement of receipts and payments reflects opening balance brought forward of Kshs.832,281,018 which differs with the closing fund balance for the previous period totalling Kshs.816,643,394 reading to unexplained amount of Kshs.15,637,624.

In the circumstances, the completeness and accuracy of the difference between the closing and opening balances amounting to Kshs.15,637,624 could not be confirmed.

## **5. Misstated Hospital Fees**

The statement of receipts and payments reflects own source revenue amounting to Kshs.229,419,558 as disclosed in Note 6 to the financial statements. Included in Note 6 is total county own source revenue of Kshs.378,472,185 which further includes hospital fees under HSIF of Kshs.185,335,038. However, the statement of receipts and payments per the Receiver of Revenue statements indicated Hospital Fees of Kshs.181,622,619 resulting to an unexplained hospital fees difference of Kshs.3,712,419.

In the circumstances, the valuation and accuracy of the Hospital Fees of Kshs.185,335,038 for the period ending 30 June, 2024 could not be confirmed.

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

### **Emphasis of Matter**

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

The statement of comparison of budget and actual amounts reflects final total income budget and actual on comparable basis of Kshs.8,893,005,725 and Kshs.7,239,349,447 respectively resulting to an under funding of Kshs.1,653,656,278 or 19% of the budget. Similarly, the statement reflects final total payments budget of Kshs.8,893,005,725 against actual expenditure of Kshs.7,537,759,432 resulting to an under-expenditure of Kshs.1,355,246,293 or 15% of the budget. This is contrary to Regulation 53(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires an Accounting Officer of an entity not to authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

The budget under-funding affected the planned activities and may have impacted negatively on service delivery to the residents of the county.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Issues**

In the audit of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance which have remained unresolved as at 30 June, 2024.

### **Other Information**

The Management is responsible for the other information set out on page iv to xxiii which comprise of Key Entity Information and Management, Management Team, CECM Finance and Economic Planning Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon

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

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **Lack of Board and Financial Statements FIF**

The statement of receipts and payments reflects own source revenue totalling Kshs.229,419,558 as disclosed in Note 6 to the financial statements. The amount includes Kshs.185,355,038 in respect of Hospital fees under Health Services Improvement Fund. Further the statement of receipts and disbursements of the receiver of revenue statements reflects disbursements to the Health Services Improvement Fund totalling Kshs.185,355,038. However, the Fund had no County Health Services Improvement Fund Management Board contrary to Section 5(1) of the Baringo County Health Services Improvement Fund Act, 2021. Further, no statement of accounts relating

to the Fund specifying all contributions to the Fund and the expenditure incurred from the Fund were prepared and submitted to the Auditor General for audit purposes in contravention of Section 6(2)(j) of the Baringo County Health Services Improvement Fund Act, 2021. In the absence of a Board the basis of transferring the amount of Kshs.185,355,038 could not be confirmed.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

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

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

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using applicable basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

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

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

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

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

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

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

**Nairobi**

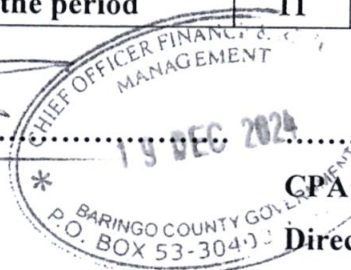
**30 December, 2024**

County Government of Baringo  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

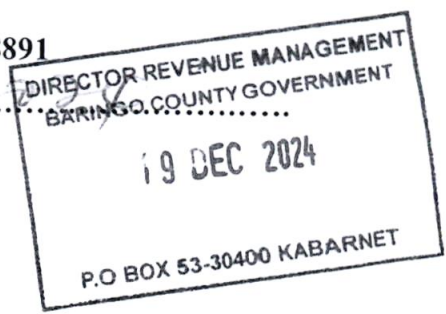
**8. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2024**

		2023/2024	2022/2023
	Notes	Kshs.	Kshs.
<b>Receipts</b>			
Exchequer releases	1	6,647,771,186.00	6,878,946,163.00
Transfers from other government agencies	2	125,431,310.20	67,531,814.00
Other grants	3	186,676,224.20	149,320,686.00
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
Own Source Revenue	6	229,419,558.20	160,348,609.27
Return to CRF issues	7	50,051,168.55	78,167,436.30
<b>Total Receipts</b>		<b>7,239,349,447.15</b>	<b>7,334,314,708.57</b>
<b>Payments</b>			
Transfers to County Executive	8	6,654,883,060.00	6,400,811,332.00
Transfers to County Assembly	9	882,876,372.00	995,850,097.00
Other Transfers	10	-	-
<b>Total Payments</b>		<b>7,537,759,432.00</b>	<b>7,396,661,429.00</b>
Net increase (decrease) in cash for the year		<b>(298,409,985.00)</b>	<b>(62,346,721.00)</b>
Add Opening fund balance b/f	11	832,281,018.10	878,990,114.00
<b>Closing Fund balance for the period</b>	11	<b>533,871,033.57</b>	<b>816,643,393.57</b>

*[Signature]*  
 CPA Gikono Kiptoo  
 Chief Officer - Finance  
 ICPAK Member No...8377  
 Date: 19/12/2024



*[Signature]*  
 CPA Hillary Kipkoech Siror  
 Director Revenue  
 ICPAK Member No. 8891  
 Date: 19/12/2024



**9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30<sup>th</sup> June, 2024.**

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	A	B	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Exchequer releases	6,647,771,186.00	0.00	6,647,771,186.00	6,647,771,186.00	0.00	100%
Transfers from other government agencies-Roll Over Budget	1,755,454,595.00	-970,475,276.00	784,979,319.00	0	784,979,319.00	0%
Other conditional grants	692,471,527.00	317,686,297.00	1,010,157,824.00	312,107,534.00	698,050,000.00	31%
Proceeds from Domestic Borrowing	-	-	-	-	-	0%
Proceeds from Foreign Borrowing	-	-	-	-	-	0%
Own Source Revenue	450,097,396.00	0.00	450,097,396.00	229,419,558.20	220,677,838.55	51%
Return to CRF Issues	-	-	-	50,051,168.60	0.00	100%
<b>Total Receipts</b>	<b>9,545,794,704.00</b>	<b>-652,788,978.00</b>	<b>8,893,005,725.00</b>	<b>7,239,349,446.80</b>	<b>1,703,707,157.55</b>	<b>81%</b>
<b>Payments</b>						
Transfers to County Executive	8,589,905,826.00	-604,688,979.00	7,985,216,847.00	6,654,883,060.00	1,330,333,787.00	83%
Transfers to County Assembly	955,888,878.00	-48,100,000.00	907,788,878.00	882,876,372.00	24,912,506.00	97%
Others	-	-	-	-	-	
<b>Total Payments</b>	<b>9,545,794,704.00</b>	<b>-652,788,978.00</b>	<b>8,893,005,725.00</b>	<b>7,537,759,432.00</b>	<b>1,355,246,293.00</b>	<b>85%</b>

## **10. Significant Accounting Policies**

### **a) 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 Section 167 of the PFM Act 2012.

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

### **b) Reporting entity**

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

### **c) Receipts**

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer and own source revenue are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

### **d) Payments**

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

**Significant Accounting Policies (Continued)**

**e) Fund Balances**

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

**f) 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.

## 11. Notes to the Financial Statements

### 1. Exchequer releases

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

	2023/2024	2022/2023
	Kshs.	Kshs.
Equitable Share (a)	6,647,771,186.00	6,878,946,163.00
Level 5 hospitals (b)	-	-
Others (Specify) (c)	-	-
<b>Total (d=a+b+c)</b>	<b>6,647,771,186.00</b>	<b>6,878,946,163.00</b>

### 2. Transfers from other government agencies

Revenue Source	2023/2024	2022/2023
	Kshs.	Kshs.
Universal Care Project – THS	-	-
Compensation for use fees forgone	-	-
COVID Emergency - Roll over	-	-
Road Maintenance Fuel Levy- Roll Over	-	-
Reheilitation of Youth Polytechnics	-	-
Emergency Locusts Project	125,431,310.20	67,531,814.00
Leasing of Medical Equipment	-	-
<b>Total</b>	<b>125,431,310.20</b>	<b>67,531,814.00</b>

### 3. Other grants

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Credit Financing Locally Led Climate	0	22,000,000.00
Kenya Livestock Commercialization Project (KELCLOP) II	33,340,445.20	-
World Bank Credit-Financing locally Led climate programm (FFLoCA)	141,804,382.00	-
DANIDA Grant	9,297,750.00	16,058,690.00
SWEDEN : Agricultural Sector Development Support Programme (ASDSP) II	2,233,647.00	15,602,821.00
IDA World Bank (KCSAP)	-	93,319,260.00
IDA Kenya Urban Support Project (UDG) - Roll over	-	2,339,915.00
<b>Total</b>	<b>186,676,224.20</b>	<b>149,320,686.00</b>

County Government of Baringo  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

**4. Proceeds from Domestic borrowing.**

Description	2023/2024	2022/2023
	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	-	-
Others	-	-
<b>Total</b>	-	-

**Notes to the Financial Statements (Continued)**

**5. Proceeds from Foreign Borrowing**

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others	-	-
<b>Total</b>	-	-

**6. Own Source Revenue**

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Cess	37,077,643.00	32,431,367.00
Land Rate	4,989,514.00	9,608,551.00
Single/Business Permits	40,911,974.00	36,458,010.00
Property Rent	28,896,549.00	23,646,520.00
Parking Fees	14,383,350.00	12,858,000.00
Market Fees	13,408,310.00	9,491,890.00
Advertising	3,745,684.00	4,021,625.00
Hospital Fees	181,622,619.00	153,444,583.00

County Government of Baringo  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

Public Health Service Fees	4,101,300.00	3,934,700.00
Physical Planning and Development	87,800.00	134,800.00
Hire Of County Assets/Other Property Income	3,377,790.00	3,203,644.00
Administration Control Fees and Charges Slaughter Houses	9,213,237.00	9,909,750.00
Park Fees	36,656,415.00	12,958,780.00
<b>Total County Own Source Revenue</b>	<b>378,472,185.00</b>	<b>312,102,220.00</b>
Hospital Fees Under HSIF	185,355,038.00	153,444,583.00
Fund under CRF	229,419,558.20	160,348,609.00

**7. Return to CRF Issues**

Description	2023/2024 Kshs.	2022/2023 Kshs.
Recurrent Account ( <i>County Executive</i> )	500,255.00	1,473,473.35
Development Account ( <i>County Executive</i> )	48,523,543.55	76,388,101.40
Recurrent Account ( <i>County Assembly</i> )	442,885.95	305,859.25
Development Account ( <i>County Assembly</i> )	156.30	2.30
Others-Kimalel & County Assembly Operation Account	584,327.75	0.00
<b>Total</b>	<b>50,051,168.55</b>	<b>78,167,436.30</b>

**8. Transfers to County Executive**

Description	2023/2024 Kshs.	2022/2023 Kshs.
Recurrent Account	4,552,550,168.00	4,206,058,461.00
Development Account	1,706,512,468.00	1,951,735,954.00
Special Purpose Accounts	395,820,424.00	243,016,917.00
Others	-	-
<b>Total</b>	<b>6,654,883,060.00</b>	<b>6,400,811,332.00</b>

**Notes to the Financial Statements (Continued)**

**9. Transfers to County Assembly**

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Recurrent Account	828,175,302.00	948,716,818.00
Development Account	54,701,070.00	47,133,279.00
Special purpose accounts	-	-
Others	-	-
<b>Total</b>	<b>882,876,372.00</b>	<b>995,850,097.00</b>

**10. Other Transfers**

Description	2023/2024	2022/2023
	Kshs.	Kshs.
Agency Notices	-	-
Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11. Fund balance**

Description	2023/2024	2022/2023
	Kshs.	Kshs.
County Exchequer Account - (CBK ACC No. 1000171561)	533,871,033.57	816,643,393.57
<b>Total</b>	<b>533,871,033.57</b>	<b>816,643,393.57</b>

**Notes to the Financial Statements (Continued)**

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

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2023/2024	FY 2022/2023
			Kshs	Kshs
Baringo County Rev Collection Acc 1142790762	0.15	129.358	19.40	818,053.50
Baringo County Revenue Collection Acc 1141231549	649,450.59	-	649,450.59	15,049,193.27
Baringo District Hospital Acc 1149507659	79,320.50	-	79,320.50	9,080,812.00
Marigat Sub-District Hospital Acc 1149507950	2,830.50	-	2,830.50	2,085,348.00
Kabartonjo District Hospital Acc 1149508043	0.75	-	0.75	1,481,939.00
Eldama Ravine District Hospital Acc 1149507837	40.50	-	40.50	7,115,288.00
Chemolingot District Hospital Acc 1149508108	5,850.75	-	5,850.75	1,128,024.00
Baringo County Government Revenue – DFF 1154241874	211,100.61	-	211,100.61	680,818.86
Lake Bogoria N. Reserve 1252239084	19,050.00	-	19,050.00	1,405,670.00
Mogotio District Hospital 1252238924	29,855.25	-	29,855.25	359,245.00
Baringo County Revenue Collection Paybill 315330	145,330.00	-	145,330.00	172,955.00
Baringo District Hospital Paybill 252230	24,960.00	-	24,960.00	207,695.00
Chemolingot District Hospital Paybill 301630	600.00	-	600.00	0.00
Eldama Ravine District Hospital Paybill 235730	7,650.00	-	7,650.00	34,070.00
Kabartonjo District Hospital Paybill 313530	6,475.00	-	6,475.00	5,700.00
Marigat District Hospital	3,320.00	-	3,320.00	13,350.00

County Government of Baringo  
County Revenue Fund  
For the financial year ended 30<sup>th</sup> June 2024

Paybill 804930				
Mogotio District Hospital Paybill 4077869	870.00	-	870.00	300.00
Lake Bogoria N. Reserve Paybill 940775	12,900.00	-	12,900.00	35,750.00
<b>Total</b>			<b>1,199,623.85</b>	<b>39,674,211.63</b>

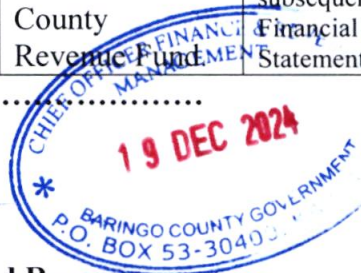
**12. Annexes**

**Annex 1: Progress on follow up of 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)
1.	Inaccuracies in Own Source Revenue Balance	The inaccuracies has been noted and corrected in subsequent Financial statement.	Resolved	
2.	Inaccuracies in the fund closing balances	The inaccuracies has been noted and corrected in subsequent Financial Statement.	Resolved	
3.	Inaccuracies in comparative Balances	The inaccuracies has been noted and corrected in subsequent Financial Statement.	Resolved	
4.	Partial Return of Fund Closing Balances to the County Revenue Fund	The inaccuracies has been noted and corrected in subsequent Financial Statement.	Resolved	

**Gikono Kiptoo**  
 Chief Officer Finance and Revenue  
 Management  
 ICPAK Member No 8377



**Annex 2 . Analysis Of Receipts from The National Treasury Exchequer Releases**

<b>Period 2023</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 2023/2024	565,060,551.00	1,628,703,941.00	1,661,942,796.00	2,792,063,898.00	<b>6,647,771,186.00</b>
World Bank Emergency Locusts Project	-	-	-	125,431,310.20	<b>125,431,310.20</b>
Kenya Livestock Commercialization Project (KELCLOP) II	-	-	16,095,837.00	17,244,608.20	<b>33,340,445.20</b>
World Bank Credit-Financing locally Led climate program (FFLoCA)	-	-	-	141,804,382.00	<b>141,804,382.00</b>
DANIDA Grant	-	-	-	9,297,750.00	<b>9,297,750.00</b>
SWEDEN : Agricultural Sector Development Support Programme (ASDSP) II	-	500,000.00	1,733,647.00	-	<b>2,233,647.00</b>
Local Revenue	60,978,005.00	31,980,195.00	65,172,174.30	71,289,183.90	<b>229,419,558.20</b>
Return to CRF Issues	-	-	-	-	<b>50,051,168.55</b>
<b>Total</b>	<b>626,038,556.00</b>	<b>1,661,184,136.00</b>	<b>1,744,944,454.30</b>	<b>3,207,182,300.85</b>	<b>7,239,349,447.15</b>

**Annex 3. Analysis Of Receipts from Own Source Revenue per Quarter**

Period 2023/2024	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess (Produce Cess & Animal Stock Sale Cess)	8,116,260	9,754,839	9,044,313	10,162,231	37,077,643
Land Rate	466,822	1,533,311	1,108,335	1,881,046	4,989,514
Single/Business Permits	5,495,795	1,351,514	17,606,720	16,457,945	40,911,974
Property Rent	4,431,873	6,535,296	10,728,916	7,200,464	28,896,549
Parking Fees	3,353,550	3,318,000	4,176,600	3,535,200	14,383,350
Market Fees	3,351,890	3,662,820	3,657,230	2,736,370	13,408,310
Advertising	180,150	30,400	620,400	2,914,734	3,745,684
Hospital Fees	51,313,688	32,552,377	46,470,467	51,286,087	181,622,619
Public Health Service Fees	624,800	389,500	1,644,300	1,442,700	4,101,300
Physical Planning and Development	22,500	-	10,000	55,300	87,800
Hire Of County Assets (Koibatek ATC, AMS & Machinery)	622,071	922,902	785,588	1,047,229	3,377,790
Administration Control Fees and Charges (Vetirinary, Weights & Measures, Liquor Licence)	2,923,662	1,144,745	980,495	4,164,335	9,213,237
Park Fees	23,678,482	4,222,503	4,617,300	4,138,130	36,656,415
<b>Total</b>	<b>104,581,543</b>	<b>65,418,207</b>	<b>101,450,664</b>	<b>107,021,771</b>	<b>378,472,185</b>



**Annex 4: Analysis of Transfers from the County Revenue Fund**

<b>Period -2024</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>
County Executive –Recurrent	566,236,642.00	1,455,371,159.00	881,400,904.00	1,649,541,463.00	<b>4,552,550,168.00</b>
County Executive –Development	-	227,381,234.00	413,911,620.00	1,065,219,614.00	<b>1,706,512,468.00</b>
County Assembly –Recurrent	109,049,700.00	272,700,009.00	170,490,400.00	275,935,193.00	<b>828,175,302.00</b>
County Assembly –Development	-	-	39,718,846.00	14,982,224.00	<b>54,701,070.00</b>
Special Purpose A/c (Specify)	-	-	162,788,914.00	233,031,510.00	<b>395,820,424.00</b>
<b>Total</b>	<b>675,286,342.00</b>	<b>1,955,452,402.00</b>	<b>1,668,310,684.00</b>	<b>3,238,710,004.00</b>	<b>7,537,759,432.00</b>