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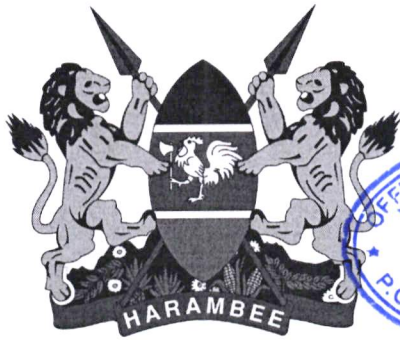
REPORT
OF
THE AUDITOR-GENERAL
ON
RECEIVER OF REVENUE – REVENUE
STATEMENTS

FOR THE YEAR ENDED
30 JUNE, 2025

PAPER NO.	
DATE	19/2/26
TABLED BY	Sen. Teduma
COMMITTEE	
CLERK AT THE TABLE	Mery

COUNTY GOVERNMENT OF BARINGO

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RECEIVER OF REVENUE
County Government of Baringo

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

**Transitional IPSAS Statements/Prepared in accordance with Accrual Basis of Accounting
Method under the International Public Sector Accounting Standards (IPSAS)**

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

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*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

1. Acronyms and Definition of Key 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
CECM	County Executive Committee Member
GOK	Government of Kenya
HSIF	Health Services Improvement Fund
COVID	Coronavirus Disease
SHA	Social Health Authority

b) Key terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility
Entity	County Government of Baringo

2. Key Entity Information and Management

(a) Background information

The *receiver of revenue* is under the Department of Finance and Economic Planning. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance and Economic Planning, who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver on 19th January, 2015 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

The receiver of revenue collects revenue and remits to the County Revenue Fund (CRF) and Baringo County Health Services Improvement Fund (HSIF).

(c) Key Management Team

The County Government of Baringo day-to-day management of revenue is under the following:

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, Sanitation and Irrigation	Dr. Winnie Bore
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	Collins Plimo Nakedi
10.	Accounting – Housing and Urban Development	Nelechurai Nancy Cathy
11.	Accounting Officer- Agriculture	Milkah P. Chelagat
12.	Accounting Officer- Livestock, Fisheries and Blue Economy	Wendot Chemjor
13.	Accounting Officer- Medical Services	Dr. Nancy J. Chesire
14.	Accounting Officer- Public Health	Evans Ruto Kangugo
15.	Accounting Officer- Education and Vocational Training	Anne Chewochei
16.	Accounting Officer- Youth Affairs, Sports and Gender	Korir Dennis Kimutai

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025

No.	Designation	Name
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	Joseph Kimani Waiharo
21	Director, Revenue Management	CPA Hillary Kipkoech Siror

Key Entity information and Management (continued)

(d) County Headquarters

P.O. Box 53-30400
AFC Building,
Market Road/Highway,
KABARNET, KENYA

(e) Baringo County Treasury

P.O. Box 53-30400
KABARNET, KENYA
Telephone: (254) (0) 53 - 22115
E-mail: cectreasury@baringo.go.ke
Website: www.baringo.go.ke

(f) Independent Auditor

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

(g) Principal Legal Adviser

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

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

Telephone: (254) 020-2227461
E-mail: communications@ag.go.ke
Website: www.statelaw.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
Website: www.kcbbankgroup.com

(i) County Attorney

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

3. Foreword By the CECM Finance and Economic Planning

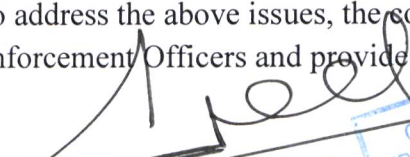
PFM Act, 2012 section 165(1) (2) (3) mandates the receiver of revenue to prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year. As defined in our service charter the key mandate of county treasury is to mobilize resources and collect all revenues for funding the budgetary requirements of the county government and putting in place mechanisms to raise revenue and resources.

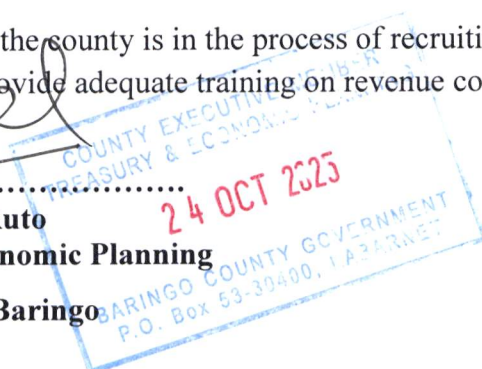
During the financial year under review, a total of Kshs 462,987,437.00 was received as Own Source Revenue to finance the county government budget against the annual budget target of Kshs. 600,097,396.00.

The Receiver of Revenue has an arrangement for transfer of funds from its commercial bank accounts to the CRF and HSIF accounts. Total disbursements to the CRF and HSIF are as a result of the transfer arrangement during the year in accordance with the Constitutional provisions in Article 207 and 209 (3) and (4) in controlling revenue receipts. In that note, a total of Ksh 459,561,023.80 was swiped to CRF and HSIF which relates to the receipts from the year under review and the balances from the previous year. The sources of these own source revenue are hospital user charges, game park fees, single business permit, market fees, produce cess, land rates, property rent, parking fees, public health service fees among others. Although the amount received by the receiver of revenue noted rapid growth in own-source revenue, the annual collections did not reach the estimated revenue targets due to challenges. These challenges are categorised into staff-related issues, structural issues, and enforcement issues.

Staff-related issues include wrong attitudes, a lack of passion, and unclear roles. Revenue collection staff view their work as a punishment, leading to low motivation levels and poor performance. Structural issues include low staffing levels and an aging workforce. The revenue unit is understaffed, leading to staff being overworked, low morale, and poor performance. Enforcement issues include inadequate enforcement officers and a poorly structured revenue system. There are inadequate enforcement officers to ensure that revenue collection regulations are enforced, making it easy for defaulters to evade payment and also collude with the collector, resulting in a loss of revenue for the county.

To address the above issues, the county is in the process of recruiting more Revenue and Enforcement Officers and provide adequate training on revenue collection.


.....
Hon. Wilson Cheserek Ruto
CECM Finance and Economic Planning
County Government of Baringo



4. Management Discussion and Analysis

County Government of Baringo has consistently grown its own-source revenue over a period of six years. Beginning with Kshs 202 million annual collections in 2013-14, the collection grew to Kshs 250 million in the subsequent year. In 2015-16, the own-source revenue collection was Kshs 279 million, which is a growth from the previous year. The growth pattern continued in 2016-17 with the county collecting Kshs 289 million and Kshs 301 million in 2017-18. In the year 2018-19 before the declaration of Covid 19, the own-source revenue collection was Kshs 359 million.

Although there was this noted rapid growth in own-source revenue by the County Government of Baringo, the annual collections did not reach the estimated revenue potential. In 2018-19, the County government of Baringo collected 69 per cent of its estimated revenue potential of Kshs 516.9 million. The county was in an upward trajectory of growth in own-source revenue since the sealing had not been reached.

The County Government of Baringo attributes its consistent revenue growth patterns initially to revenue enhancement measures. The county automated its revenue systems, strengthened internal control systems, and created suitable business environments. The county upgraded markets and sales yards; provided street lighting and constructed road infrastructure in major towns all in order to enhance the business environment.

However, County Government of Baringo is facing several challenges in its revenue collection system, which are leading to low revenue collection levels. These challenges are broadly categorized into three areas: staff-related issues, structural issues, and enforcement issues.


Staff-related issues include wrong attitudes, a lack of passion, and unclear roles. Revenue collection staff view their work as a punishment, leading to low motivation levels and poor performance. Structural issues include low staffing levels and an aging workforce. The revenue unit is understaffed, leading to staff being overworked, low morale, and poor performance. Enforcement issues include inadequate enforcement officers and a poorly structured revenue system. There are inadequate enforcement officers to ensure that revenue collection regulations are enforced, making it easy for defaulters to evade payment and also collude with the collector, resulting in a loss of revenue for the county.

To address the above issues, the county budgeted in the last budget to recruit more Revenue and Enforcement Officers and provide adequate training on revenue collection and its relevant laws.

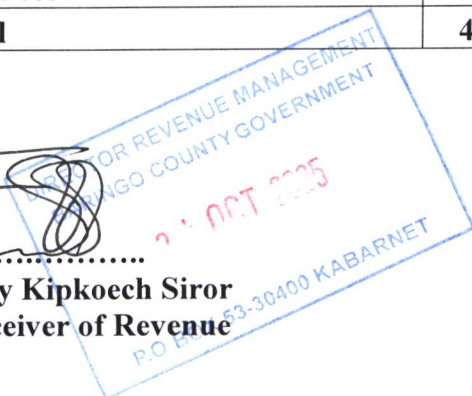
The table below shows the actual Revenue performances for the financial year 2022/2023, 2023/2024 and 2024/2025 with its variances;

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025

Actual Revenue Performance				
No.	Revenue Source	FY 2024/2025	FY 2023/2024	FY 2022/2023
1	Cess	41,037,491	37,077,643	32,431,367
2	Land Rate	9,921,809	4,989,514	9,608,551
3	Single/Business Permits	44,703,500	40,911,974	36,458,010
4	Property Rent	26,202,334	28,896,549	23,646,520
5	Parking Fees	12,009,650	14,383,350	12,858,000
6	Market Fees	12,502,210	13,408,310	9,491,890
7	Advertising	5,801,432	3,745,684	4,021,625
8	Hospital Fees	261,068,892	181,622,619	153,444,583
9	Public Health Service Fees	4,652,350	4,101,300	3,934,700
10	Physical Planning and Development	2,681,743	87,800	134,800
11	Hire Of County Assets	2,029,264	3,377,790	3,203,644
12	Administration Control Fees and Charges	9,987,020	9,213,237	9,909,750
13	Park Fees	30,389,742	36,656,415	12,958,780
	Total	462,987,437	378,472,185	312,102,220



CPA Hillary Kipkoech Siror
County Receiver of Revenue



5. Statement of the Receiver of Revenue’s Responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) 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 statement of assets and liabilities of the entity, (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 entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

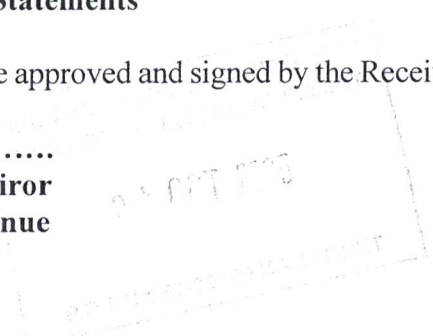
The Receiver of Revenue in charge accepts responsibility for the *County Government of Baringo receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *County Government of Baringo receiver of revenue* account gives a true and fair view of the state of *County Government of Baringo receiver of revenue* transactions during the financial year ended June 30, 2024, and of the *County Government of Baringo* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *County Government of Baringo* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 20/10/2025

.....
CPA Hillary Kipkoech Siror
County Receiver of Revenue



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE – REVENUE STATEMENT FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF BARINGO

PREAMBLE

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

- A. Report on the Revenue Statements that considers whether the Revenue 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 Revenue Statements;
- B. Report on the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and
- C. Report on the 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 Revenue Statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Revenue 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 REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Receiver of Revenue - County Government of Baringo set out on pages 1 to 31, which comprise of the statement of financial position as at 30 June, 2025, and the statement of statement of financial performance, statement of changes in net assets, statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Baringo at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Outstanding Social Health Authority Fund

The statement of financial position reflects receivables from exchange transactions balance of Kshs.238,606,188 as disclosed in Note 33 to the revenue statements. However, Annex 4; SHA Facility status as at 30 June, 2025 to the revenue statements disclosed total pending claims amounting to Kshs.11,598,100 which have not been incorporated in the revenue statements. Further, re-computation of the pending claims schedule resulted in an amount of Kshs.3,968,645 resulting to an unexplained and unreconciled variance of Kshs.7,629,455.

In the circumstances, the accuracy and completeness of the receivables balance of Kshs.238,606,188 is misstated.

2. Long Outstanding Receivables from Non-Exchange Transactions

The statement of financial position reflects receivables from non-exchange transactions balance of Kshs.63,140,975 as disclosed in Note 32 to the revenue statements. Further, included in the balance are receivables balance of Kshs.50,468,679 or 80% that remained outstanding for over 3 years. However, Management did not provide debt recovery strategies and debt management policy. This was contrary to Regulation 63(1) (2) of Public Finance Management (County Governments) Regulations, 2015 which requires an accounting officer and a receiver of revenue to be personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for, all county government revenue and other public moneys relating to their county departments or agencies. Further, the Public Finance Management (County Governments) Regulations, 2015 requires that an accounting officer or receiver of revenue who experiences difficulty in collecting revenues due to the County Government shall report the circumstances to the County Executive Committee Member without delay.

In the circumstances, the accuracy, completeness, regularity and full recoverability of the outstanding receivables from non-exchange transactions balance of Kshs.63,140,975 could not be confirmed.

3. Non-disclosure of Outstanding Amounts of NHIF and SHA

The statement of financial position reflects receivables from exchange transactions balance of Kshs.238,606,188 as disclosed in Note 33 to the revenue statements. The balance includes receivable property rent amounting to Kshs.109,886,194 as disclosed in Note 17 to the revenue statements and a balance of Kshs.128,719,994 relating to outstanding Social Hospital Authority (SHA) medical claims. The SHA receivables includes a balances of Kshs.61,348,899 and pending receivables from defunct National Hospital Insurance Fund (NHIF) balance of Kshs.67,371,095. In addition, Appendix 3 to the revenue statements on ageing analysis of revenue in arrears erroneously discloses property rent receivable balance of Kshs.238,606,185 instead of the amount of Kshs.109,886,194 resulting to undisclosed balance of Kshs.128,719,994 that relate to SHA and NHIF receivable.

In the circumstances, the accuracy, existence and completeness of the receivables from exchange transactions balance of Kshs.238,606,188 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Baringo Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of Revenue 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 total county own source revenue budget and actual on comparable basis of Kshs.600,097,396 and Kshs.462,987,437 respectively, resulting to an under-collection of Kshs.137,109,959 or 23% of the budget.

The under-collection affected the planned activities and may have impacted negatively on the delivery of services to the public.

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 matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Lawfulness and Effectiveness in the Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Receiver of Revenue in 2024/2025 revealed that the following eight (8) matters remained unresolved:

No.	Financial Year	Audit Issue
1.	2023/2024	Inaccuracies of Financial Assets and Liabilities,
2.	2023/2024	Misstatement of Cess Collected,
3.	2023/2024	Misstatement and Under-Collection of Single Business Permits,
4.	2023/2024	Missed Targets on Revenue Collection
5.	2023/2024	Failure to do Valuation of Assets,
6.	2023/2024	Lack of Health Services Improvement Fund: Board and Accounts
7.	2023/2024	Failure to Disburse Revenue to the County Revenue Fund
8.	2023/2024	Lack of an Updated Valuation Roll

Other Information

The Management is responsible for the Other Information set out on page iv to x which comprise of Key Entity Information and Management, Foreword by the County Executive Committee Member Finance and Economic Planning, Management Discussion and Analysis and the Statement of the Receiver of Revenue Responsibilities. The Other Information does not include the Revenue Statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the Revenue 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. Based on the audit procedures performed I conclude that there is material misstatement of this Other Information, I am required to report that fact. I have nothing to report on this regard

My opinion on the receiver of revenue 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 USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Lawfulness and Effectiveness in Use of Public Resources section of my report,

I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Missed Targets on Revenue Collection

During the year under review, there was under collection of revenue under eight (8) main sources of revenue as tabulated below;

Receipts	Final Targets (Kshs.)	Actual on Comparable Basis (Kshs.)	Revenue Under Performance (Kshs.)	% Of Under Collection (Kshs.)
County Own Source Revenue				
Cess	55,862,730	41,037,491	14,825,239	27%
Land Rate	83,057,351	9,921,809	73,135,542	88%
Parking Fees	22,441,936	12,009,650	10,432,286	46%
Market Fees	16,342,793	12,502,210	3,840,583	24%
Property Rent	72,236,733	26,202,334	46,034,399	64%
Public Health Service Fees	8,922,159	4,652,350	4,269,809	48%
Hire of County Assets	5,757,864	2,029,264	3,728,600	65%
Park Fees	116,024,034	30,389,742	85,634,292	74%
Total	380,645,600	138,744,850	241,900,750	64%

This was contrary to Regulation 63 (1)(a) of the Public Financial Management (County Government) Regulations, 2015 which requires an Accounting Officer and Receiver of Revenue to ensure that adequate safeguards exist and are applied for prompt collection and proper accounting for revenue. Management did not provide an explanation of measures they are putting in place to reverse the trend.

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

2. Unauthorized and Undisclosed Revenue Waivers

The statement of revenue and disbursements reflects waiver and exemptions amounting to Kshs.7,040,963 which was not supported with evidence of approval by the County Executive Member for Finance. This was contrary to Section 159(1)(a) of Public Finance Management Act, 2012 which requires that any waiver of a county tax or fee or charge be authorized by the County Executive Committee Member for Finance and that the County Treasury is required to maintain a public record of each waiver together with the reason for the waiver.

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

3. Revenue Decline Trend

The statement of revenue and disbursements reflects five (5) revenue streams that had a total decrease in collection compared to the previous year amounting to Kshs.13,589,214 or 14% of the prior year revenue. However, no explanations were provided for the decrease in revenue. Further, no correspondence on reduction of

revenue to the County Executive Committee Member was provided. This was contrary to Regulation 63 (2) of the Public Finance Management (County Governments) Regulations, 2015 which provides that an accounting officer or receiver of revenue who experiences difficulty in collecting revenues due to the county government shall report the circumstances to the County Executive Committee Member without delay.

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

4. Lack of the Hospital Management Board

The statement of revenue and disbursements reflects disbursements to Health Services Improvement Fund totaling Kshs.259,161,101 as disclosed in Note 25 to the revenue statements. However, the Fund has no Hospital Management Board contrary to Section 13(1) of the Baringo County Health Facility Improvement Financing Act, 2024 which provides that the Board shall be appointed and gazetted by the Executive Member.

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 revenue 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Integration of Revenue Systems

The statement of revenue and disbursements reflects revenue from hospital fees amount of Kshs.389,788,886 and as disclosed in Note 19 to the revenue statements. Review of the revenue collection system details revealed that the hospital fees are collected on Fun-soft platform. However, the Fun-soft revenue system is not integrated to the Zizi County revenue collection with hospital facilities depositing their collections directly to the County revenue collection bank account. Failure to integrate the hospital revenue system, the receiver of revenue is not able to centrally oversee the revenue collection and reporting process for the same.

In the circumstances, effectiveness of internal controls on the revenue management systems could not be confirmed.

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 revenue statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of revenue 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 revenue statements, Management is responsible for assessing the Receiver of Revenue's ability as going concern disclosing, as going concern matters related to going concern and using the applicable basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the revenue 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 revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue 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 Receiver of Revenue'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 revenue statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards requires that, in conducting the audit, I obtain reasonable assurance about whether the Revenue 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 ISSAIs 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 Revenue 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 Revenue 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

05 December, 2025

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

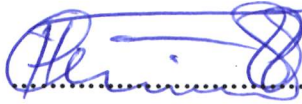
7. Statement of Revenue and Disbursements for the year ended 30th June 2025

	Note	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Cess	6	41,037,491.00
Land Rates	7	73,062,784.00
Single/Business Permits	8	44,703,500.00
Conservancy Administration	9	-
Administration Control Fees and Charges	10	9,987,020.00
Other Fines, Penalties, And Forfeiture Fees	11	-
Public Health Service Fees	12	4,652,350.00
Physical Planning and Development	13	2,681,743.00
Donations/Grants Not Received Through CRF	14	-
Total Revenue from non-exchange transactions		176,124,888.00
Revenue from exchange transactions		
Parking Fees	15	12,009,650.00
Market Fees	16	12,502,210.00
Property Rent	17	136,088,528.00
Advertising	18	5,081,432.00
Hospital Fees	19	389,788,886.00
Hire of County Assets	20	2,029,264.00
Sale of assets	21	-
Park Fees	22	30,389,742.00
Miscellaneous receipts	23	-
Total Revenue from exchange transactions		587,889,712.00
Total Revenues (a)		764,014,600.00
Disbursements		
Disbursements To CRF	24	203,122,190.40
Disbursements to HSIF	25	259,161,101.40
Bank charges	26	271,984.31
Waivers and exemptions	27	7,040,963.00
Bad debts written off	28	-
Provision for bad debts	29	-
Total Disbursements and other charges (b)		469,596,239.11
Other gains/(losses)		
Gain/Loss on foreign exchange transactions	30	-

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025

Increase/Decrease in Dues to County Revenue Fund		294,418,360.89
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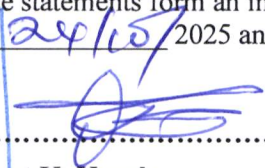
The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 24/10/2025 and signed by:



CPA Hillary Kipkoech Siror
 County Receiver of Revenue
 (Ref: PFM ACT section 165, 2(a))

DIRECTOR GENERAL OF REVENUE
 BARINGO COUNTY GOVERNMENT

24 OCT 2025



Robert K. Koech
 Head of Revenue Reporting
 ICPAK M/No

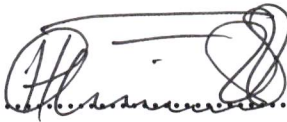
P.O BOX 53-30400 KABARNE

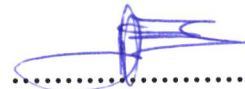
*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

8. Statement of Financial Position as at 30th June 2025

	Note	FY 2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	31	4,470,132.74	1,315,703.85
Receivables from non-Exchange transactions	32	63,140,975.00	71,868,273.00
Receivables from Exchange transactions	33	238,606,188.00	96,822,906.00
Total Current Assets		306,217,295.74	170,006,882.85
Total Assets		306,217,295.74	170,006,882.85
Financial Liabilities			
Payables-Due to CRF	34	306,217,295.74	170,006,882.85
Revenue Received in Advance	35	-	-
Total Financial Liabilities		306,217,295.74	170,006,882.85

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24/10/25 2025 and signed by:


.....
CPA Hillary K. Siror
County Receiver of Revenue
ICPAK M/No


.....
Robert K. Koech
Head of Revenue Reporting

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

9. Statement of Cash Flows for the Year Ended 2025

	Note	Insert current FY
		Kshs
Operating Activities		
Receipts		
Cess		41,037,491.00
Land Rate		9,921,809.00
Single/Business Permits		44,703,500.00
Conservancy Administration		-
Administration Control Fees and Charges		9,987,020.00
Other Fines, Penalties, And Forfeiture Fees		-
Public Health Service Fees		4,652,350.00
Physical Planning and Development		2,681,743.00
Donations/Grants Not Received Through CRF		-
Parking Fees		12,009,650.00
Market Fees		12,502,210.00
Property Rent		26,202,334.00
Advertising		5,801,432.00
Hospital Fees		261,068,892.00
Hire of County Assets		2,029,264.00
Sale of assets		-
Park Fees		30,389,742.00
Miscellaneous receipts		-
Total Receipts		462,987,437.00
Payments		
Disbursements To CRF & HSIF		459,561,023.80
Bank charges		271,984.31
Total Payments		459,833,008.11
Net Cash from operating Activities		3,154,428.89
Cash and Cash Equivalent as at 1 st July 2024	31	1,315,703.85
Cash and Cash Equivalent as at 30th June 2025	31	4,470,132.74

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025

10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	55,862,730	-	55,862,730	41,037,491	14,825,239	73%
Land Rate	83,057,351	-	83,057,351	9,921,809	73,135,542	12%
Single/Business Permits	42,177,498	-	42,177,498	44,703,500	(2,526,002)	106%
Parking Fees	22,441,936	-	22,441,936	12,009,650	10,432,286	54%
Market Fees	16,342,793	-	16,342,793	12,502,210	3,840,583	76%
Property Rent	72,236,733	-	72,236,733	26,202,334	46,034,399	36%
Advertising	3,548,150	-	3,548,150	5,801,432	(2,253,282)	164%
Hospital Fees	149,378,181	-	149,378,181	261,068,892	(111,690,711)	175%
Public Health Service Fees	8,922,159	-	8,922,159	4,652,350	4,269,809	52%
Physical Planning and Development	1,334,005	-	1,334,005	2,681,743	(1,347,738)	201%
Hire of County Assets	5,757,864	-	5,757,864	2,029,264	3,728,600	35%
Conservancy Administration	-	-	-	-	-	0%
Administration Control Fees and Charges	23,013,962	-	23,013,962	9,987,020	13,026,942	43%
Proceeds from sale of assets	-	-	-	-	-	0%
Park Fees	116,024,034	-	116,024,034	30,389,742	85,634,292	26%
Other Fines, Penalties, and Forfeiture Fees	-	-	-	-	-	0%
Miscellaneous Receipts	-	-	-	-	-	0%
Total County Own Source Revenue	600,097,396	-	600,097,396	462,987,437	137,109,959	77%
Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	0%

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

Total Other Receipts	-	-	-	-	-	0%
Total Receipts	600,097,396	-	600,097,396	462,987,437	137,109,959	77%

Below are commentary on significant under / over realisation of revenue;

(a) Cess

The category involves cess from agricultural produce and livestock cess. The target not achieved because of the closure of livestock markets due to breakout of livestock diseases, the insecurity in Tiaty Sub-County and closure of Goldox abattoir in Mogotio by National Government that facilitated the sale of donkeys.

(b) Land Rates

At the time of targeting the amount, the County had strategies of completing the process of approval of new valuation roll for implementation and claiming of outstanding CILLOR rates from Ministry of Lands, Housing and Urban Development.

(c) Single Business Permits

The County surpassed the target by small margin due to the planned enforcement for compliance done immediately after the due period for payments.

(d) Property Rent

The County had strategies of completing the process of approval of new valuation roll for implementation of plot rent recoveries and to complete allocating the new market stall at Eldama Ravine and Kabarnet Municipality to allow payments.

(e) Park Fees

These are revenues from the entry fees of our game parks within the County. The sector was mainly affected by the Covid 19, the overflow of water which lead to submergence of the park main gate and part of the roads leading to the springs inside the park. Since then, the sector have never picked.

(f) Market Fees

The closure of livestock markets, insecurity in Tiaty Sub-County and effects of climate change affected the generation of revenue from the source.

(g) Hospital Fees

The performance for the source surpassed the target mainly because of the installation of new hospital equipment's in our hospitals, improvement of internal controls and the prompt payment of SHA capitations and other recoveries from NHIF.

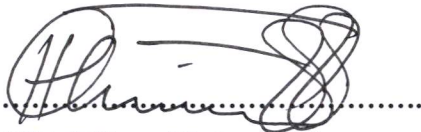
(h) Physical Planning and Development

The performance from the source surpassed the target because of the strategic move of setting one boardroom meeting that brought together all actors/ departments of plan approvals in one desk.


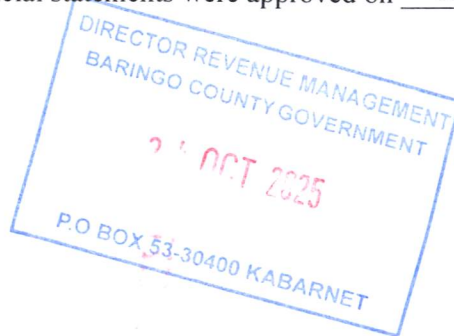
(i) Administrative Control Fees

The performance from the sources was affected by the closure of markets due to outbreak of livestock disease and the late approval of liquor licenses by liquor board.

The County Receiver of Revenue's financial statements were approved on 24/10/25 2025 and signed by:



**CPA Hillary Kipkoech Siror
County Receiver of Revenue
ICPAK M/No**



**Robert K. Koech
Head of Revenue Reporting**

11. Notes to the Financial Statements

1. General Information

County Receiver of Revenue was appointed by the CEC member of Finance of Baingo County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is collect, receive and account for all revenue as outlined in the appointment letter and section 157 of the PFM Act.

2. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting and relevant legal framework of the County Government Baringo. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government of Baringo*. The accounting policies adopted have been consistently applied to all the years presented.

The Financial statements were authorized for issue by the Accounting Officer on2025


CPA Gikono Kiptoo
Accounting Officer



3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

- ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as</p>

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025

Standard	Effective date and impact:
	<p>assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025

Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The entity adopted IPSAS 47 on Revenue as provided by the financial reporting template.

4. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these revenue statements are set out below:

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

The *Receiver of Revenue* recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

ii) Revenue from exchange transactions

Rendering of services

The *Receiver of Revenue* recognizes revenue from the rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

iii) Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 30th June, 2024 for the period 1st July 2024 to 30 June 2025. There was two number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

The County Government of Baringo budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

iv) 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 revenue collection accounts held at Commercial banks.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) Revenue in Arrears

Revenue in arrears relate to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are presented as receivables from exchange and non- exchange transactions in the statement of financial position. These receivables are assessed for impairment on a continuous basis. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b).

vi) Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year in accordance with the Constitutional provisions in Article 207 and 209 (3) and (4) in controlling revenue receipts.

vii) Payables due to CRF

These relate to amounts yet to be disbursed to the County Revenue Fund at the end of the period. The amount also includes monies that are yet to be collected by the receiver of revenue at the end of the reporting period.

viii) Comparative Figures

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

ix) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025.

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *County Government of Baringo* financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and Assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the *County Government of Baringo*. Such changes are reflected in the assumptions when they occur.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 29. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements

6. Cess

Description	FY 2024/2025
	Kshs
Farm produce	20,808,831.00
Quarrying	6,515,500.00
Livestock	13,713,160.00
Fish farming	-
Others	-
Total	41,037,491.00

7. Land rates

Description	FY 2024/2025
	Kshs
Land rates	9,921,809.00
Land penalties and interest	-
Arrears (Receivables)	63,140,975.00
Total	73,062,784.00

8. Single /Business Permits

Description	FY 2024/2025
	Kshs
Business permit application fees	735,600.00
Annual Business permit fees	43,652,200.00
Business permit penalties and interest	315,700.00
Business permit fees arrears	-
Total	44,703,500.00

Notes to the Financial Statements (continued)

9. Conservancy Administration

Description	FY 2024/2025
	Kshs
Refuse disposal fees	-
Dumpsite fees	-
Sewerage fees	-
Sale of seedlings	-
Public cemetery	-
Disposal of carcasses	-
Noise control	-
Others	-
Total	-

10. Administration Control Fees and Charges

Description	FY 2024/2025
	Kshs
Weights and measures	688,029.00
Fire Services	-
Liquor licenses	5,800,645.00
Betting levy	-
Veterinary Services	3,498,346.00
Total	9,987,020.00

11. Other Fines, Penalties and Forfeitures

Description	FY 2024/2025
	Kshs
Impounding Fees	-
Towing Fees	-
Others	-
Total	-

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

12. Public Health Service Fees

Description	FY 2024/2025
	Kshs
Inspection of buildings/premises/Institutions	4,652,350.00
Inspection for issuance of hygiene license	-
Vaccination: Yellow fever, Typhoid, etc	-
Applications for medical examination	-
Sanitation inspection for schools	-
Public health permit	-
Rodent Control/Fumigation	-
Others	-
Total	4,652,350.00

13. Physical Planning and Development

Description	FY 2024/2025
	Kshs
Sale of County planning documents	-
Land valuation and registration fees	-
Change / Renewal of user	-
Building plans approval	2,681,743.00
Signboards	-
Occupational Permits	-
Enforcement / Demolition	-
Architectural designs by county officers	-
Hoarding fees	-
Others	-
Total	2,681,743.00

Notes to the Financial Statements (continued)

14. Donations and Grants Not Received Through CRF

Description	FY 2024/2025
	Kshs
Donations	-
Grants	-
Others	-
Total	-

15. Parking Fees

Description	FY 2024/2025
	Kshs
Street parking fees	4,287,500.00
Monthly toll/sticker fees	-
Motorbike fees	-
Registration fees	-
Reserved parking	1,354,350.00
Bus Park fees	6,367,800.00
Others	-
Total	12,009,650.00

16. Market Fees

Description	FY 2024/2025
	Kshs
Market entry fees	12,307,660.00
Hawking fees	194,550.00
Others	-
Total	12,502,210.00

*Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

17. Property Rent

Description	FY 2024/2025
	Kshs
County Housing	14,809,103.00
Plot Rent	10,904,951.00
Tenancy Agreement	-
Transfer of Property	488,280.00
Stalls/kiosks rent	-
Arrears (Receivables)	109,886,194.00
Total	136,088,528.00

18. Advertising

Descriptions	FY 2024/2025
	Kshs
Branding	2,027,000.00
Billboard advertising	2,711,432.00
Signage	-
Roadshows	-
Banners	-
Posters	1,012,000.00
Tent advertising	51,000.00
Street pole/clock advertising	-
others	-
Total	5,801,432.00

19. Hospital Fees

Description	FY 2024/2025
	Kshs
Level 5 hospitals	-
Level 4 hospitals	261,068,892.00
Arrears (Receivables)	128,719,994.00
Total	389,788,886.00

Notes to the Financial Statements (continued)

20. Hire Of County Assets

Description	FY 2024/2025
	Kshs
Agricultural Mechanisation Services (AMS)	90,600.00
Hire of Machines and Equipment	399,950.00
Hire of County Stadia	-
Hire of County Halls	-
Conference facilities/Agricultural Training Centers (ATC)	1,538,714.00
Others	-
Total	2,029,264.00

21. Sale of Assets

	FY 2024/2025
	Kshs
Receipts from 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	-
Total	-

22. Park Fees

Description	FY 2024/2025
	Kshs
Lodge Tariffs and levies	-
Park entry fees	30,313,672.00
Filming and Photography fees	37,500.00
Camping fees	38,570.00
Balloon landing fees	-
Others	-
Total	30,389,742.00

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

23. Miscellaneous Revenues

Description	FY 2024/2025
	Kshs
Dividends	-
Interest	-
Commissions	-
Others	-
Total	-

24. Disbursements to CRF

Description	Period ended 30 June 2025
	Kshs
Quarter 1	39,125,857.05
Quarter 2	23,591,083.35
Quarter 3	55,983,706.50
Quarter 4	84,421,543.00
Total	203,122,190.40

25. Disbursement to HSIF

Description	Period ended 30 June 2025
	Kshs
Quarter 1	26,216,402.50
Quarter 2	59,192,291.00
Quarter 3	43,496,699.00
Quarter 4	130,255,708.90
Total	259,161,101.40

Notes to the Financial Statements (continued)

26. Bank Charges

Description	FY 2024/2025
	Kshs
Bank Charges & commissions	271,984.31
Total	271,984.31

27. Waivers and Exemptions

Description	FY 2024/2025
	Kshs
Penalties	-
Interest	-
Hospital Waivers	7,040,963.00
Total	7,040,963.00

28. Bad debts written off.

Description	FY 2024/2025
	Kshs
Bad debts written off	-
Total	-

29. Provision for bad debts

Description	FY 2024/2025
	Kshs
Provision for bad debts	-
Total	-

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025

Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

Description	FY 2024/2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

31. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2024/2025	Opening Statement 1st July 2024
			Kshs	Kshs
Baringo County Rev Collection Acc 1142790762	222.22	129.27	28,726.38	19.40
Baringo County Revenue Collection Acc 1141231549	1,609,582.70	-	1,609,582.70	649,450.59
Baringo District Hospital Acc 1149507659	102,856.50	-	102,856.50	79,320.50
Marigat Sub-District Hospital Acc 1149507950	11,057.25	-	11,057.25	2,830.50
Kabartonjo District Hospital Acc 1149508043	10,583.65	-	10,583.65	0.75
Eldama Ravine District Hospital Acc 1149507837	16,750.15	-	16,750.15	40.50
Chemolingot District Hospital Acc 1149508108	1,300,063.00	-	1,300,063.00	5,850.75
Baringo County Government Revenue – DFF 1154241874	4,034.86	-	4,034.86	211,100.61
Lake Bogoria N. Reserve 1252239084	85,279.00	-	85,279.00	19,050.00
Mogotio District Hospital 1252238924	39,759.25	-	39,759.25	29,855.25
Baringo County Revenue Collection Paybill 315330	846,826.00	-	846,826.00	145,330.00
Baringo District Hospital Paybill 252230	70,060.00	-	70,060.00	24,960.00
Chemolingot District Hospital Paybill 301630	16,900.00	-	16,900.00	600.00

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Eldama Ravine District Hospital Paybill 235730	67,592.00	-	67,592.00	7,650.00
Kabartonjo District Hospital Paybill 313530	5,250.00	-	5,250.00	6,475.00
Marigat District Hospital Paybill 804930	35,800.00	-	35,800.00	3,320.00
Mogotio District Hospital Paybill 4077869	1,905.00	-	1,905.00	870.00
Lake Bogoria N. Reserve Paybill 940775	13,200.00	-	13,200.00	12,900.00
Cash at Hand	203,907.00	-	203,907.00	116,080.00
Total			4,470,132.74	1,315,703.85

32. Receivables for non-exchange transactions

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Receivables		
Land Rates	63,140,975.00	71,868,273.00
	-	-
Sub Total		71,868,273.00
Less impairment Allowance	-	-
Total Current Receivables	63,140,975.00	71,868,273.00

Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025

Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2024/2025		Opening Statement 1 st July 2025	
	FY 2024/2025	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	2,305,601.00	4%	5,305,601.00	7%
Between 1- 2 years	2,346,285.00	4%	5,073,583.00	7%
Between 2-3 years	8,020,410.00	13%	10,020,410.00	14%
Over 3 years	50,468,679.00	80%	51,468,679.00	72%
Total (a+b)	63,140,975.00	100%	71,868,273.00	100%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	FY 2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

33. Receivables from exchange transactions

Description	FY 2024/2025	Opening Statement 1 st July 2025
	Kshs	Kshs
Total receivables		
<i>Property Rent</i>	238,606,188.00	96,822,906.00
Market Fees	-	-
Less: impairment allowance	-	-
Total receivables	238,606,188.00	96,822,906.00

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025

Ageing analysis for total receivables in exchange transactions

Description	FY 2024/2025		FY 2023/2024	
	FY 2024/2025	% of the total	FY 2023/2024	% of the total
	Kshs		Kshs	
Less than 1 year	63,662,399.00	27%	3,321,645.00	3%
Between 1- 2 years	33,981,575.00	14%	4,010,480.00	4%
Between 2-3 years	49,101,830.00	21%	6,030,400.00	6%
Over 3 years	91,860,381.00	38%	83,460,381.00	86%
Total (a+b)	238,606,185.00	100%	96,822,906.00	100%

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	FY 2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

34. Payables- Due To CRF

Payables	FY 2024/2025	Opening Statement
	Kshs	1 st July 2025
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	4,470,132.74	1,315,703.85
Amount billed and yet to be collected for disbursement to CRF	301,747,163.00	-
Total Due to CRF	306,217,295.74	1,315,703.85

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Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	1,315,703.85
Increase/Decrease in Dues to CRF	3,154,428.89
Closing Dues to CRF	4,470,132.74

35. Revenue Received in advance

Description	Period ended 30 June 2025	Opening Statement 1st July 2025
	Kshs	Kshs
	-	-
Total	-	-



12. Appendices

Appendix 1: Progress on follow up of prior Year Auditor Recommendations.

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

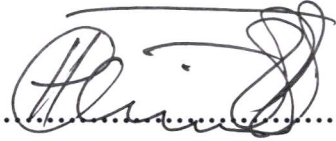
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccuracies of Financial Assets and Liabilities	Financial statements have been reinstated to the correct position to rectify the variance	Not Resolved	The issues resolved in the current financial statements
2	Misstatement of Cess Collected	The miscellaneous receipts stated resulted from billings or payments from unclassified goods and services on transportation. The misrepresentation has been noted for correction.	Not Resolved	The misrepresentation corrected in the current financial statements
3	Misstatement and Under-Collection of Single Business Permits	County encountered challenges including: (a) security challenges in the region through cattle rustling, (b) closure of livestock markets due to break out of diseases. (c) Ongoing court cases of unapproved liquor vendors. The revenue receipts amounting Kshs. 3,098,901 stated as wrongly classified are receipts billed for SBP charges, SBP branding and solid waste which is invoiced as one package in this source.	Resolved	
4	Missed Targets on Revenue Collection	County managed to achieve 84% of its target despite many challenges (a) security challenges through cattle	Partially Resolved	

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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)
		(b)closure of livestock markets due to break out of diseases, (c)moratorium on forest products issued by National Government (d)Genz demonstrations		
5	Failure to do Valuation of Assets	Currently, the valuation roll has been forwarded for gazette and printing of final copy for implementation. The county Government of Baringo employed several measures to recover the outstanding debts for land rates/plot rent. The measures included the public notice Advertised on newspapers and the granted waiver periods to encourage the property owners pay the principal amounts.	Not Resolved	Resolved in the current financial year.
6	Lack of health services improvement fund: board and accounts	(i)There were Disbursements to the Health Services Improvement fund totaling Kshs.185,355,038 although the Fund had no County Health Services Improvement Fund Management Board. (ii)No statement of accounts relating to the Fund were prepared and submitted to the Auditor-General for audit	Not Resolved	Resolved this current year by operationalization of (FIF) Facility Improvement Fund under individual hospitals.
1	Failure to Disburse Revenue to the County Revenue Fund	The amount stated above are amount collected on 30 June, 2024 to the closed of the financial year and was subsequently swiipe to CRF	Not Resolved	Resolved in the current financial year by swiping all revenue within the stipulated time

**Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2025**

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)
		and HSIF within the 5 days after the close of audit period		
2	Lack of an Updated Valuation Roll	Valuation roll forwarded for gazettelement and printing of final copy.	Not resolved	Before the end of the current financial year

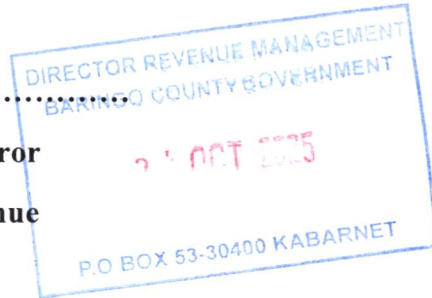



CPA Hillary Kipkoech Siror

County Receiver of Revenue

ICPAK M/No

Date

Robert K. Koech

Head of Revenue Reporting

Date

Appendix 2: Statement of Arrears of Revenue As at 30th June 2025

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1st July 2025) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	-	-	-		
Land rate	71,868,273.00	(9,921,809.00)	1,194,511.00	63,140,975.00	The Governor approved waiver of all interest and penalties period from May to July, 2025	
Single/Business Permits	-	(-)	-	-		
Property Rent	96,822,906.00	(26,202,334)	167,985,616.00	238,606,188.00	The Governor approved waiver of all interest and penalties period from May to July, 2025	
Parking Fees	-	(-)	-	-		
Market Fees	-	(-)	-	-		
Advertising	-	(-)	-	-		
Hospital Fees	-	(-)	-	-		
Public Health Service Fees	-	(-)	-	-		
Physical Planning and Development	-	(-)	-	-		

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Hire Of County Assets	-	(-)	-	-		
Conservancy Administration	-	(-)	-	-		
Administration Control Fees and Charges	-	(-)	-	-		
Park Fees	-	(-)	-	-		
Other Fines, Penalties, And Forfeiture Fees	-	(-)	-	-		
Miscellaneous	-	(-)	-	-		
Total Arrears	<u>168,691,179.00</u>	<u>(36,124,143.00)</u>	<u>169,180,127.00</u>	<u>301,747,163.00</u>		



CPA Hillary Kipkoech Siror
 County Receiver of Revenue
 (Ref: PFM ACT section 165, 2(a))




Robert K. Koech
 Head of Revenue Reporting
 ICPAK M/No

Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	-	-	-	-	-
Land rate	2,305,601.00	2,346,285.00	8,020,410.00	50,468,679.00	63,140,975.00
Single/business permits	-	-	-	-	-
Property rent	63,662,399.00	33,981,575.00	49,101,830.00	91,860,381.00	238,606,185.00
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	-	-	-	-
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others	-	-	-	-	-
Total	65,968,000.00	36,327,860.00	57,122,240.00	142,329,060.00	301,747,160.00

BARINGO COUNTY GOVERNMENT
SHA FACILITY STATUS AS AT 30TH JUNE, 2025

NO	FACILITY	TOTAL REIMBUSED	TOTAL CLAIMED	TOTAL PENDING CLAIMS
1	Sorok Disp	36,078	124,200	88,122
2	Kiptagich H/C	1,537,375	1,537,375	-
3	Tenges H/C	120,000	330,000	210,000
4	Magonoi Disp	41,782	95,200	53,418
5	Kituro H/C	248,194	591,762	343,569
6	Riwo Disp	60,000	209,450	149,450
7	Kisonei Disp	32,383	87,300	54,917
8	Kaptimbor Disp	-	692,650	692,650
9	Kasoio Disp	225,450	460,042	234,592
10	Kapkomoi Disp	-	369,300	369,300
11	Borowonin Disp	-	438,710	438,710
12	Kisok Disp	-	32,400	32,400
13	Talai Disp	-	585,750	585,750
14	Kaplel Disp	-	82,150	82,150
15	Seretunin H/C	130,000	934,887	804,887
16	Kapkut Disp	-	282,597	282,597
17	Kiboino Disp	-	68,352	68,352
18	Kipsacho Disp	189,534	308,400	118,866
19	Timboiywo Disp	41,300	808,380	767,080
20	Chesongo Disp	62,365	142,200	79,835
21	Kaplel Disp	-	82,150	82,150
22	Orokwo Disp	-	307,800	307,800
23	Kaptorokwo Disp	-	-	-
24	Kapkole Disp	-	-	-
25	Lelgut Disp	-	-	-
26	Cheplambus Disp	-	12,930	12,930
27	Ochii Disp	-	5,200	5,200
28	Mogorwo	-	133,000	133,000
29	Salawa H/C	733,301	1,230,221	496,920
30	Kapkelelwa	-	383,400	383,400
31	Kasitet Disp	-	225,900	225,900
32	Ngetmoi	-	61,300	61,300
33	Salawa PHC	180,000	878,255	698,255
34	BARWESSA H/C	1,592,100	1,052,100	540,000
35	BARTABWA H/C	2,143,000	1,251,000	892,000
36	KUIKUI H/C	640,000	340,000	300,000
37	KETURWO H/C	80,000	-	80,000
38	KIPSARAMAN DISP	1,320,000	819,700	500,300
39	BARTOLIMO DISP	339,600	600	339,000
40	ATIAR DISP	700,000	-	700,000
41	AIYEBO DISP	64,000	-	33,000
42	KAPCHEPKOR DISP	25,000	-	25,000
43	KAPTIONY DISP	32,000	-	32,000
44	KAPTUM DISP	213,500	-	213,500
45	KINYACH DISP	39,900	-	39,900
46	BOSSEI DISP	169,154	-	39,900
		10,996,016	14,964,662	11,598,100

Appendix 4: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted

(PFM ACT section 165 subsection 4, 5)


 CPA Gikono Kiptoo
 Accounting Officer



