

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE -
REVENUE STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2024**

**COUNTY GOVERNMENT
OF BARINGO**



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RECEIVER OF REVENUE
County Government of Baringo

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

**Prepared in accordance with the Cash 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 2024

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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
CECM	County Executive Committee Member
GOK	Government of Kenya
HSIF	Health Services Improvement Fund
COVID	Coronavirus Disease
NHIF	National Health Insurance Fund

b) Glossary of 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

(b) 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.

(c) Principal Activities

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

(d) 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	Milkah P. Chelagat
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

*Receiver Of Revenue
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No.	Designation	Name
19.	Accounting Officer- Public Service, Administration and E-Governance	Charles Kipkulei
20.	Accounting Officer-Industrialization and Cooperatives Development	Collins Plimo Nakedi
21	Director, Revenue Management	CPA Hillary Kipkoech Siror

Key Entity information and Management (continued)

(e) County Headquarters

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

(f) Baringo County Treasury

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

(g) Independent Auditor

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

(h) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O Box 40112 – 00200
NAIROBI, KENYA
Telephone: (254) 020-2227461
E-mail: communications@ag.go.ke
Website: www.statelaw.go.ke

Receiver Of Revenue

County Government Of Baringo

Revenue Statements for the Period Ended 30th June 2024

(i) **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

(j) **County Attorney**

County Government of Baringo

P.O. Box 53-30400

KABARNET, KENYA

*Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2024*

3. Foreword By the CECM Finance and Economic Planning

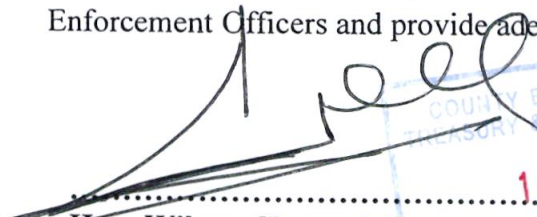
PFM Act, 2012 section 165(1) (2) (3) mandates the receiver of revenue to prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year. As defined in our service charter the key mandate of county treasury is to mobilize resources and collect 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 378,472,185.00 was received as Own Source Revenue to finance the county government budget against the annual budget target of Kshs. 450,097,396.

The Receiver of Revenue has an arrangement for transfer of funds from its bank account 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 414,774,596.20 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 has budgeted in the current budget to recruit 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



*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024*

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 has budgeted in the current 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 performances in comparison with the budgeted amount for the financial year 2023/2024 with its variances;

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024*

FY 2023/2024					
No.	Revenue Source	Annual Budget	Actuals	Variance	% Of Realization
1	Cess (Produce Cess & Animal Stock Sale Cess)	55,862,730	37,077,643	18,785,087	66%
2	Land Rate	38,428,919	4,989,514	33,439,405	13%
3	Single/Business Permits	42,177,498	40,911,974	1,265,524	97%
4	Property Rent	16,865,165	28,896,549	(12,031,384)	171%
5	Parking Fees	22,441,936	14,383,350	8,058,586	64%
6	Market Fees	16,342,793	13,408,310	2,934,483	82%
7	Advertising	3,548,150	3,745,684	(197,534)	106%
8	Hospital Fees	149,378,181	181,622,619	(32,244,438)	122%
9	Public Health Service Fees	8,922,159	4,101,300	4,820,859	46%
10	Physical Planning and Development	1,334,005	87,800	1,246,205	7%
11	Hire Of County Assets (Koibatek ATC, AMS & Machinery)	5,757,864	3,377,790	2,380,074	59%
12	Administration Control Fees and Charges (Veterinary, Weights & Measures, Liquor License)	23,013,962	9,213,237	13,800,725	40%
13	Park Fees	66,024,034	36,656,415	29,367,619	56%
	Total	450,097,396	378,472,185	71,625,211	84%

5. Statement of 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.

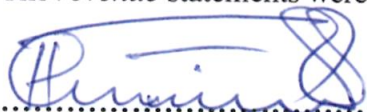
The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (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

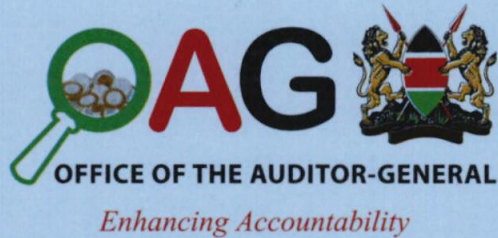
The *revenue* statements were approved and signed by the Receiver of Revenue on 19/12/2024 2024.



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

REPUBLIC OF KENYA

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HEADQUARTERS
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Monrovia Street
P.O Box 30084-00100
NAIROBI

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

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 REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Baringo set out on pages 1 to 23, which comprise of the statement of

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

financial assets and liabilities and statement of arrears of revenue as at 30 June, 2024, and the statement of receipts and disbursements 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 revenue statements present fairly, in all material respects, the revenue position of Receiver of Revenue County Government of Baringo as at 30 June, 2024 and of its financial performance 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 of Financial Assets and Liabilities

The statement of financial assets and liabilities reflects cash and cash equivalents of Kshs.1,315,703. However, the amount differs with the recomputed balance due for disbursement of Kshs.3,028,283 reflected in the statement of receipts and payments, resulting to a variance of Kshs.1,712,579 which has not been explained or reconciled.

In the circumstances, the accuracy and existence of cash and equivalents balance of Kshs.1,315,703 as at 30 June, 2024 could not be confirmed.

2. Misstatement of Cess Collected

The statement of receipts and disbursements reflects total County own source revenue amounting to Kshs.378,472,185 which includes cess of Kshs.37,077,643. Included in the cess are miscellaneous receipts of Kshs.1,041,733 with no defined description as to what it relates to.

In the circumstances, the accuracy and completeness of the cess of Kshs.37,077,643 collected during the period could not be confirmed.

3. Misstatement and Under-Collection of Single Business Permits

The statement of receipts and disbursements reflect single business permits amounting to Kshs.40,911,974 as further detailed in Note 3 to the revenue statement. The collection was against a budget of Kshs.42,177,498 resulting to a revenue shortfall of Kshs.1,265,524. In addition, revenue receipts of Kshs.3,098,901 were wrongly classified.

In the circumstances, the accuracy and completeness of single business permits revenue of Kshs.40,911,974 collected during the period could not be confirmed.

4. Missed Targets on Revenue Collection

The revenue statement for the period ended 30 June, 2024 reflects revenue budget of Kshs.450,097,396 as own source revenue against the actual collection of

Kshs.378,472,185 resulting to under collection of Kshs.71,625,211. The main under performers include:

No.	Source	Final Budget (Kshs.)	Actual (Kshs.)	Variance (Kshs.)	%
1	Physical Planning	1,334,005	87,800	1,246,205	93%
2	Land Rates	38,428,919	4,989,514	33,439,405	87%
3	Administration Control	23,013,962	9,213,237	13,800,725	60%
4	Public Health	8,922,159	4,101,300	4,820,859	54%
5	Park Fees	66,024,034	36,656,415	29,367,619	44%
6	Hire of Assets	5,757,864	3,377,790	2,380,074	41%
7	Parking Fees	22,441,936	14,383,350	8,058,586	36%
8	Cess	55,862,730	37,077,643	18,785,087	34%
9	Market Fees	16,342,793	13,408,310	2,934,483	18%
10	Single Permits	42,177,498	40,911,974	1,205,524	3%
Total				116,098,567	

There was under-collection of Kshs.116,098,567 on ten (10) main sources. Management has not explained measures to employ to reverse the trend.

5. Failure to do Valuation of Assets

The statement of receipts and disbursements for the year ended June, 2024 reflects property rent amount of Kshs.28,896,549 as shown in Note 4 to the financial statements. Included in the amount is revenue earned from County houses amounting to Kshs.16,041,928, transfer of property amount of Kshs.93,025 and plot rent amount of Kshs.12,761,591. A review of the approved revenue budget did not include a budget for plot rent and transfer of property despite the two items being listed as revenue stream. Also, the County Executive did not carry out valuation of its property as required by law.

Further, according to the aging analysis provided by the Management an amount of Kshs.83,460,381 in respect to property rent had remained outstanding for a period exceeding three (3) years. A policy guide on long outstanding debts was not provided neither were there measures the County Government was taking to collect land rates from the defaulters.

6. Lack of Health Services Improvement Fund: Board and Accounts

The statement of receipts and disbursements reflects disbursements to the Health Services Improvement fund totalling to Kshs.185,355,038 as disclosed in Note 8 to the financial statements. 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.

The audit was conducted in accordance with International Standards for 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 financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial 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 of lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance which have remained unresolved.

Other Information

The Management is responsible for the other information set out on page iv to xi which comprise of Key Information and Management, forward by the CECM Finance and Economic Planning Statement, Management Discussion and Analysis, and Statement of Receiver of Revenue'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 Executive Receiver of Revenue Statement, 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 matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Disburse Revenue to the County Revenue Fund

The statement of receipts and disbursements reflects Kshs.1,315,704 as total balance due for disbursement. This was contrary to Regulation 81(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that the receivers of revenue shall promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

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

2. Lack of an Updated Valuation Roll

The statement of receipts and disbursements reflects property rent amounting to Kshs.28,896,549 as disclosed in Note 4 to the financial statements. Included in the amount is revenue earned from the County houses amounting to Kshs.16,041,928 out of which transfer of property amount of Kshs.93,025 and plot rent amount of Kshs.12,761,591 were unsupported by budgets. In addition, the County Executive did not carry out valuation of its property as required by law.

In the circumstances, the completeness, valuation and existence of property rent amounting to Kshs.28,896,549 as at 30 June, 2024 could not be confirmed.

The audit was conducted in accordance with 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 Revenue Statement 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 Receiver of Revenue's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern 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 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 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, SBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024

7. Statement of Receipts and Disbursements for the year ended 30th June 2024

	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
County Own Source Revenue			
Cess	1	37,077,643.00	32,431,367.00
Land Rate	2	4,989,514.00	9,608,551.00
Single/Business Permits	3	40,911,974.00	36,458,010.00
Property Rent	4	28,896,549.00	23,646,520.00
Parking Fees	5	14,383,350.00	12,858,000.00
Market Fees	6	13,408,310.00	9,491,890.00
Advertising	7	3,745,684.00	4,021,625.00
Hospital Fees	8	181,622,619.00	153,444,583.00
Public Health Service Fees	9	4,101,300.00	3,934,700.00
Physical Planning and Development	10	87,800.00	134,800.00
Hire Of County Assets	11	3,377,790.00	3,203,644.00
Conservancy Administration	12	-	-
Administration Control Fees and Charges	13	9,213,237.00	9,909,750.00
Proceeds from sale of assets	14	-	-
Park Fees	15	36,656,415.00	12,958,780.00
Other Fines, Penalties, And Forfeiture Fees	16	-	-
Miscellaneous receipts	17	-	-
Total County Own Source Revenue		378,472,185.00	312,102,220.00
Other Receipts			
Donations/Grants Not Received Through CRF	18	-	-
Total Other Receipts		-	-
Total Receipts		378,472,185.00	312,102,220.00
Balance b/f at the beginning of the year		39,674,211.63	85,155,621.60
Disbursements To CRF		229,419,558.20	357,166,839.97
Disbursements to HSIF		185,355,038.00	-
Bank charges	19	343,516.84	416,790.00
Balance Due for Disbursement		1,315,703.85	39,674,211.63

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 19/12/2024 and signed by:

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

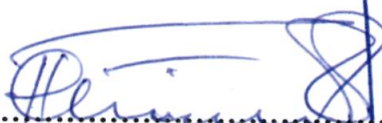


DIRECTOR REVENUE MANAGEMENT
BARINGO COUNTY GOVERNMENT
19 DEC 2024
P.O BOX 53-30400 KABAROTI
Robert K. Koech
Head of Revenue Reporting
ICPAK M/No

Receiver Of Revenue
 County Government Of Baringo
 Revenue Statements for the Period Ended 30th June 2024

8. Statement of Financial Assets and Liabilities As at 30th June 2024

	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalentents			
Bank Balances	20	1,199,623.85	39,674,211.63
Cash In Hand	21	116,080.00	273,822.00
Total Financial Assets		1,315,703.85	39,948,033.63
Total Financial Assets		1,315,703.85	39,948,033.63
Financial Liabilities			
Payables-Due to CRF	22	1,315,703.85	39,674,211.63
Total Financial Liabilities		1,315,703.85	39,674,211.63

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 19/12/24 2024 and signed by:

CPA Hillary Kipkoech Siror
 County Receiver of Revenue
 ICPAK M/No 8891

Robert K. Koech
 Head of Revenue Reporting

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2024

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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	55,862,730	-	55,862,730	37,077,643	18,785,087	66%
Land Rate	38,428,919	-	38,428,919	4,989,514	33,439,405	13%
Single/Business Permits	42,177,498	-	42,177,498	40,911,974	1,265,524	97%
Property Rent	16,865,165	-	16,865,165	28,896,549	(12,031,384)	171%
Parking Fees	22,441,936	-	22,441,936	14,383,350	8,058,586	64%
Market Fees	16,342,793	-	16,342,793	13,408,310	2,934,483	82%
Advertising	3,548,150	-	3,548,150	3,745,684	(197,534)	106%
Hospital Fees	149,378,181	-	149,378,181	181,622,619	(32,244,438)	122%
Public Health Service Fees	8,922,159	-	8,922,159	4,101,300	4,820,859	46%
Physical Planning and Development	1,334,005	-	1,334,005	87,800	1,246,205	7%
Hire Of County Assets	5,757,864	-	5,757,864	3,377,790	2,380,074	59%
Conservancy Administration	-	-	-	-	-	0%
Administration Control Fees and Charges	23,013,962	-	23,013,962	9,213,237	13,800,725	40%
Proceeds from sale of assets	-	-	-	-	-	0%
Park Fees	66,024,034	-	66,024,034	36,656,415	29,367,619	56%
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-	-	0%
Miscellaneous Receipts	-	-	-	-	-	0%
Total County Own Source Revenue	450,097,396	-	450,097,396	378,472,185	71,625,211	84%
Other Receipts					-	0%

Receiver of Revenue
 County Government Of Baringo
 Revenue Statements for the Period Ended 30th June 2024

Receipt	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 %
Donations /Grants Not Received Through CRF	-	-	-	-	-	0%
Total Other Receipts	-	-	-	-	-	0%
Total Receipts	450,097,396	-	450,097,396	378,472,185	71,625,211	84%

Below are commentary on significant under 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.

(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 missed the target by small margin due to the ongoing court cases of unapproved liquor vendors.

(d) Property Rent

The County surpassed the budget target because of the introduction of charges from the new allocated market stall at Eldama Ravine and Kabarnet Municipality.

(e) Park Fees

These are revenues from the entry fees of our games 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.

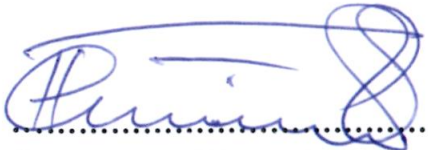
(f) Market Fees

The closure of livestock markets and insecurity in Tiaty Sub-County 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 payment of NHIF capitation in time.

The County Receiver of revenue's financial statements were approved on 19/12/ 2024 and signed by:


.....
CPA Hillary Kipkoech Siror
County Receiver of Revenue
ICPAK M/No 8891




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

10. Statement of Arrears of Revenue As at 30th June 2024

Classification Of Receipts (Indicate As Applicable)	Balance as at the beginning of the current year (1 st July 20xx) A	Arrears received during the year B	Additions in arrears for the current year to June 30, 20xx C	Total arrears as at 30 June 20xx D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	-	-	-		
Land rate	71,552,190	(4,989,514)	5,305,601	71,868,277	CECM Finance & Economic planning approved the waiver last year	
Single/Business Permits	-	-	-	-		
Property Rent	96,957,457	(3,456,200)	3,321,645	96,822,902	CECM Finance & Economic planning approved the waiver last year	
Parking Fees	-	-	-	-		
Market Fees	-	-	-	-		
Advertising	-	-	-	-		
Hospital Fees	-	-	-	-		
Public Health Service Fees	-	-	-	-		
Physical Planning and Development	-	-	-	-		
Hire Of County Assets	-	-	-	-		

County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024

Conservancy Administration	-	-	-	-	
Administration Control Fees and Charges	-	-	-	-	
Park Fees	-	-	-	-	
Other Fines, Penalties, Forfeiture Fees	-	-	-	-	
Miscellaneous	-	-	-	-	
Total Arrears	168,509,647	(8,445,714)	8,627,246	168,691,179	



CPA Hillary Kipkoech Siror
 County Receiver of Revenue
 ICPAK M/No 8891
 (Ref: PFM ACT section 165, 2(a))




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

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

1. 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) with particular emphasis on Cash Basis Financial Reporting under the Cash 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 *Baringo*. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the County Government of *Baringo*.

2. Recognition of Receipts

The County Government of *Baringo* recognises all receipts from the various sources when the related cash has been received by the County Government of *Baringo*.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), 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, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was *one* 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.

4. 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.

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b) which is a memorandum statement.

6. 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.

7. Comparative Figures

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

8. 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, 2024.

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024*

11. Notes to the Financial Statements

1. Cess

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Farm produce	17,452,793.00	11,210,447.00
Quarrying	6,319,600.00	5,288,700.00
Livestock	13,305,250.00	15,932,220.00
Fish farming	-	-
Others	-	-
Total	37,077,643.00	32,431,367.00

2. Land rates

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Land rates	4,989,514.00	9,608,551.00
Land penalties and interest	-	-
Arrears	-	-
Total	4,989,514.00	9,608,551.00

3. Single /Business Permits

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Business permit application fees	1,508,000.00	868,600.00
Annual Business permit fees	39,246,321.00	34,960,568.00
Business permit penalties and interest	157,653.00	628,842.00
Business permit fees arrears	-	-
Total	40,911,974.00	36,458,010.00

Receiver Of Revenue
 County Government Of Baringo
 Revenue Statements for the Period Ended 30th June 2024

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
County Housing	16,041,928.00	16,017,472.00
Plot Rent	12,761,596.00	7,304,048.00
Tenancy Agreement	-	-
Transfer of Property	93,025.00	325,000.00
Stalls/kiosks rent	-	-
Others	-	-
Total	28,896,549.00	23,646,520.00

5. Parking Fees

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Street parking fees	3,893,200.00	2,898,850.00
Monthly toll/sticker fees	-	-
Motorbike fees	-	-
Registration fees	-	-
Reserved parking	1,220,300.00	965,300.00
Bus Park fees	9,269,850.00	8,993,850.00
Others	-	-
Total	14,383,350.00	12,858,000.00

6. Market Fees

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Market entry fees	13,408,310.00	9,491,890.00
Hawking fees	-	-
Others	-	-
Total	13,408,310.00	9,491,890.00

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024*

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Branding	104,000.00	210,500.00
Billboard advertising	2,704,184.00	2,178,625.00
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	719,000.00	1,477,500.00
Tent advertising	218,500.00	155,000.00
Street pole/clock advertising	-	-
others	-	-
Total	3,745,684.00	4,021,625.00

8. Hospital Fees

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Level 5 hospitals	-	-
Level 4 hospitals	181,622,619.00	153,444,583.00
Others	-	-
Total	181,622,619.00	153,444,583.00

9. Public Health Service Fees

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Inspection of buildings/premises/Institutions	4,101,300.00	3,934,700.00
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	4,101,300.00	3,934,700.00

Receiver Of Revenue
 County Government Of Baringo
 Revenue Statements for the Period Ended 30th June 2024

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	-	-
Building plans approval	87,800.00	134,800.00
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Others	-	-
Total	87,800.00	134,800.00

11. Hire Of County Assets

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	321,400.00	612,500.00
Hire of County Stadia	-	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers (ATC)	3,056,390.00	2,591,144.00
Others	-	-
Total	3,377,790.00	3,203,644.00

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024*

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Refuse disposal fees	-	-
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	-	-
Disposal of carcasses	-	-
Noise control	-	-
Others	-	-
Total	-	-

13. Administration Control Fees and Charges

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Weights and measures	535,432.00	691,620.00
Fire Services	-	-
Liquor licenses	6,168,000.00	6,205,500.00
Betting levy	-	-
Veterinary Services	2,509,805.00	3,012,630.00
Total	9,213,237.00	9,909,750.00

14. Proceeds from sale of assets.

Description	FY 2023/2024	FY 2022/2023
	Kshs	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	-	-

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024*

15. Park Fees

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	36,002,763.00	12,811,480.00
Filming and Photography fees	30,000.00	92,500.00
Camping fees	623,652.00	54,800.00
Balloon landing fees	-	-
Others	-	-
Total	36,656,415.00	12,958,780.00

16. Other Fines, Penalties and Forfeitures

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Impounding Fees	-	-
Towing Fees	-	-
Others	-	-
Total	-	-

17. Miscellaneous Receipts

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Commissions	-	-
Others	-	-
Total	-	-

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024*

18. Donations And Grants Not Received Through CRF

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Donations	-	-
Grants	-	-
Others	-	-
Total	-	-

19. Bank Charges

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank Charges & Commissions	343,516.84	416,790.00
Total	343,516.84	416,790.00

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Ex. 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	29,855.25	-	29,855.25	359,245.00

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024

1252238924				
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	-
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 Paybill 804930	3,320.00	-	3,320.00	13350
Mogotio District Hospital Paybill 4077869	870.00	-	870.00	300
Lake Bogoria N. Reserve Paybill 940775	12,900.00	-	12,900.00	35,750.00
Total			1,199,623.85	39,674,211.63

20 (a) Balance carried forward as at 30th June 2024 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	118,121.50	2 nd July 2024
Disbursement 2	1,134,907.10	17 th July 2024
Disbursement 3	62,675.25	8 th August, 2024
Total	1,315,703.85	

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2024*

21. Cash in hand

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Cash Balance	116,080.00	273,822.00
Mobile Money	-	-
Others	-	-
Total	116,080.00	273,822.00

22. Payables- Due To CRF

Payables	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Balance b/f at the beginning of the year	39,674,211.63	85,155,621.60
Amount collected during the year	378,472,185.00	312,102,220.00
Amounts disbursed to CRF during the year	229,419,558.20	357,166,839.97
Amounts disbursed to HSIF during the year	185,355,038.00	-
Balance c/d at the end of the year	1,315,703.85	39,674,211.63

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount is supported by the bank balances in note 19 and cash in hand balance in note 21 above.

23. 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	5,305,601.00	5,073,583.00	10,020,410.00	51,468,679.00	71,868,273.00
Single/business permits	-	-	-	-	-
Property rent	3,321,645.00	4,010,480.00	6,030,400.00	83,460,381.00	96,822,906.00
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	8,627,246.00	9,084,063.00	16,050,810.00	134,929,060.00	168,691,179.00

12. Appendices

Appendix 1: 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 benefiting 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



CPA Gikono Kiptoo
 Accounting Officer

County Government Of Baringo
 Revenue Statements for the Period Ended 30th June 2024

Appendix 2: 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 in the Revenue Statements	The inaccuracies note and corrected	Resolved in subsequent financial statement	
2	Cash and Cash Equivalents Balance	The variance amounts is the cash in hand disclosed in note 21 in the financial statements	Resolved in subsequent financial statement	
3	Unsupported Receipts from Hire of County Assets	The charges was charged in accordance with the County Finance Act on mileage fee at Kshs. 50 per KM	Resolved in subsequent financial statement	
1	Budgetary Control and Performance	Putting measures to enhance revenue collection and address the challenges including cattle rustling, closure of livestock markets due to break out of diseases, and other community interference.	Not Resolved	30 th June, 2025
2	Long Outstanding Land Rates and Property Rent	The receiver of revenue in exercise of his powers put in measures and	Not Resolved	30 th June, 2025

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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)
		strategies for recovery of the arrears. i) Cabinet Approval via Cabinet Memo No. 003/2023 on Long Outstanding Plot Rent and Land Rates ii) Advertisement for waiver of 100% interest & Penalties on land rates and plot rent on standard newspaper dated may, 16, 2023 iii) RRI Land Rates and Plot Rent Clinics for collection of the arrears.		
1	Failure to Disburse Revenue to the County Revenue Fund	As per note 20(a) the disbursement of the balances carried forward was done on 5 th day of July.	Resolved in subsequent financial statement	
2	Unbudgeted Own	The source were	Resolved in subsequent	

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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)
	Source Revenue	classified under other sources during the budgeting period but for the current financial year, the misclassification corrected.	financial statement	

CPA Hillary Kipkoech Siror
 County Receiver of Revenue
 ICPAK M/No 8891

Date: 19/12/2024



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

Date: