

REPUBLIC OF KENYA



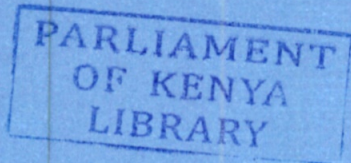
Enhancing Accountability

REPORT

PAPERS LAID	
DATE	6/3/2024
TABLED BY	Maj. Leader
COMMITTEE	
CLERK AT THE TABLE	Angela

OF

THE AUDITOR-GENERAL



ON

COUNTY REVENUE FUND

**FOR THE YEAR ENDED
30 JUNE, 2023**

**COUNTY GOVERNMENT OF
BARINGO**



COUNTY REVENUE FUND
County Government of Baringo

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

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

County Government of Baringo
County Revenue Fund
For the financial year ended 30th June 2023

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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
Kshs	Kenya Shillings

b) glossary of terms

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

2. Key Entity Information and Management

a) Background information

(a) Background information

(b) Vision

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

(c) Mission

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

(d) Location and size

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

(e) Topography

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

(f) Water bodies

The floor of the Rift Valley owes its origin to the tectonic and volcanic disturbances, which have dislocated surfaces, forming separate ridges. The troughs of the rift that have a north-south alignment are occupied by Lake Baringo and Bogoria, which occupy 164km². Lake Bogoria is particularly spectacular because it is one of the few hot water lakes in the world. Lake Kamnarok covers 1km².

(g) Ecological conditions

Exotic forests exist in the county but the known indigenous forests are found in Kabarnet, Kabartonjo, Tenges, Lembus, Saimo, Sacho and Ol' Arabel and Eldama Ravine. The County is classified as arid and semi-arid. Most parts of Tiaty, Baringo Central, Baringo South, Baringo North, Mogotio sub-counties are arid and semi-arid except for Koibatek sub-county, which is in a highland zone.

(h) Climatic conditions

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

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

b) Key Management

(a) Key Management

H.E Benjamin Chesire Cheboi
Governor



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

institutions.

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

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

H.E Felix Kiplagat Maiyo

Deputy Governor



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

County executive committee members' profile

HON. Dr. Solomon Kibet Sirma

CECM, Health Services.

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

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

HON. Maurine Kareo Limashep

CECM, Youth, Gender, E-Government and ICT



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

Hon Rev. Symon Kiuta Lonyayo

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



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

Hon. Zachary Kipsang Kiprotich

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



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

Hon. Dr. Richard Naaman Tamar

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



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

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

Hon Peninah Jepkorir Bartuin

CECM; Devolution, Public Service and Administration



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

Hon. Lekonaya K. Kibwalei

CECM Transport, Public Works and Infrastructure



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

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

Hon Wilson Cheserek Ruto

CECM Finance and Economic Planning



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

Hon Reuben Cheruiyot Rutto

CECM Lands, Housing and Urban Development



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

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

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


Hon. Risper K Chepkonga

CECM, Agriculture, Livestock, Fisheries and Blue Economy





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

County Assembly Key Management

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

County Government of Baringo
 County Revenue Fund
 For the financial year ended 30th June 2023

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

c) Fiduciary Management

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

	Description	Name
1.	CECM Finance and Economic Planning	Hon. Wilson Cheserek Ruto
2.	Accounting Officer- Finance and Revenue Management	CPA. Gikono Kiptoo
3.	Accounting Officer- Economic Planning	Michael K. Ngetich
4.	Accounting Officer- Roads and Transport	Geoffrey Kosgei
5.	Accounting Officer – Public Works & Infrastructure	Arch. Timothy K. Rotich
6.	Accounting Officer- Water,	Milkah P. Chelagat

County Government of Baringo
 County Revenue Fund
 For the financial year ended 30th June 2023

	Department	Name
	Sanitation and Irrigation	
7.	Accounting Officer- Tourism and Wildlife Development	Nancy C. Korir
8.	Accounting Officer – Climate Change Management and Natural Resource	Silas B. Kwonyike
9.	Accounting Officer- Lands and Physical Planning	Dr. Nancy J. Chesire
10.	Accounting – Housing and Urban Development	Nelechurai Nancy Cathy
11.	Accounting Officer- Agriculture	Anne Chewochei
12.	Accounting Officer- Livestock, Fisheries and Blue Economy	Wendot Chemjor
13.	Accounting Officer- Medical Services	Dr. Winnie Bore
14.	Accounting Officer- Public Health	Evans Ruto Kangugo
15.	Accounting Officer- Education and Vocational Training	Joseph Kimani Waiharo
16.	Accounting Officer- Youth Affairs, Sports and Gender	Korir Dennis Kimutai
17.	Accounting Officer- Culture, Social Services and Heritage	Victor Kipchumba Kandie
18.	Accounting Officer- Devolution and Special Programmes	James C. Chepyegon
19.	Accounting Officer- Public Service, Administration and E.Governance	Charles Kipkulei
20.	Accounting Officer- Industrialization and Cooperatives Development	Collins Plimo Nakedi

d) Fiduciary Oversight Arrangements

Baringo County oversight responsibilities were presided over by: -

(a) County Public Accounts and Investment Committee

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

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

(b) County Internal Audit

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

(c) Audit Committee

Baringo County currently do not have an active Audit committee.

(d) Development Partners

In the FY 2022/2023 the County benefited from funds from the following development

- Danish Government
- World Bank

(e) Auditor General

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

Key Entity Information and Management (Continued)

f) County Headquarters

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

g) Baringo County Treasury

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

h) Bankers

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

i) County Bankers

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

j) Independent Auditors

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

k) Principal Legal Adviser

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

l) County Attorney

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

m) County Fund Contacts

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

3. Statement by the CECM Finance

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

The major sources of revenue for Baringo County Revenue Fund are Exchequer releases, grants and donations, tourism, land rates, single business permit, market fees and hospital user charges among others.

The receipts collected into County Revenue Fund include Exchequer releases of Kshs. 6,878,946,163.00, own source revenue of Kshs. 160,348,609.27 grants from development partners 216,852,500.00, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

The County Revenue Fund Balance as at 30th June 2023 is kshs. 816,643,393.70

The CEC Member of Finance of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC Member of Finance accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2023, and of its financial position as at that date. The CEC Member of Finance further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The CEC Member of Finance confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants, Further, CEC Member of Finance confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

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

24 NOV 2023

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

County Government of Baringo
County Revenue Fund
For the financial year ended 30th June 2023

4. Expected Revenue Estimates

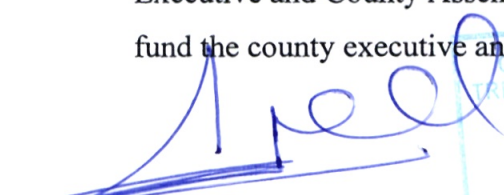
To finance the budget, the government expected to receive Kshs.7,791,437,284 as equitable share and Kshs.387,429,514 as own-source of revenue.

Table 2 below shows the revised budget and Actual amounts received in the FY 2022/2023.

Table 1 Budgeted Revenue vs Actual received per Sources-

Revenue Source	Budget Estimates FY 2022/2023 (Kshs.)	Actual Amounts FY 2022/2023 (Kshs.)	Variance (Kshs.)
Equitable Share 2022/2023	6,369,394,592	6,369,394,592	-
Equitable Share 2021/2022	1,422,042,692	509,551,571	912,491,121
Credit Financing Locally Led Climate	22,000,000	22,000,000	-
KDSP Grant Phase I	26,606,371	-	26,606,371
KDSP Grant Phase II	231,286,738	-	231,286,738
Universal Care Project – THS	17,325,096	-	17,325,096
EU grant for Devolution Advisory	5,500,000	-	5,500,000
Compensation for use fees forgone	13,191,000	-	13,191,000
DANIDA Grant	37,197,039	16,058,690	21,138,349
COVID Emergency - Roll over	24,216,529	-	24,216,529
Road Maintenance Fuel Levy- Roll Over	122,981,076	-	122,981,076
Reheabilitation of Youth Polytechnics	28,388,692	-	28,388,692
IDA World Bank (KCSAP)	275,268,609	93,319,260	181,949,349
IDA Kenya Urban Support Project (UDG) - Roll over	31,579,260	2,339,915	29,239,345
SWEDEN : Agricultural Sector Development Support Programme (ASDSP) II	44,916,617	15,602,821	29,313,796
Emergency Locusts Project	87,459,586	67,531,814	19,927,772
Leasing of Medical Equipment	110,638,298	-	110,638,298
Local Revenue	387,429,514	160,348,609	227,080,905
Balance Carried Forward(Return to CRF)	-	78,167,436.30	-78,167,436
Total Revenue	9,257,421,709	7,334,314,709.17	1,923,107,000

In the financial year 2022-2023 Kshs. 6,400,811,332.00 comprising of transfers to County Executive and County Assembly of Kshs. 995,850,097.00 was withdrawn from the CRF account to fund the county executive and county assembly operations.


24 NOV 2023
Hon. Wilson Ruto Cheserek
CECM Finance and Economic Planning
County Government of Baringo

5. Management Discussion and Analysis

In the year under review, the County Government of Baringo realized a general performance of Kshs. 7,334,314,709.17 as revenue to County Revenue Fund.

The major source of revenue to the fund are: Exchequer releases amounting to Kshs. 6,878,946,163.00; other transfers from other government agencies which includes grants and donations amounting to Kshs. 216,852,500.60; Own Source revenue being received through appointed County Receiver of Revenue amounting to Kshs.160,348,609.27 and bank balances for the year ending 30th June, 2022 being returned to CRF amounting to Kshs. 78,167,436.00

The table below clearly indicates that in the year under review, the fund realized an increase in its revenues compared to the last financial year ending 30th June, 2022.

Revenue sources to CRF	Performance FY 2022/23	Performance FY 2021/22
Exchequer releases	6,878,946,163.00	5,859,843,020.00
Transfers from other government agencies	67,531,814.00	360,389,816.60
Other grants	149,320,686.00	-
Proceeds from Domestic Borrowing	-	-
Proceeds from Foreign Borrowing	-	-
Own Source Revenue	160,348,609.27	253,222,149.00
Return to CRF issues	78,167,436.30	464,905.60
Total Receipts	7,334,314.708.57	6,473,919,891.20

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury seeks the approval from Controller of Budget for withdrawal of funds from the County Revenue Fund. In the year under review the County Government of Baringo withdrew kshs. 6,400,811,332 to County Executive and County Assembly of Kshs. 995,850,097.00 for operations.

6. Overview of the County Revenue Fund Operations

Background

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

Receipts into the County Revenue Fund

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

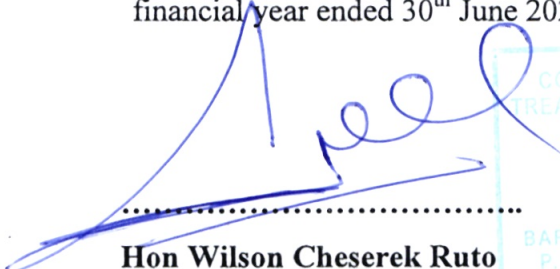
Transfers from the County Revenue Fund

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

Financial Reporting requirements

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

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2023.


.....
Hon Wilson Cheserek Ruto
CEC Member – Finance and Economic Planning
County Government of Baringo

COUNTY EXECUTIVE MEMBER
TREASURY & ECONOMIC PLANNING

24 NOV 2023

BARINGO COUNTY GOVERNMENT
P.O. BOX 53 30430, KABARNET

7. Statement of Management Responsibility

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

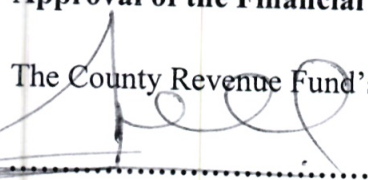
The Accounting Officer of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended 30th June 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the period ended 30th June 2023, and of its financial position as at close of the year.

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

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 24/11/2023


.....
Hon. Wilson Cheserek Ruto

24 NOV 2023

County Executive Committee Member – Finance & Economic Planning.
County Government of Baringo

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF BARINGO

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the County Revenue Fund - County Government of Baringo set out on pages 1 to 12, which comprise the statement

Report of the Auditor-General on County Revenue Fund for the year ended 30 June, 2023 - County Government of Baringo

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

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

Basis for Qualified Opinion

1. Inaccuracies in Own Source Revenue Balance

The statement of receipts and payments reflects own source revenue amounting to Kshs.160,348,609. However, the amount differs with the county receiver of revenue disbursements to County Revenue Fund (CRF) for the year under review amount of Kshs.357,166,840 reflected in the statement of receipts and disbursements. The variance of Kshs.196,818,231 has not been explained or reconciled. Further, the amount differs with the statement of comparison of budget and actual amount own source revenue actual on comparable basis amount of Kshs.160,102,007 resulting to a variance of Kshs.246,602 that has also not been explained or reconciled.

In addition, the reported own source revenue of Kshs.160,348,609 is net of hospital fees under fund of Kshs.153,444,583 as opposed to gross basis in accordance with the reporting template prescribed by the Public Sector Accounting Standards Board.

In the circumstances, the accuracy and completeness of the County's own source revenue amounting to Kshs.160,348,609 could not be confirmed.

2. Inaccuracies in the Fund Closing Balance

The statement of receipts and payments reflects closing Fund balance of Kshs.816,643,394 and as disclosed in Note 11 to the financial statements. However, the amount differs with County Revenue Fund bank account balance of Kshs.1,812,798,913 resulting to an unreconciled variance of Kshs.996,155,519.

In the circumstances, the accuracy and completeness of closing fund balance amounting to Kshs.816,643,394 could not be confirmed.

3. Inaccuracies in Comparative Balances

The financial statements reflect comparative balances which differ with the audited balances in the previous year's financial statements resulting to variances as shown below:

Item	Note	Comparative Balances in the Financial Statements (Kshs)	Audited Financial Statements Balances (Kshs)	Variance (Kshs)
Kenya Devolution Support Programme (KDSP)	Note 3	0	75,822,876	(75,822,876)
DANIDA Universal Healthcare in Devolved Units Programme	Note 3	0	5,645,063	(5,645,063)
Agricultural Sector Development Support programme (ASDSP)	Note 3	0	8,779,014	(8,779,014)
Kenya Climate Smart Agriculture Project (KCSAP)	Note 3	0	180,592,263	(180,592,263)
Other (Reimbursement from Individual and Private Organizations)	Note 3	0	3,487,702	(3,487,702)
Fund Balance	Note 11	878,990,114	882,492,589	(3,502,475)

In the circumstances, the accuracy and completeness of the comparative fund balances in the financial statements for the year under review could not be confirmed.

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

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. There were no other key audit matters to report in the year under review.

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

Basis for Conclusion

Partial Return of Fund Closing Balances to the County Revenue Fund

The statement of receipts and payments reflects return to County Revenue Fund issues amounting to Kshs.78,167,436 which, as disclosed in Note 7 to the financial statements, includes development account (county executive) returns of Kshs.76,388,101. However, the amount differs from the confirmed returns of Kshs.76,616,593 resulting to unreturned balances totalling Kshs.228,492. This is contrary to Regulation 84 of Public Finance Management (County Government) Regulations, 2015 which states that not later than the 31 January of each year, each Accounting Officer shall surrender to the County exchequer account unexpended voted money or excess Appropriations-in-Aid, as confirmed by Auditor-General in the audit report.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the 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, the Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to cease operations.

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in

accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 January, 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Notes	2022/23 KShs	2021/22 KShs
Receipts			
Exchequer releases	1	6,878,946,163.00	5,859,843,020.00
Transfers from other government agencies	2	67,531,814.00	360,389,816.60
Other grants	3	149,320,686.00	-
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
Own Source Revenue	6	160,348,609.27	253,222,149.00
Return to CRF issues	7	78,167,436.30	464,905.60
Total Receipts		7,334,314,708.57	6,473,919,891.20
Payments			
Transfers to County Executive	8	6,400,811,332.00	6,221,161,311.00
Transfers to County Assembly	9	995,850,097.00	776,007,866.00
Other Transfers	10	-	-
Total Payments		7,396,661,429.00	6,997,169,177.00
Net increase (decrease) in cash for the year		(62,346,721.00)	(523,249,285.80)
Add Opening fund balance b/f	11	878,990,114.00	1,402,239,400.50
Closing Fund balance for the period	11	816,643,393.57	878,990,114.00


 CPA Gikono Kiptoo
 Chief Officer - Finance
 ICPAK Member No...8377
 Date: 24/11/2023


 24 NOV 2023


 CPA Hillary Kipkoech Siro
 Director Revenue
 ICPAK Member No. 889
 Date: 24/11/2023


 24 NOV 2023

10. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2023.

Receipts/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	A	B	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Exchequer releases	6,369,394,592.00	1,422,042,692.00	7,791,437,284.00	6,878,946,163.00	912,491,121.00	88%
Transfers from other government agencies	-	0.00	-	0	-	0%
Other conditional grants	1,078,554,911.00	786,390,469.00	1,864,945,380.00	216,852,500.00	1,648,092,880.00	12%
Proceeds from Domestic Borrowing	-	-	-	-	-	0%
Proceeds from Foreign Borrowing	-	-	-	-	-	0%
Own Source Revenue	312,474,282.00	74,955,231.82	387,429,513.82	160,102,007.27	227,327,506.55	41%
Return to CRF Issues	-	78,761,193.60	78,761,193.60	78,167,436.60	593,757.00	99%
Total Receipts	7,760,423,785.00	2,362,149,586.42	10,122,573,371.42	7,334,314,709.17	2,788,258,662.25	72%
Payments						
Transfers to County Executive	8,371,909,672.00	-199,700,952.00	8,172,208,720.00	6,400,811,332.00	1,771,397,388.00	78%
Transfers to County Assembly	945,398,008.00	139,814,981.00	1,085,212,989.00	995,850,097.00	89,362,892.00	92%
Others	-	-	-	-	-	
Total Payments	9,317,307,680.00	-59,885,971.00	9,257,421,709.00	7,396,661,429.00	1,860,760,280.00	80%

11. Significant Accounting Policies

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

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

b) Reporting entity

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

c) Receipts

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

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

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

d) Payments

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

Significant Accounting Policies (Continued)

e) Fund Balances

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

f) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

12. Notes to the Financial Statements

1. Exchequer releases

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

Equitable Share (a)	6,878,946,163.00	5,859,843,020.00
Level 5 hospitals (b)	-	-
Others (Specify) (c)	-	-
Total (d=a+b+c)	6,878,946,163.00	5,859,843,020.00

2. Transfers from other government agencies

Revenue Source	2022/2023	2021/2022
	Kshs.	Kshs.
Universal Care Project – THS	-	-
Compensation for use fees forgone	-	-
COVID Emergency - Roll over	-	76,409,452.00
Road Maintenance Fuel Levy- Roll Over	-	-
Reheabilitation of Youth Polytechnics	-	-
Emergency Locusts Project	67,531,814.00	9,653,447.00
Leasing of Medical Equipment	-	-
Total	67,531,814.00	86,062,899.00

3. Other grants

Description	2022/2023	2021/2022
	Kshs.	Kshs.
Credit Financing Locally Led Climate	22,000,000.00	-
KDSP Grant Phase I	-	-
KDSP Grant Phase II	-	-
DANIDA Grant	16,058,690.00	-
SWEDEN : Agricultural Sector Development Support Programme (ASDSP) II	15,602,821.00	-
IDA World Bank (KCSAP)	93,319,260.00	-
IDA Kenya Urban Support Project (UDG) - Roll over	2,339,915.00	-
Total	149,320,686.00	-

County Government of Baringo
 County Revenue Fund
 For the financial year ended 30th June 2023

4. Proceeds from Domestic borrowing.

Description	2022/2023 KShs.	2021/2022 KShs.
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Others	-	-
Total	-	-

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowing

Description	2022/2023 KShs.	2021/2022 KShs.
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others	-	-
Total	-	-

6. Own Source Revenue

Description	2022/2023 KShs.	2021/2022 KShs.
Cess	32,431,367.00	32,914,366.00
Land Rate	9,608,551.00	-
Single/Business Permits	36,458,010.00	37,301,917.00
Property Rent	23,646,520.00	13,846,640.00
Parking Fees	12,858,000.00	-
Market Fees	9,491,890.00	32,180,930.00
Advertising	4,021,625.00	-
Hospital Fees	153,444,583.00	122,845,242.00
Public Health Service Fees	3,934,700.00	2,433,670.00

County Government of Baringo
 County Revenue Fund
 For the financial year ended 30th June 2023

Physical Planning and Development	134,800.00	-
Hire Of County Assets/Other Property Income	3,203,644.00	1,716,904.00
Conservancy Administration	-	-
Administration Control Fees and Charges Slaughter Houses	9,909,750.00	1,894,830.00
Proceeds from sale of assets	-	-
Park Fees	12,958,780.00	8,087,650.00
Other Fines, Penalties, And Forfeiture Fees	-	-
Miscellaneous receipts	-	-
Total County Own Source Revenue	312,102,220.00	253,222,149.00
Less Hospital Fees Under Fund	153,444,583.00	122,845,242.00
Balance under CRF	160,348,609.00	130,376,907.00

7. Return to CRF Issues

Recurrent Account (<i>County Executive</i>)	1,473,473.35	228,803.95
Development Account (<i>County Executive</i>)	76,388,101.40	-
Recurrent Account (<i>County Assembly</i>)	305,859.25	146,921.10
Development Account (<i>County Assembly</i>)	2.30	89,180.55
Others	0.00	-
Total	78,167,436.30	464,905.60

8. Transfers to County Executive

Recurrent Account	4,206,058,461.00	4,431,990,305.00
Development Account	1,951,735,954.00	1,311,557,635.00
Special Purpose Accounts	243,016,917.00	477,613,371.00
Others	-	-
Total	6,400,811,332.00	6,221,161,311.00

County Government of Baringo
 County Revenue Fund
 For the financial year ended 30th June 2023

Notes to the Financial Statements (Continued)

9. Transfers to County Assembly

Description	2022/23	2021/22
Recurrent Account	948,716,818.00	740,554,603.00
Development Account	47,133,279.00	35,453,263.00
Special purpose accounts	-	-
Others	-	-
Total	995,850,097.00	776,007,866.00

10. Other Transfers

Description	2022/23	2021/22
Agency Notices	-	-
Others	-	-
Total	-	-

11. Fund balance

Description	2022/23	2021/22
County Exchequer Account - (CBK ACC No. 1000171561)	816,643,393.57	878,990,114.00
Total	816,643,393.57	878,990,114.00

Notes to the Financial Statements (Continued)

12. Disclosure of Balances in Revenue Collection Accounts

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

	31/12/2022	31/12/2021	30/06/2023	30/06/2022
	KSh	KSh	KSh	KSh
Baringo County Rev Collection Acc 1142790762	5,817.89	140.61	818,053.50	118,695.33
Baringo County Revenue Collection Acc 1141231549	15,049,193.27	-	15,049,193.27	39,016,318.47
Baringo District Hospital Acc 1149507659	9,080,812.00	-	9,080,812.00	23,110,807.00
Marigat Sub-District Hospital Acc 1149507950	2,085,348.00	-	2,085,348.00	1,212,462.00
Kabartonjo District Hospital Acc 1149508043	1,481,939.00	-	1,481,939.00	2,331,160.00
Eldama Ravine District Hospital Acc 1149507837	7,115,288.00	-	7,115,288.00	9,379,145.00
Chemolingot District Hospital Acc 1149508108	1,128,024.00	-	1,128,024.00	69,001.00
Baringo County Government Revenue – DFF 1154241874	680,818.86	-	680,818.86	655,345.00
Lake Bogoria N. Reserve 1252239084	1,405,670.00	-	1,405,670.00	1,150,097.00
Mogotio District Hospital 1252238924	359,245.00	-	359,245.00	705,408.00
Baringo County Revenue Collection Paybill 315330	172,955.00	-	172,955.00	219,603.00
Baringo District Hospital Paybill 252230	207,695.00	-	207,695.00	37,780.00
Chemolingot District Hospital Paybill 301630	0.00	-	0.00	100.00
Eldama Ravine District Hospital Paybill 235730	34,070.00	-	34,070.00	5,330.00
Kabartonjo District Hospital Paybill 313530	5,700.00	-	5,700.00	5,540.00
Marigat District Hospital Paybill 804930	13,350.00	-	13,350.00	-

County Government of Baringo
 County Revenue Fund
 For the financial year ended 30th June 2023

Mogotio District Hospital Paybill 4077869	300.00	-	300.00	-
Lake Bogoria N. Reserve Paybill 940775	35,750.00	-	35,750.00	180,450.00
Total			39,674,211.63	78,197,241.80

13. Annexes

Annex 1: Progress on follow up of Auditor's Recommendations

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

Reference No. in the Annual Audit Report	Issue/ Observations from Auditor	Management Comments	Status (Resolved/ Not Resolved)	Timeline (When did/ when will/ when the issue to be resolved)
1. Receipts	The statement of receipts and payments reflects total receipts balance of Kshs.6,473,919,891 which differ from amount in the County Revenue Fund bank statements of Kshs.6,944,703,498 resulting to an unreconciled variance of Kshs.470,783,498	It's true that the figures as per the financial statement are different from CRF Bank statement. This is so because the figures that are included in the financial statement are reconciled cashbook figures as opposed to the Bank statements.	Resolved	
2. Unreconciled Own Revenue	The statement of receipts and payments reflects own source revenue amount of Kshs. 253,222,149 as disclosed in note 6 to the financial statements. The amount differed from the County Executive financial statements, amount of Kshs. 264,898,800 resulting to unreconciled variance of Kshs.11,676,651	The amount of unreconciled Kshs. 11,676,651 refer to money used by Hospital s	Not Resolved	Two Months

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Reference No. of the expenditure record	Issue / Observations from Audit	Management comments	Status (Resolved / Not Resolved)	Disposing Officer's name when an expenditure is resolved
3. Unreconciled Payments	The statement of receipts and payments reflects total payments balance of Kshs.6,997,169,177 comprising of transfers to County Executive and County Assembly of Kshs.6,221,161,311 and Kshs.776,007,866 respectively. However, the balance differs with Kshs.6,316,655,713 reflected in the County Revenue Fund bank statement resulting to unreconciled variance of Kshs.680,513,464.	Kshs.6,997,169,177 comprising of transfers to County Executive and County Assembly of Kshs.6,221,161,311 and Kshs.776,007,866 respectively, is the reconciled cashbook figures since at the closure of the financial year some transactions cleared in the month of July when the financial year had closed.	Resolved	
4. Accuracy of Fund Balances	The statement of receipts and payments reflects closing fund balance of Kshs.878,990,115. However the balance differed with the reconciled balance of Kshs. 870,939,401 resulting to unexplained variance of Kshs.8,050,714.	This was an error notified in the presentation of the Financial statements and needed to be corrected in amended financial statement	Resolved	


Gikono Kiptoo
 Chief Officer Finance
 ICPAK Member No 8377



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

Particulars	2022/2023 (KSh)	2021/2022 (KSh)	2020/2021 (KSh)	2019/2020 (KSh)	Total (KSh)
Equitable Share 2022/2023	1,050,950,111.00	1,050,950,108.00	1,560,501,676.00	2,706,992,701.00	6,369,394,592.00
Equitable Share 2021/2022	-	-	-	509,551,571.00	509,551,571
Credit Financing Locally Led Climate	-	-	-	22,000,000.00	22,000,000.00
KDSP Grant Phase I	-	-	-	-	-
KDSP Grant Phase II	-	-	-	-	-
Universal Care Project – THS	-	-	-	-	-
EU grant for Devolution Advisory	-	-	-	-	-
Compensation for use fees forgone	-	-	-	-	-
DANIDA Grant	-	-	-	16,058,690.00	16,058,690
COVID Emergency - Roll over	-	-	-	-	-
Road Maintenance Fuel Levy- Roll Over	-	-	-	-	-
Reheabilitation of Youth Polytechnics	-	-	-	-	-
IDA World Bank (KCSAP)		93,319,260.45			93,319,260.25
IDA Kenya Urban Support Project (UDG) - Roll over				2,339,914.85	2,339,914.85
SWEDEN : Agricultural Sector Development Support Programme (ASDSP) II		11,807,646.00		3,795,175.00	15,602,821.00
Emergency Locusts Project		27,186,056.15		40,345,758.00	67,531,814.00
Leasing of Medical Equipment					-
Local Revenue	24,614,007.00	30,765,674.00	47,886,040.00	57,082,888.00	160,348,609.00
Return to CRF Issues	-	-	-	-	78,167,436.00
Total	1,075,564,118.00	1,214,028,744.60	1,608,387,716.00	3,358,166,697.85	7,334,314,712.45

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

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Cess	5,189,452.00	8,839,790.00	7,560,015.00	10,842,110.00	32,431,367.00
Land rate	726,640.00	1,754,692.00	2,437,084.00	4,690,135.00	9,608,551.00
Single/Business permits	3,128,915.00	1,130,752.00	17,245,450.00	14,952,893	36,458,010.00
Property rent	4,269,715.00	4,991,384.00	6,267,126.00	8,118,295.00	23,646,520.00
Parking fees	2,099,450.00	3,235,050.00	4,345,050.00	3,178,450.00	12,858,000.00
Market fees	1,900,100.00	2,264,230.00	2,812,160.00	2,515,400.00	9,491,890.00
Advertising	103,400.00	84,000.00	1,367,000.00	2,467,225.00	4,021,625.00
Public health service fees	516,900.00	679,200.00	1,533,000.00	1,205,600.00	3,934,700.00
Physical planning and development	20,500.00	43,500.00	31,000.00	39,800	134,800.00
Hire of County Assets	505,410.00	1,079,279.00	465,365.00	1,153,590.00	3,203,644.00
Conservancy administration	-	-	-	-	-
Administration control fees and charges	3,145,255.00	1,726,425.00	1,488,590.00	3,549,480.00	9,909,750.00
Park fees	3,008,270.00	3,246,400.00	2,334,200.00	4,369,910.00	12,958,780.00
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total	24,614,007.00	30,765,674.00	47,886,040.00	57,082,888.00	160,348,609.00

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Annex 4: Analysis of Transfers from the County Revenue Fund

Item	Quarter 1 (KSh)	Quarter 2 (KSh)	Quarter 3 (KSh)	Quarter 4 (KSh)	Total (KSh)
County Executive –Rec	795,648,586.00	1,315,211,388.00	1,021,709,176.00	1,073,489,311.00	4,206,058,461.00
County Executive –Dev	-	293,250,898.00	297,202,586.00	1,361,282,470.00	1,951,735,954.00
County Assembly –Rec	88,734,000.00	226,247,773.00	401,108,000.00	232,627,045.00	948,716,818.00
County Assembly –Dev	-	18,227,086.00	-	28,906,193.00	47,133,279.00
Special Purpose A/c (Specify)	-	-	163,155,544.00	79,861,373.00	243,016,917.00
Total	884,382,586.00	1,852,937,145.00	1,883,175,306.00	2,776,166,392.00	7,396,661,429.00