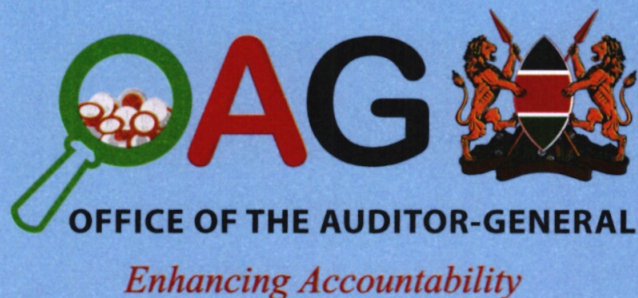


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF

BARINGO

FOR THE YEAR ENDED

30 JUNE, 2023

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



BARINGO COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) *Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information and Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Health Services	Improve the health status of the citizen through provision of high quality, affordable and accessible health care in an equitable and professional approach.
4.	Transport and Public Works	Provide cost-effective physical infrastructure facilities and services
5.	Water, Irrigation, Environment and Climate Change	Enhance access to clean and safe water, high quality sewerage services and conserving environment while promoting sustainable utilization of natural resources.
6.	Youth, Sports, Gender and Social Services	Maximize the full potential of Baringo community through participatory engagements that will safeguard the rights and welfare of all enhancing its holistic development
7.	Devolution, Public Service and E Government	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.
8.	Lands, Housing and Urban Development	Promote, co-ordinate and implement integrated social economic policies and programs in the management of Land, Housing and urban Development in Baringo.
9	Trade, Cooperatives, Industrialization, Tourism and Blue Economy	Create Wealth for the people of Baringo County through a competitive business enterprise, value addition and cooperatives by providing enabling environment for their establishment
10.	Education and Vocational Training	Provide quality, accessible and relevant education and training for socio-economic development.

a) Vision

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

b) 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.

County Demographic

Baringo is one of the largest counties in Kenya covering 11,075 KM sq but with a relatively small population compared to other counties. The County is divided into 7 Sub-Counties, namely Baringo South, Mogotio, Eldama Ravine, Baringo Central, Baringo North, Tiaty West and Tiaty East. The county consists of 30 electoral wards and 184 locations and distributed as shown in table 1 below. Its headquarters is Kabarnet town which is approximately 140 KM and 295 KM from Nakuru City and the capital city, Nairobi respectively. About 80% of the County is arid and semi-arid areas. It is predominantly inhabited by the Tugens, (a Kalenjin Sub tribe) and minority ethnic groups comprising the Ilchamus (a Maa speaking community) in the South, Pokot, Endorois, Kikuyus, Turkhanas and the Nubians. The population is mainly concentrated in the highlands and urban centers. The arid parts of the larger Tiaty, part of Baringo North, Marigat and Mogotio are sparsely populated.

Table 1: Administrative and Electoral Units in Baringo County.

Sub county	Area KM sq	Electoral Wards	Locations
Baringo South	1,985	4	17
Mogotio	1,304	3	23
Eldama Ravine	954	6	18
Baringo Central	589	5	21
Baringo North	1,704	5	15
Tiaty West	2500	3	14
Tiaty East	2039	4	15
Total	11,075	30	124

Source: KNBS, Baringo 2022

In 2015/2016, the overall poverty rate in Baringo County was 39.6 percent with 8.5 per cent living in extreme poverty, against overall national rates of 36.1 and 8.6 per cent, respectively. The rate of multidimensional poverty stands at 60.3 percent against national average of 53 per cent. Among children, at least 4 in every 10 were affected by monetary poverty or lack of financial means, which also affected 30.6 percent of the youth and 39.6 percent of the women. Also, 56.6 percent of children were living in multidimensional poverty; that is, deprived in multiple dimensions including nutrition, healthcare, education, housing and sanitation. The proportion of youth and women in multidimensional poverty were 56.7 percent and 67.4 percent, respectively. Clearly, women bear the highest burden of poverty in Baringo County.

Agriculture is the backbone of the county Economy, accounting for approximately 58 percent of GCP¹. Crop farming is mainly practiced in Eldama Ravine and highlands of Baringo North Sub County, with significant horticultural farming in Marigat Sub-county. In the highlands, cash crop farming of coffee and cotton are the main economic activity, although food crops such as maize and beans are also grown in the area. Trade of farm produce; mainly maize and beans is the main economic activity in Kabarnet and other towns. In the low-lands livestock keeping is the main economic activity with cattle, goats, sheep and camels being the major livestock kept. There are major livestock markets in Tiaty, Baringo North and Baringo South sub-counties while other forms of business are spread across all urban centers. Poultry, Bee Keeping and Aloe Vera plant cultivation are emerging economic activities in Baringo County.

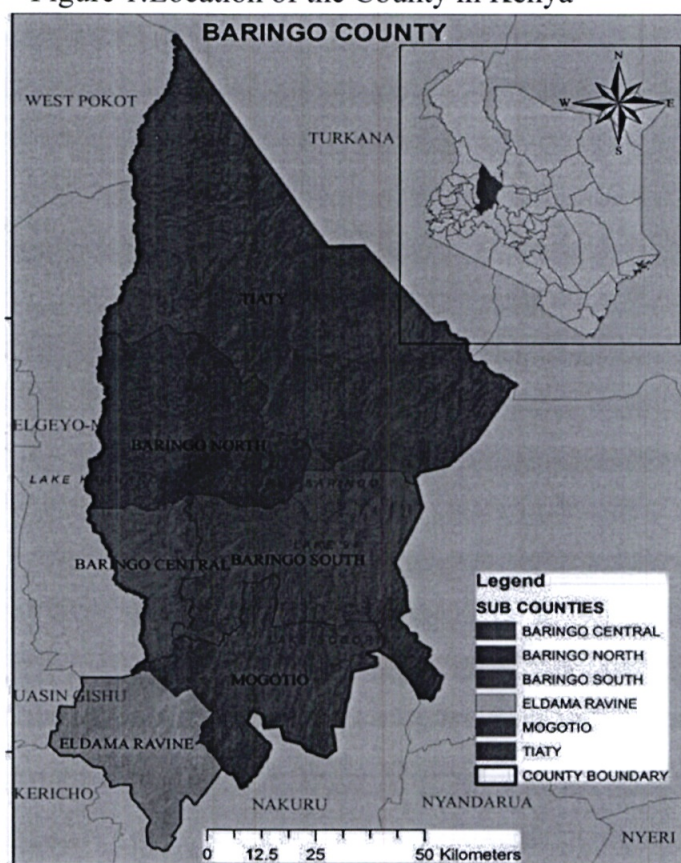
Because of the many tourist attractions located within the county, tourism is a major income generating activity in Baringo. Attractions such as Lake Bogoria and Lake Baringo draw many domestic and foreign tourists thereby earning the county good revenue.

The county is a member of various regional economic blocks including the North Rift Economic Bloc (NOREB) and Cooperation for Peace and Development (AMAYA Triangle).

Position and Size

Baringo County is situated in the Rift Valley Region of the Republic of Kenya and borders Turkana and Samburu Counties to the North, Laikipia to the East, Nakuru and Kericho to the South, Uasin Gishu to the South West 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 11,075 sq. km of which approximately 221 sq. km is covered by surface water from Lake Baringo, Lake Bogoria,94 and Lake Kamnarok.

Figure 1:Location of the County in Kenya



Topography

One of the prominent features is the Kerio Valley, which is situated on the western part of the county. In the eastern part of the county near Lake Baringo and Bogoria is the Lobo Plain covered mainly by the latching salt-impregnated silts and deposits. The Tugen Hills form a conspicuous topographic feature in the county. The trend of the hills is north-south and mainly

consists of volcanic rocks. The hills have steep slopes with prominent gullies. On the eastern and western parts of the hills are escarpments. Rivers on the hills flow in very deep gorges.

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, 94 and Bogoria, which occupy 221 km². Lake Bogoria is particularly spectacular because it is one of the few hot, salt water lakes in the world, with a number of hot springs and is the breeding ground for flamingoes. Lake Baringo is a freshwater lake which is the home of crocodiles and hippopotamus. Lake Kamnarok, an ox-bow lake covers 1 Sq. Km, and a home of elephants and crocodiles, at the verge of being silted due to climate change and excess environmental devastation (deforestation). It is also located in the larger Rimoi game reserve which occupies Baringo and Elgeyo Marakwet counties.

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. Koibatek sub-county receives the highest amount of rainfall. The lowland sub-counties of Mogotio, Tiaty East, Tiaty west and Baringo North receive relatively low amounts. The temperatures range from a minimum of 10°C to a maximum of 35°C in different parts of the county. Average wind speed is 2m/s and the humidity is low. The climate of Baringo varies from humid highlands to arid lowlands while some regions are between these extremes.

Ecological Conditions

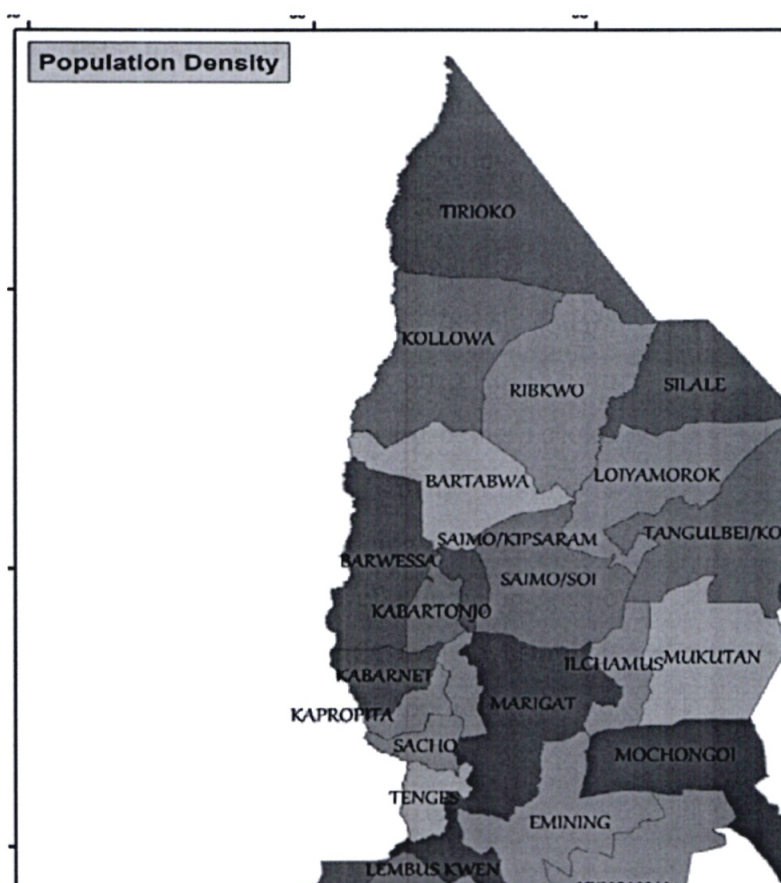
Exotic forests exist in the county but the known indigenous forests are found in Kabarnet, Kabartonjo, Tenges, Lembus, Saimo, Sacho, Ol' Arable and Eldama Ravine. The main exotic species are: Grevillea Robusta, Cuppressus lusitanica and Eucalyptus saligna. Prosopis juliflora also exists in the Marigat area. Kipng'ochoch forest in Sacho, one of the 10 forest blocks under Tenges forest station, is an example of a well conserved indigenous forest where visitors and nature lovers could view the entire Lake Baringo basin, fluorspar mines, Laikipia ranges, Elgeyo escarpment, Kerio Valley and other touristic attractions that the county offers.

The county is classified as arid and semi-arid. Most parts of Tiaty west, Tiaty east, 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. Most of these arid and semi-arid zones are

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covered by acacia trees and shrubs. Rainfall ranges between 300 mm and 500 mm, decreasing from south to north.

Figure 2: County's Administrative and Political Units



Administrative Units

Baringo county administrative units comprises seven sub counties and 30 wards, with the largest sub county being Tiaty west with an area of 2500 square kilometers and the smallest being Baringo Central with 786.5 square kilometers. The wards are also vast in size with the largest ward being Tirioko ward with 1102.68 square kilometers and the smallest being Ravine ward being 33.55 square kilometers. The County Government is yet to establish the village administration units as per the county government Act.

Table 2: Number of administrative units and Area (Km²) by Sub-County based on the National Government.

Sub-County	No. of Divisions	No. of Locations	No. of Sub locations	Area (Km ²)
Baringo Central	4	21	53	786.5
Baringo North	5	15	45	1678
Eldama Ravine	4	18	36	954
Mogotio	5	23	50	1,375.3
Baringo South	3	18	37	1,453.4
Tiaty West	4	14	33	2,500.5
Tiaty East	3	15	32	2,106.5
Lake Baringo	-	-	-	186
Lake Bogoria				34
Lake 94				1
Baringo County	28	124	286	11,075.2

Source: KNBS 2019

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According to the above table, Tiaty West, Tiaty East, Baringo North and Marigat Sub counties are vast. Therefore, there should be some deliberate plans to ensure the areas are easily accessible or the operationalization of the already gazette administrative units.

County Government Administrative wards by constituency

The County of Baringo is administered by the County Government through 7 Sub-Counties, namely Baringo South, Mogotio, Eldama Ravine, Baringo Central, Baringo North, Tiaty West and Tiaty East consisting of 30 electoral wards and about 160 village administrative units distributed as shown in table 3 below. The vastness of each of the sub-counties and wards vary as indicated in table 4.

Table 3: County Government Administrative Wards.

Constituency	No. of Wards	No. of Villages
Baringo central	5	27
Baringo north	5	27
Eldama Ravine	6	32
Mogotio	3	16
Baringo south	4	21
Tiaty west	3	16
Tiaty east	4	21
Baringo county	30	160

Source: County Government of Baringo

Table 4: Electoral wards and area by Sub County and Wards in Square Kilometers.

Sub-county	Area in km sq	Electoral wards	Area in km sq
Baringo north	1703	Barwessa	475.5
		SaimoKipsaraman	85.6
		Saimo Soi	542
		Kabartonjo	126.7
		Bartabwa	473.5
Tiaty west	2500	Tirioko	1102.68
		Kolowa	752.55
		Ribkwo	871.49
Tiaty east	2039.5	Silale	335.36
		Tangulbei	591.25
		Loiyamorok	597.8
		Churo/Amaya	289.35
Mogotio	1304	Mogotio	287.53
		Emining	529.21
		Kisanana	487.13
Baringo South	1985.11	Mukutani	534.9
		Marigat	682.71
		Mochongoi	586.8
		Ilchamus	180.7
Eldama Ravine	954	Lembus	142.89
		Ravine	33.55
		Lembus Kwen	178.01

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		Koibatek	254.37
		LembusPerkerra	130.2
		Mumberes/Majimazuri	214.8
Baringo central	589	Kabarnet	165.68
		Sacho	105.98
		Tenges	123.94
		Kapropita	96.35
		EwalelChapchap	96.57

National Government Administrative wards by Sub County

The National government administrative units consist of the following; 7 Sub-counties, 28 Divisions, 124 locations and 286 sub-locations in Baringo. There are various other divisions, locations and sub-locations proposed and gazetted across the County and are awaiting delimitation of Boundaries by the Independent Electoral and Boundaries Commission (IEBC) and operationalization. The summary per Sub-county is tabulated in Table 5:

Table 5: National Government administrative units.

Sub County	No. of Divisions	No. of Locations	No. Sub-Locations	No. Villages
Baringo Central	4	21	53	284
Baringo North	5	15	45	355
Marigat	3	18	37	348
Mogotio	5	23	50	216
Koibatek	4	18	36	225
Tiaty West	4	14	33	325
Tiaty East	3	15	32	243
Baringo County	27	124	286	1996

Source: Ministry of Interior and National Administration, 2022

Political Units

The county has a total of 6 constituencies and 30 county assembly wards. Most of the constituency boundaries align with the sub county boundaries except Tiaty constituency which comprises the Tiaty East and Tiaty West sub counties.

Table 6: County's Electoral Wards by Constituency

Constituency	County Assembly Wards
Baringo Central	5
Baringo North	5
Eldama Ravine	6
Mogotio	3
Baringo South	4
Tiaty	7
Baringo County	30

The number of wards is determined both by the population and the geographical area. Tiaty constituency is the largest in size while Eldama ravine has the highest population. The wards are

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used as service delivery units and therefore, the more they are, the closer the services are taken to the people. The wards are also critical in as far as resource allocation is concerned and in essence devolving development.

Demographic Features

Population Size, Composition and Distribution

According to the population and housing census 2019, the population of Baringo County was 666,773, comprising 336,322 males and 330,428 females. Eldama Ravine Sub county had the highest population (129,535) and Tiaty East had the lowest (73,434). It was projected to be 717,794 in 2022. Further projection indicates that the population will increase to 764,411 in 2025; and 794,793 by 2027 using intercensal population growth rate for the county.

Table 7: Population data by sex, number of households, land area, population density and Sub county

Sub county	Total	Sex		Households			Land Area	
		Male	Female	Total	Conventional	Group quarters	Sq km	Person per sq km
Baringo Central	96,951	48,120	48,829	23,555	23,523	32	787	123
Baringo North	104,871	52,369	52,500	23,500	23,345	155	1,678	64
Tiaty West	79,923	40,462	39,459	14,498	14,392	106	2,500	32
Eldama Ravine	129,535	65,295	64,238	30,774	30,752	22	954	138
Baringo South	90,955	45,706	45,246	19,854	19,658	196	1,453	65
Mogotio	91,104	46,014	45,088	18,184	18,169	15	1,375	66
Tiaty East	73,424	38,356	35,068	12,153	12,038	115	2,107	34
Lake Baringo, Bogoria, 94	-	-	-	-	-	-	221	-
Baringo County	666,763	336,322	330,428	142,518	141,877	641	11,075	61

Table 8: Population Estimates and Projections (by Sub-County and Sex)

Sub County	2019			2022			2025			2027		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Baringo Central	48,120	48,829	96,951	50,576	53,836	104,371	53,994	57,194	111,149	56,234	59,370	115,567
Baringo North	52,369	52,500	104,871	55,042	57,883	112,897	58,762	61,494	120,229	61,200	63,833	125,008

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Tiaty West	40,462	39,459	79,923	42,527	43,505	86,040	45,401	46,219	91,628	47,285	47,977	95,270
Eldama Ravine	65,295	64,238	129,535	68,627	70,825	139,449	73,266	75,243	148,505	76,305	78,105	154,408
Baringo South	45,706	45,246	90,955	48,039	49,885	97,916	51,285	52,997	104,275	53,413	55,013	108,420
Mogotio	46,014	45,088	91,104	48,362	49,711	98,077	51,631	52,812	104,446	53,773	54,821	108,598
Tiaty East	38,356	35,068	73,424	40,314	38,664	79,044	43,038	41,075	84,177	44,824	42,638	87,523
Baringo County	336,322	330,428	666,763	353,486	364,308	717,794	377,377	387,034	764,411	393,034	401,759	794,793

b) Key Management team

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

(i) Office of the Governor

Office Held	Name
Governor	His Excellency Benjamin Chesire Cheboi
Deputy Governor	His Excellency Felix Kiplagat Maiyo

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

S/No.	Department	Name
1.	County Secretary	Hon. Jacob Chepkwony
2.	Public Service, Administration, Devolution, and E Government	Hon. Peninnah Jepkorir Bartuin
3.	Finance and Economic Planning	Hon. Wilson Cheserek Ruto
4.	Agriculture, Livestock and Fisheries Management	Hon. Risper Chepkonga
5.	Roads, Transport, Energy and Public Works	Hon. Eng Kipwalei Lekonaya
6.	Trade, Cooperatives and Industrialization	Hon. Zakaria Kiprotich Kobetbet
7.	Health Services	Hon. Solomon Kibet Sirma
8.	Lands, Housing and Urban Development	Hon. Arch Reuben Cheruiyot Rutto
9.	Education, Sports, Culture, Gender and Social Services	Hon. Maureen Kareo Limashap
10.	Water and Irrigation	Hon. Richard Naaman Tamar
11.	Education and Vocational Training	Hon. Symon Kiuta Lonyayo

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:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Wilson Cheserek Ruto
2.	Accounting Officer- Finance	CPA. Gikono Kiptoo
3.	Accounting Officer- Economic Planning	Michael Ngetich
4.	Accounting Officer- Roads	Geoffrey Kosgey
5.	Accounting Officer Public Works	Arch Timothy Rotich
6.	Accounting Officer- Water and Irrigation	Milka P. Chelangat
7.	Accounting Officer Trade, Cooperative Development and Industrialization	Collins Plimo Nakedi
8.	Accounting Officer- Tourism, and Wildlife Management	Nancy C. Korir
9.	Accounting Officer- Lands	Nancy Chesire
10.	Accounting Officer Housing and Urban Development	Nancy Lenachurai
11.	Accounting Officer- Agriculture	Ann Chewochei
12.	Accounting Officer- Livestock and Fisheries	Wendot Chemjor
13.	Accounting Officer- Medical Services	Dr. Winnie Jemator Bore
14.	Accounting Officer Public Health	Evans Ruto Kagugo
15.	Accounting Officer- Education	Joseph Kimani Waiharo
16.	Accounting Officer- Gender and Social Services	Victor Kipchumba Kandie
17.	Accounting Officer Youth and Sports	Dennis Kimutai Korir
18.	Accounting Officer- Public Service and ICT	Charles Kipkulei
19.	Accounting Officer Devolution and Special Programmes	James C. Chepyegon
20.	Director Accounting and Treasury Services	CPA David Kibowen Rerimoi

d) Fiduciary Oversight Arrangements

Baringo County oversight responsibilities were presided over by: -

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.

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.

Audit Committee

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

Development Partners

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

- Danish Government
- World Bank
- European Union

e) County Executive Headquarters

Baringo County Headquarters
P.o. Box 53- 30400
Hospital Road
Kabarnet, Kenya.

f) County Executive Contacts

Telephone: (254) 53 22290

E-mail: cheserekwilson@gmail.com

Website: www.baringo.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Other Commercial Banks

Kenya Commercial Bank

Equity Bank Ltd

Access Bank Ltd

National Bank

Cooperative Bank

h) Independent Auditor

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya.

j) County Attorney

P.O Box 53-30400
Office of the Governor
Kabarnet Referral Hospital Road
Kabarnet, Kenya.

3. Governance Statement

Baringo County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and ten County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

A) Membership of the County Executive Governance Structure

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



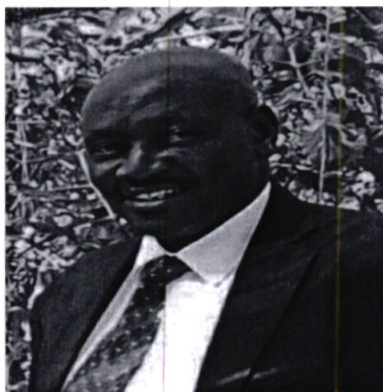
Hon. Maurine Limashep holds a Bachelor's Degree in Human Resource Management from Kisii University and a Diploma in Business Management (Human Resource) from Kenya Institute of Management. She also has certificate in Personnel Management and also computer packages. She possesses a 14-year experience 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 KiutaLonyayo
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 Tangulbei 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

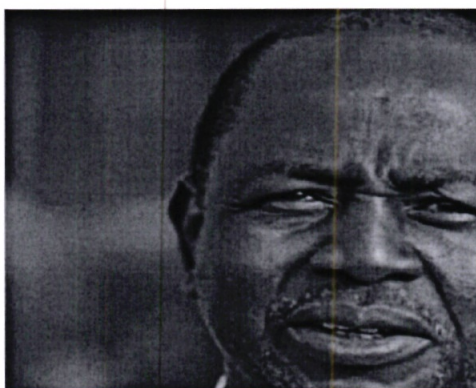
previously worked as teacher with Teacher Service Commission for 12 years before she was appointed as Baringo County CECM.

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.

B) Stakeholders Engagement

Under the Constitution 2010, it is a requirement to engage stakeholders by conducting public participation to collect views on issues and projects touching on the citizens especially during budget making process. Baringo County Government has adhered to this by engaging the public through public gatherings, online interactions and written correspondences. The engagements have enabled the county to implement projects that benefit the public. In conducting stakeholders' engagement, Baringo County Government is guided by the Public Finance Management Act 2012, its attendant regulations and the County Government Act 2012. In addition, the County Government has created a Call Center office to receive public complains and opinions. In every office there is a suggestion box to receive compliments.

C) Unethical Conduct and Corruption

As per the laws of Kenya, every officer must adhere to Chapter 6 of the constitution on matters of integrity. To achieve this, Baringo County Government ensures that all employees declare their wealth every two years. Further, a code of ethics and service charter has been developed to guide service delivery across board.

D) Oversight Bodies

Baringo County Assembly is the immediate oversight body of Baringo County Executive. For harmonious engagements, the County Executive normally submits quarterly performance reports to the assembly committees for information and recommendations. Recommendations by senate and the county assembly are normally addressed by the relevant departments immediately after appearance before the committee. Further, the Governor delivers the state of the County address annually. Baringo County Government has a Public Finance Management Standing Committee to address audit issues raised by external and internal auditors in time.

E) Risk Management

To manage risk within acceptable levels, the County Government makes periodic reports to statutory oversight bodies involved in the public financial management such as National Treasury, Controller of Budget, Office of the Auditor General, Council of Governors and the County Assembly of Baringo. Moreover, Baringo County Government has made tremendous strides towards utilization of IFMIS as the sole system for transacting, accounting and reporting government business. Monitoring and evaluation of projects across the county will be enhanced real time after completion of the CIMIES system which is at advanced stage. The Risk Management Policy has enabled the county to identify, assess, analyze and manage risk. It spells the formal process to assess internal and external environment to identify risk.

F) Audit Committee

The Audit Committee were recruited competitively and duly constituted as per the Audit Committee Guidelines for County Government gazette notice of 2016. It operates by receiving and considering reports of internal audit function and also recommendations of external auditors and makes its reports to the County Governor. The Audit Committee is guided by its own charter.

G) Compliance

Baringo County Government has complied with the following laws and regulations

- The Constitution of Kenya 2010
- The Public Finance Management Act 2012 and Regulations 2015
- The Public Procurement and Asset Disposal Act 2022
- The County Government Act 2012

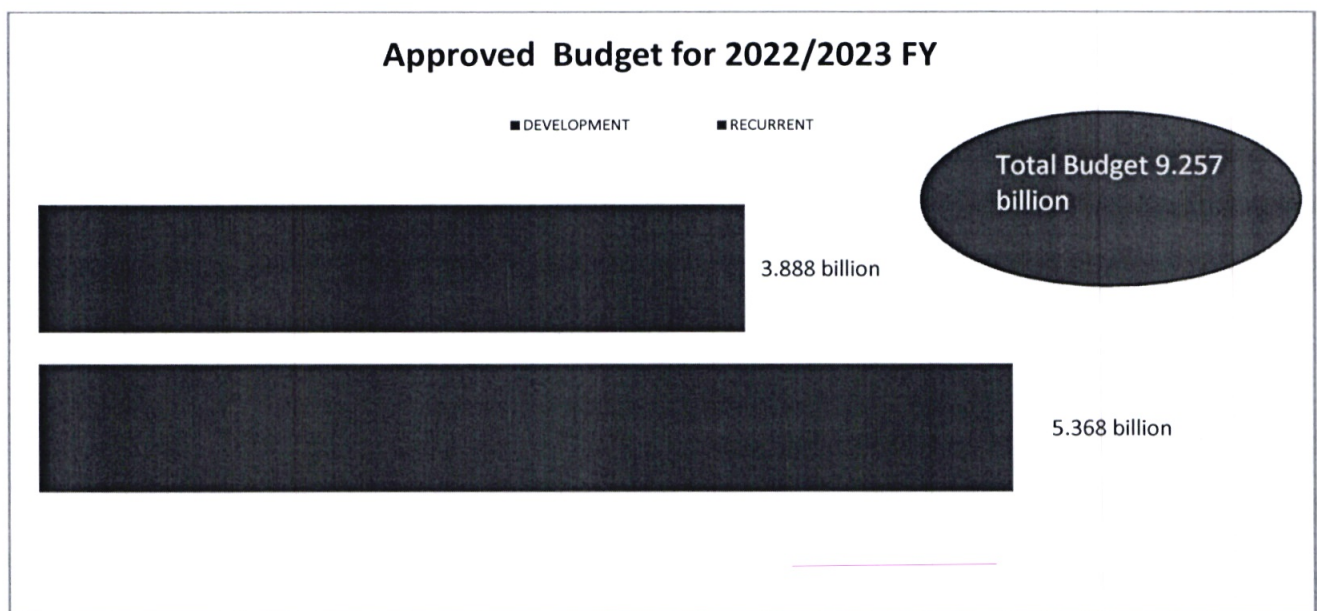
4. Foreword by the CECM Finance and Economic Planning

The Financial Year 2022-2023 budget was prepared as per the Public Finance Management Act, 2012-part IV Section 104-(b) which states that the county shall prepare annual budget for the county and co-ordinate the preparation of estimates of revenue and expenditure of the county government, and (c) co-ordinate the implementation of the budget of the county government.

Overall Budget Financial Year 2022-2023

The Total revised budget for FY 2022/2023 is Kshs 9,257,421,709 down from approved budget estimates of Kshs 9,317,307,680 Out of this budget, Kshs. 5,368,693,167 is for recurrent expenditure and Kshs. 3,888,728,542 for development.

Figure 3: graphical representation of the approved budget 2022/2023 FY



Expected Revenue Estimates

To finance the budget, the government expected to receive Kes 6.369 billion as equitable share, Kes 1.077 billion as conditional grants, Kes 387.429 million as own-source of revenue and Kes 1.422 billion as brought forward from the previous FY. Table 1.1 below shows the revised budget in the FY 2022/2023.

Table 9: Revenue Sources

Revenue Sources	Printed Estimated 2022/23	Supplementary Budget 2022/23
Equitable Share	6,369,394,592	6,369,394,592
Leasing of Medical Equipment		110,638,298

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Revenue Sources	Printed Estimated 2022/23	Supplementar y Budget 2022/23
Local Revenue	312,474,282	387,429,514
Roll Over -Projects	2,635,438,806	1,422,042,692
Compensation for use fees forgone		13,191,000
Roads Maintenance Fuel levy		122,981,076
Rehabilitation of youth Polytechnics		28,388,692
Transforming Health Systems for Universal Health Care World Bank		17,325,096
IDA World Bank (Kenya Climate Smart Agriculture Project)		275,268,609
IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) level I Grant		26,606,371
IDA (World Bank) credit: KenyaDevolutionSupport Project (KDSP) level II Grant		231,286,738
IDA World Bank Credit : Kenya Urban Support Project (UDG)		31,579,260
DANIDA Grant (Universal Health in Devolved System Programme)		37,197,039
EU Grant (Instruments for Devolution Advice and Support IDEAS)		5,500,000
SWIDEN : Agricultural Sector Development Support Programme (ASDSP) II		44,916,617
Emergency Locusts Project		87,459,586
COVID Emergency - Roll over		24,216,529
Credit Financing Locally Led Climate		22,000,000
Total	9,317,307,680	9,257,421,709

Allocation per Department

The highest beneficiary of the budget allocation was the department of Public Services, Administration, Devolution, & ICT because of personnel emoluments which was consolidated together, secondly was County Assembly Services, third is department of Water and Irrigation and fourth department being the Health Services followed by the department of Roads, Transport, Energy and Public Works as shown in Table 1.2 below.

Table 10: Budget Allocation per department for FY 2022/2023

N o	Departments	Salaries	0/M	Total Recurrent	Developme nt	Total Budget	(%)
1	County Assembly	365,505,650	585,723,410	951,229,060	133,983,929	1,085,212,989	11.7 %
2	Public Services,Administration, Devolution ,& ICT	3,042,103,428	436,687,707	3,478,791,135	56,137,488	3,534,928,623	38.2 %
3	County Finance and Economic Planning	-	182,078,813	182,078,813	262,119,880	444,198,693	4.8%
4	Roads,Transport,Energy and Public Works	-	13,700,173	13,700,173	752,080,592	765,780,765	8.3%
5	Trade, Cooperatives and Industrialization	-	14,485,092	14,485,092	83,056,070	97,541,162	1.1%
6	Education and Vocational training	-	62,340,000	62,340,000	292,912,653	355,252,653	3.8%
7	Youth Affairs,Sports,Culture,Gender and Social services	-	21,067,943	21,067,943	149,595,148	170,663,091	1.8%
8	Health Services	-	511,701,375	511,701,375	387,888,203	899,589,578	9.7%

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9	Lands, Housing & Urban Development	-	37,722,474	37,722,474	142,705,119	180,427,593	1.9%
10	Agriculture, Livestock, and Fisheries Management	-	30,669,781	30,669,781	571,109,857	601,779,638	6.5%
11	Water and Irrigation	-	50,255,512	50,255,512	936,502,892	986,758,404	10.7%
12	Tourism, Wildlife Management, Natural Resources and Mining	-	14,651,809	14,651,809	120,636,711	135,288,520	1.5%
	TOTAL	3,407,609,078	1,961,084,089	5,368,693,167	3,888,728,542	9,257,421,709	100%

County Revenue Analysis

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 on quarterly and annual basis. As defined in our service charter the key mandate of County Treasury is to mobilize resources for funding the budgetary requirements of the county government and putting in place mechanisms to raise revenue and resources. The County major sources of revenue include: hospital user charges, game park fees, single business permit, market fees, produce cess and land rates among others.

During the financial year 2022/2023 4th quarter, a total of Kshs 3,400,003,840.85 was received as revenue to finance the county government budget. National Government equitable share was the largest proportion of this revenue amounting to Kshs 3,216,544,268.00 representing 95%, Grants and donation amounted to Kshs 84,539,537.85 representing 2% and local revenue amounted to Ksh 98,920,035.00 representing 3%.

Table 11: Comparative Analysis of Revenue Received from National Treasury for the last 3 years

Equitable Share	FY 2022/2023	FY 2021/2022	FY 2020/2021
1st Quarter	1,050,950,111.00	1,050,950,107.00	438,225,900.00
2 nd Quarter	1,050,950,108.00	1,050,950,106.00	840,782,250.00
3 rd Quarter	1,560,501,676.00	1,050,950,107.00	1,487,441,683.00
4 th Quarter	3,216,544,268.00	2,706,992,700.00	2,980,955,250.00
Cumulative	6,878,946,163.00	5,859,843,020.00	5,747,405,083.00

Notably, during the 4th quarter of the financial year 2022/2023, a total of Ksh.3,216,544,268 was received from the national treasury as exchequers receipts as at 30th June, 2023. This is an increase as compared to the amounts received in the previous years.

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Table 12: Comparative expenditure analysis for the last 3 years

	FY 2020/2021			FY 2021/2022			FY 2022/2023		
Detailed item	Budget	Actual	Absorption	Budget	Actual	Absorption	Budget	Actual	Absorption
Recurrent	4,651,467,647	4,494,518,796	97%	5,415,432,146	5,282,682,750	98%	5,368,693,167	5,368,486,881	100%
Development	3,261,071,272	887,427,803	27%	4,205,194,458	1,847,194,402	44%	3,888,728,542	2,496,223,685	64%
Total	7,912,538,919	5,381,946,599	68%	9,620,626,604	7,129,877,152	74%	9,257,421,709	7,864,710,565	85%

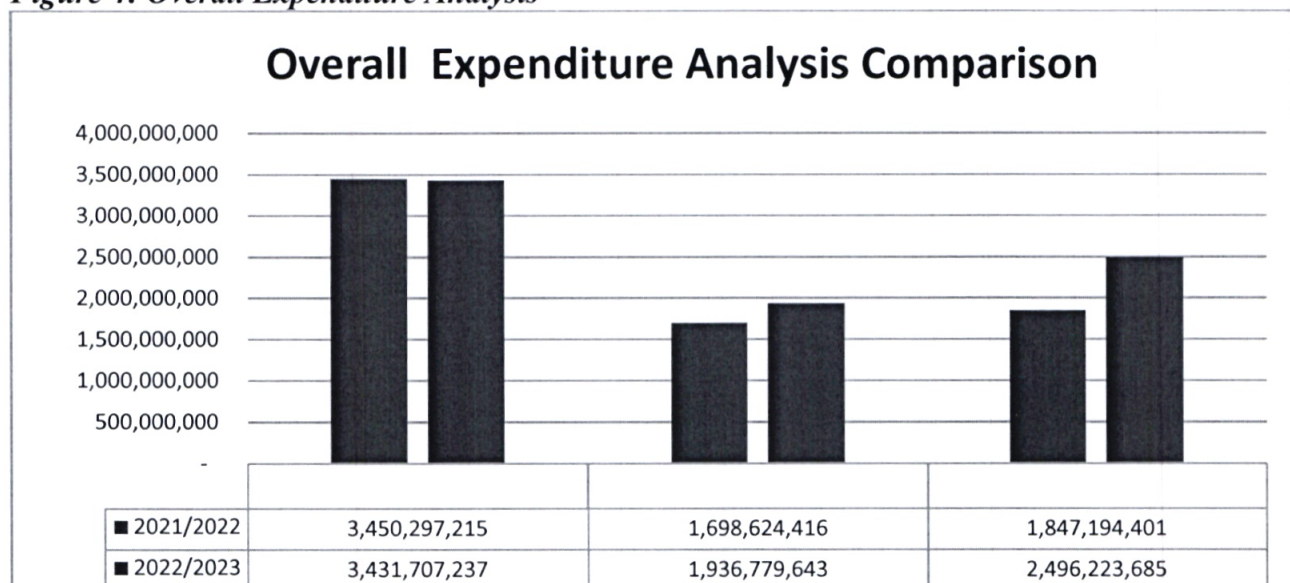
There is a steady positive trend in the absorption of development budget over the last three years as reflected in the above table.

Expenditure Summary per Economic Classification

Table 13: Comparative analysis of expenditure per economic classification for the FY 2022/2023 versus 2021/2022

Expenditure Summary per Economic Classification						
	2021/2022			2022/2023		
Ministry/Department	Personnel	Operations	Development	Personnel	Operations	Development
County Assembly	418,917,132	319,833,169	35,453,269	371,836,364	572,682,871	47,133,123
County Executive services	3,031,380,083	343,141,682	4,591,755	3,059,870,873	447,906,457	38,988,300
County Finance and Economic Planning		258,290,458	61,263,823	-	183,625,529	97,063,694
Roads, Transport, Energy and Public Works		30,841,033	611,381,500		12,738,362	627,487,143
Trade, Cooperatives and Industrialization		13,081,129	25,660,615		16,938,345	68,458,948
Education		72,310,508	101,365,682		60,158,594	176,726,926
Sports, Culture, Gender and Social Services		18,990,187	52,341,874		20,462,622	81,327,904
Health Services		504,535,294	68,411,377		490,671,309	202,878,843
Lands, Housing & Urban Development		31,634,616	49,768,249		36,623,702	99,841,411
Agriculture, Livestock, and Fisheries Management		28,426,832	418,711,323		32,241,994	378,624,427
Water and Irrigation		63,961,677	394,333,294		49,580,879	632,523,471
Tourism, Wildlife Management, Natural Resources and Mining		13,577,831	23,911,640		13,148,980	45,169,496
Total	3,450,297,215	1,698,624,416	1,847,194,401	3,431,707,237	1,936,779,643	2,496,223,685

Figure 4: Overall Expenditure Analysis



Flagship Projects

Kabarnet Referral Hospital Surgical Block is 70% complete.

Maoi Abattoir is 90% complete.

Eldama Ravine Milk Processing Plant Building is 100% complete while equipping is ongoing.

Coffee Milk is complete and operational. Coffee Production is to be enhanced to meet the factory processing capacity.

The implementation of the flagship projects has progressed well due to the close monitoring by the County Executive Leadership and appointment of an objective Project Management Team thus a value for money noted in some projects. Completion of some projects has been slow due to insecurity and political interference. The County Government has navigated the challenges by involving the various stakeholders in project implementation.

CECM Finance and Economic Planning

Baringo County Government



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5. Statement of Performance against County Predetermined Objectives

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

SNo.	Department	Key Achievements
1	County Assembly	• Completion of the Public Gallery & Extension of Offices (Phased) • Purchase of Land for Speaker's Residence • Completion of County Assembly Office Block • Installation of the Lift Core • Passed 2 bills for enactment
2	Finance and Economic Planning	• Compilation of third quarter implementation report • Implementation of CIMEIS – Data cleaning and data entry • Prepared and submission of 2nd supplementary budget for FY 2020/2021 • Prepared and submission of budget estimates for FY 2021/2022
3	Health Services	• Continued COVID 19 Response activities such as active surveillance, contract tracing and testing of suspected cases in the community • Set up of Covid-19 HDU ward in BCRH ward 4 • Containment, isolation, treatment and monitoring of covid positive cases • PPEs were distributed to various facilities for COVID-19 prevention and management of patients. The team was involved in pharmaceutical management of COVID-19 patients. • Confirmation of 133 staff who were on probation since appointments • Developed Malaria Epidemic Response plan de • Developed HIV County Aids Implementation Plan • Fostered and strengthened partnerships and collaborations
4	Industry, Commerce, Enterprise & Co-operative Development	• Developed the SME, Co-operative Fund regulation bill which is in place (Gazetted 28th February 2020) • Generated Baringo County Economic and Investment Bill 2020 and currently at Government Printers • Partnered with Equity Bank and Kenya National Chamber of Commerce in the training of business community in Baringo • Renovated Old Eldama Ravine Market town and constructed more stalls. • Purchased and supplied 480 Top Bar Hives (bee hives) to Kolowa, Tirioko and Loyamorok Farmers Co-operative Societies to increase Honey Production. • Disbursed loans worth khs. 7,730,000 to 114 SMEs traders on 22nd June, 2020 across the county • Trained over 56 Co-operative Societies across the County • In Partnership with Fibre Crop Directorate (Sisal and Cotton) supported Kertai Co-operative Society with 2 Machines to add value to their sisal production and support the FCS with market linkages. • Allocated 1.2 Million through Ward Development Fund to Eldume Co-operative Society to offset the Tractor pending loan at Boresha SACCO
5	Lands, Housing and Urban Development	• Completion of County Spatial Plan • Planning of Emining, Kapakuikui and Ingarua Centres • Planning of Tangelbei, Pombo, chepkalacha Centres

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6.	Environment, Natural Resources, Mining, Tourism and Wildlife	• Raised 90,000 seedlings in the nurseries in Mochongoi, Mogotio and Kabarnet. • Planting of 1600 assorted tree in Eldama Ravine • Soil classification and vegetation cover carried out in Koitegan through RECONCILE towards enhancing the management of the forest • Enhancing of community participatory rangeland management by RECONCILE collaborating with the county government for Kaborion, Paka, Koitegan and Irong, Chuine and Irong Community Conservancies (lake Bogoria ecosystem) • Chuine and Irong Conservancies have done sensitizations and mapping and are planning to undertake taxonomy of flora and fauna in the ecosystem • Establishment of Community Development Agreement Committee (CDAC) for Kositei Diatomite
7	Devolution, Public Service and Administration, ICT and E-Government	• Enhance automation of County Government systems such as the Revenue Management System • Fostered and strengthened partnerships and collaborations • Continuous Information and Data Security • Offered industrial attachment opportunities to university and college students
8.	Agriculture, Livestock and Fisheries Development	▪ Coffee mill – completion of katimok coffee mill at Kes 100million. ▪ Coffee improvement project - The area under coffee has increased from 896 Ha to over 1800 hectares, production per tree increased from an average of 3kg to 5kgs per year, the quality of the coffee has improved, through direct coffee sales, farmers exported to Korea 63.8 tons earning farmers Ksh37.8M. ▪ Distribution of mangoes seedlings, pawpaws, ovacados, macadamia and coffee seedlings to increase area of fruit production ▪ Supply of fingerlinks and supplementary feeds worth kes 4m to enhance fish framing ▪ Procured and distributed of one month old poultry chicks to farmers. • sahiwals, galla bucks and dorper rams. • Constructed/rehabilitation of cattle dips for improved vector control. • Procured and supported cattle dips with 7000 litres of acaricides. ▪ Construction of 1 milk processing plant (50,000 litres/day) ongoing in Eldama ravine sub county (project phased) • Upgrading of livestock through procurement of • Maoi slaughter house construction to boost value addition of meat • 3 Vaccination programs carried out against FMD, PPR, CCPP and rabies
9	Education	▪ 13,000 Assorted PP2 text books procured and supplied ▪ Equipping of 9 ECDE classrooms ▪ Completion of stalled ECDE classrooms

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

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

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

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

Risks to the Domestic Economic Outlook

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

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

County Specific Risks

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

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

Proposed interventions to the risks

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

- i. Review and implement the existing human resource policies with a view to enhance proper succession planning, promotions, replacements and recruitments.
- ii. To promote and stimulate industrial and technological skills development through youth empowerment programmes.

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

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile

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

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

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

The key Steps to Building a Sustainability Strategy

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

2. Environmental performance

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

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

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

3. Employee welfare

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

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

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

4. Market place practices

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

- respect your customers
- support vulnerable customers
- seek potential customers within excluded groups
- manage the impact of product or service
- actively discourage product misuse
- actively manage responsibility in your supply chain
- treat suppliers as partners
- work with the rule makers
- have consistent standards.

a) Responsible competition practice.

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

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

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

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

b) Responsible Supply chain and supplier relations

Supplier relationship management is commonly used by organizations to ensure suppliers adhere to established contract terms and performance objectives by setting measures for monitoring supplier's adherence to an established contract. County government ensures that a supplier delivers the product at the lowest cost and the supplier received payments within the stipulated time. It involves visibility, optimization, having the lowest cost possible, timeliness, and consistency. Baringo County Executive maintains good business practices with suppliers through timely provision of information, prompt payments, good communication and proper record keeping of supplier documents. This has resulted in harmonious relationship.

c) Responsible marketing and advertisement-

One of the most effective ways to improve your marketing strategy is to consistently abide by certain ethical principles that aims at being honest and fair.

Successful ethical marketing practices must always adhere to the following principles

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

d) Product stewardship-

While engaging various stakeholders, Baringo County Executive ensures that stakeholders rights and interest are protected apart from adhering to the recommended quality standards for the purpose of ensuring safety of beneficiaries.

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

5. Community Engagements

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

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

6. Others

Outside its core mandate as enshrined in the 2010 Constitution, Baringo County Government has engaged itself in humanitarian activities in its CSR activities. Specifically, the county has sponsored peace marathons and football tournament in order to foster peace between the warring communities. The County has also fostered education through its bursary kitty for the needy children. In healthcare, various sensitization programmes and screening of patients on terminal diseases have been done across the entire County. The County has motivated its employees by training them hence enhancing skills and also providing them with affordable Car and Mortgage loans. This has improved on their job performance tremendously

7. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 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 Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

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

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

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

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

Further the CEC member for finance confirms that the County Executive'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 Executive's financial statements were approved and signed by the CEC member for finance on _____ 2023.

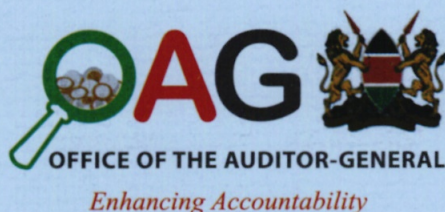


The image shows a handwritten signature in blue ink over a rectangular official stamp. The stamp is light blue and contains the following text: "COUNTY EXECUTIVE MEMBER, TREASURY & ECONOMIC PLANNING" at the top, "06 DEC 2023" in the center, and "BARINGO COUNTY GOVERNMENT, P.O. Box 53-30400, KABARNET" at the bottom.

.....
County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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Anniversary Towers
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NAIROBI

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

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 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

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Baringo set out on pages 1 to 47, which comprise of the statement of assets and liabilities as at

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

30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts; combined, recurrent and development for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my opinion, the financial statements do not present fairly, in all material respects, the financial position of the County Executive of Baringo as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Adverse Opinion

1. Variance Between Financial Statements and Integrated Financial Management Information System Reports

The financial statements reflect balances that were at variance with the Integrated Financial Management Information System (IFMIS) balances as summarized below:-

Item	Financial Statement Balances (Kshs.)	IFMIS Trial Balances (Kshs.)	Variance (Kshs.)
Compensation of Employees	3,055,863,290	3,403,562,290	(347,699,000)
Use of Goods and Services	1,249,718,542	1,060,502,958	189,215,584
Transfers to other Government Entities	1,030,089,442	721,450,357	308,639,085
Acquisition of Assets	1,754,488,650	844,980,051	909,508,599
Total	7,090,159,924	6,030,495,656	1,059,664,268

In the circumstances, the accuracy and completeness of financial statements prepared and submitted could not be confirmed.

2. Unsupported Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustments amounting to negative Kshs.1,062,231,722 as disclosed in Note 17 to the financial statements. However, journal entries in support of the adjustments were not provided for review.

In the circumstance, the accuracy, validity and completeness of prior year adjustments of negative Kshs.1,062,231,722 could not be confirmed.

3. Irregularities in Payment of Salaries

The County maintains the Integrated Personnel Payroll Data (IPPD) for payment of staff salaries. However, salaries amounting to Kshs.25,525,450 were processed in MS Excel. No explanation was provided for preparing the salaries outside the IPPD. Further, summation of the staff cost on the two (2) payrolls and the employer contributions to social schemes and pensions amounted to Kshs.2,965,249,813 which differ from the compensation of employees cost in the financial statements of Kshs.3,055,863,290 resulting to an unexplained variance of Kshs.90,613,477.

In addition, the IPPD payroll for the month of July, 2022 reflects six (6) officers who were sharing bank accounts. Further, included in the basic salaries of permanent employees amounting to Kshs.2,876,098,682 is work injury benefits amounting to Kshs.4,873,226 paid to two employees which was not supported by court award.

In the circumstances, the accuracy and completeness of the compensation of employees' expenditure amounting to Kshs.3,055,863,290 could not be confirmed.

4. Unsupported Expenditure under Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.1,249,718,542 as disclosed in Note 4 to the financial statements. However, the following unsatisfactory matters were noted: -

4.1. Unsupported Fuel, Oil and Lubricants Expenditure

Included in the expenditure is fuel, oil and lubricants costs of Kshs.214,671,613. However, supporting documents such as fuel registers, work tickets, detailed orders, and statements of consumption from the contracted suppliers were not provided for audit review. Further, an amount of Kshs.151,979,645 spent by the Departments of Transport and Infrastructure, and Water and Irrigation to purchase bulk fuel for machinery and equipment used in road constructions and water projects were not supported by the list of specific roads/project and kilometers worked on, list of vehicles or equipment used, work tickets, equipment daily utilization schedules showing date and hours worked, detailed orders, fuel register and supplier statements.

In addition, Kshs.3,000,000 was paid on 12 April, 2023 to a supplier for bulk supply of fuel vide PV No.5440 invoice 13247, L.P.O 4164551, IFMIS 1139 of 23 March,23 but was not captured in the fuel schedule provided hence the fuel expense is understated by the amount. It was also observed that the L.P.O and requisition do not reflect the amount of fuel requisitioned.

4.2. Unsupported Routine Maintenance of Vehicles and Other Transport Equipment Expenditure

The amount includes routine maintenance of vehicles and other transport equipment of Kshs.53,937,797. However, the expenditure was not supported by way of motor vehicle maintenance logbooks showing repairs, driver defects report, motor vehicle work tickets, pre and post repair inspection reports.

4.3. Unsupported Insurance Expenditure

Included in the expenditure is Kshs.134,623,680 incurred on insurance costs which includes Kshs.116,623,680 in respect of staff medical insurance cover. However, the staff medical insurance cover policy documents, and list of employees and their beneficiaries were not provided for audit. Further, the insurance costs include Kshs.18,000,000 incurred on motor vehicle insurance which was also not supported by insurance policy documents and motor vehicle valuation reports.

In the circumstances, the accuracy and completeness of use of goods and services expenditure amounting to Kshs.1,249,718,542 could not be confirmed.

5. Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.518,709,482 as disclosed Note 7 to the financial statements. Review of the expenditure revealed the following unsatisfactory matters:-

5.1. Unreconciled Scholarships and Other Educational Benefits

The amount includes scholarships and other educational benefits amounting to Kshs.42,154,400. However, the expenditure differs with the reported receipts in the Baringo County Bursary Fund of Kshs.30,154,400 resulting in an unreconciled and unexplained variance of Kshs.12,000,000.

5.2. Unsupported Current Grants and Transfers

The expenditure also includes other current transfers, grants of Kshs.189,132,491 out of which Kshs.25,632,437 was in respect of transfers to various hospital facilities. However, supporting schedules and expenditure returns were not provided for audit review.

In the circumstances, the accuracy and completeness of other grants and transfers amounting to Kshs.518,709,482 could not be confirmed.

6. Inaccuracy of Fixed Assets

Annex 6 to the financial statements reflects historical cost of non-current assets of Kshs.7,879,566,587 as at 30 June, 2023. However, the amount differs with the fixed asset registers balances of Kshs.4,419,799,980 resulting to unreconciled and unexplained variance of Kshs 3,459,766,606.

In the circumstances, the accuracy of the historical cost of non-current assets balances of Kshs.7,879,566,587 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive 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 adverse 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.

Emphasis of Matter

1. Budget Control and Performance

The statement of comparison of budget and actual amounts reflects final total budgeted receipts and actual on comparable basis of Kshs.9,257,421,709 and Kshs.7,396,661,429 respectively resulting to an under-funding of Kshs.1,860,760,280 or 20% of the budget. Further, expenditure amounting to Kshs.7,608,869,406 was realized against an approved budget of Kshs.9,257,421,709 resulting to an under-expenditure of Kshs.1,648,552,303 or 18% of the budget.

The budget underperformance and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Baringo.

2. Pending Bills

Other important disclosures, pending accounts payables discloses pending bills of Kshs.94,840,024 as at 30 June, 2023 which have however, not been analyzed in Annex 2. Management has not explained why the bills were not settled during the year when they occurred.

Failure to settle bills during the year to which they relate adversely affects the budgetary provisions of the subsequent year to which they are charged as they form a first charge.

My opinion is not modified in respect of these matters.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance. The Management had however, not resolved the issues or given any explanation for failure to implement the recommendations as at 30 June, 2023.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Under Collection of Single Business Permit

The County had projected to collect Kshs.41,544,578 in respect of single business permit during the year under review but collected Kshs.36,458,010 resulting to a revenue shortfall of Kshs.5,086,568. Review of County records revealed that the County had 5,660 registered businesses in the year under review. However, only 2,749 were issued with business permits indicating that 2,911 businesses were operating without business permits. No explanations were provided for the failure to issue business permits to all registered businesses contrary to Regulation 63 of the Public Finance Management (County Governments) Regulations 2015.

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

2. Compensation of Employees

The statements of receipts and payments reflects compensation of employees' expenditure amounting to Kshs.3,055,863,290 as disclosed in Note 3 to the financial statements. Review of the expenditure revealed the following unsatisfactory matters.

2.1 Non-Adherence to Fiscal Responsibility Discipline on Employee Compensation

The compensation of employees' cost of Kshs.3,055,863,290 or forty-seven percent (41%) of the County's total receipts amounting to Kshs.7,396,661,429 exceeded the set limit of thirty-five percent (35%) in Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015. There was also no evidence that the County Executive Committee Member for Finance had tabled a bill in the County Assembly to control the wage bill indicative of no actions being taken to check the wage bill.

2.2 Irregular Engagement of Casual Employees

Review of casual employee records revealed the following unsatisfactory matters:

- i. There was no approved staff establishment showing deficiency of staff to be filled by the casuals nor formal requests done by the user departments on the need for engaging casuals,

- ii. There were no authorization by the County Public Services Board to the departments to recruit casual employees' contrary to Section 74 of the County Governments Act, 2012 which states that the County Public Service Board shall regulate the engagement of persons on contract, volunteer and casual workers in its public bodies and offices,
- iii. Records in respect of how temporary employees were hired, the work for which they were hired for, reason for their recruitment, terms and conditions of services were not provided for review,
- iv. Master rolls showing attendance of the casual workers were not provided for audit review. The existence of the temporary employees and their workstations could therefore not be established,
- v. Evidence of monthly statutory deductions on wages in respect of PAYE, NHIF and NSSF and remittances were not provided for review,
- vi. Management did not maintain temporary employees' payroll but instead made the payments to other County staff for onward transmission to the respective employees in cash.

2.3 Non-adherence to the One Third of the Basic Salary Rule

Review of the Integrated Personnel Payroll Data (IPPD) payroll for the month of July, 2022 revealed that a total of seventy (70) employees earned net salary that was lower than a third of their basic salary. This is contrary to Section C.1 (3) of the Human Resource Policies and Procedures Manual for the Public Service (2016) which prohibits one from drawing a net salary lower than a third of the basic salary.

2.4 Non-Adherence with Ethnic Composition in Recruitment

Review of appointment records by County Public Service Board revealed that the Board recruited 36 officers during the year under review. The recruits comprised of chief officers, advisors and staff in the Governor and Deputy Governor's office. Thirty-five (35) of the officers or 97% were from the dominant ethnic community in the County contrary to Section 65 of the County Government Act, 2012 which requires that at least thirty percent should be filled by candidates who are not from the dominant ethnic community in the county.

2.5 Lack of Staff Performance Appraisals

The County has not designed a performance management plan to measure and evaluate performance of its county public service and the implementation of county policies. Further, the performance of all employees was not evaluated and feedback on performance reported at the end of the year. This is contrary to Section 47 (1) of the County Governments Act, 2012 requires each county executive committee to design a performance management plan to evaluate performance of the county public service and the implementation of county policies.

2.6 Non-Adherence to Work Injury Benefit Act (WIBA)

The County has not insured her employees against workplace injury contrary to Section 7 of the Work Injury Benefit Act, 2007. As a result, employees who get injured in the course of duty are paid from own resources and treated as employee costs.

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

3. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services payments amounting Kshs.1,249,718,542 as disclosed in Note 4 to the financial statements. Review of supporting documentation revealed the following unsatisfactory matters: -

3.1 Irregular Use of Framework Agreement on Procurement

Included in the expenditure is Kshs.218,177,567 in respect of specialized materials and supplies, out of which Kshs.103,987,864 was incurred on purchase of pharmaceuticals, non-pharmaceuticals, vaccines and acaricides that were procured using framework agreement. However, the criteria to have a minimum of seven (7) alternative suppliers or contractors for framework agreements was not met. Further, procurements for the supply of vaccines and acaricides at a cost of Kshs.17,332,350 was done after the expiry of the framework agreements. The distribution lists and stores issue notes of the vaccines and acaricides were however not provided for audit review.

3.2 Irregular Procurement of Drugs and Medical Supplies

Included also in the specialized materials and services of Kshs.218,177,567 is the purchase cost of pharmaceuticals and non-pharmaceuticals of Kshs.86,655,514 incurred from different suppliers. However, there was no non-supplies notification from Kenya Medical Supplies Authority (KEMSA) confirming that they were out of stock on the pharmaceuticals and non-pharmaceuticals. In addition, Kshs.81,651,708 was used to procure pharmaceuticals for various hospitals in the County from Kenya Medical Supplies Authority (KEMSA) without an established framework.

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

4. Irregular Procurement of Motor Vehicles

The County Government procured fourteen (14) motor vehicles during the year under review at a cost of Kshs.120,607,449 using framework agreement method. However, the purchase of motor vehicles does not meet the criteria for the use of framework agreement as provided for in Regulation 101 of the Public Procurement and Asset Disposal Regulations, 2020. Further, procurement records such as tender advertisement, appointment letters for tender opening, evaluation, signed framework contracts and inspection and acceptance committees, bid register, inspection and acceptance report were not provided for audit review. Further, only 6 logbooks out of the fourteen vehicles purchased motor vehicles were provided for audit verification.

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

5. Irregularities in Procurement of Private Law Firms

The County incurred an expenditure of Kshs.11,604,259 on legal fees. However, tender advertisement, tender evaluation and award, signed service level agreements, evidence of court attendance, invoices indicating the services offered and certificates of appointment in respect of each case or transaction were not provided for audit review. In addition, the procurement for the legal services was not approved by the County Executive Committee. This is contrary to Section 16 (1) of the Office of the County Attorney Act, 2020 which states that a department or public entity established within a county executive shall not engage the services of a consultant to render any legal services relating to the functions of the County Attorney without the approval of the County Executive Committee.

Further, the payments were not supported by evidence of court attendance and individual itemized billing to enable verification and the County Management had not developed a clear system of ensuring legal fees were billed in accordance with the advocates remuneration order, avoiding lump sum billing as reflected in the fee notes from the lawyers.

In the circumstances, Management was in breach of law.

6. Unauthorized Expenditure on Electricity

The Department of Water Resources Development and Management incurred electricity expenditure of Kshs.21,340,185 against the budgeted amount of Kshs.10,273,000 resulting to unauthorized expenditure of Kshs.11,067,185 or 108% of the budget. This is contrary to Regulation 39 (9) of the Public Finance Management (County Governments) Regulations, 2015.

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

7. Irregular Transfer to Baringo Cha Coffee Mill

The County paid a Cooperative Society an amount Kshs.7,000,000 which is a private entity. The purpose of the payment has not been disclosed and no returns for the expenditure have been provided to confirm the lawfulness of the activities for which the funds have been applied to.

In the circumstances, it could not be confirmed whether public funds were applied for lawful purposes.

8. Inefficiency of Drilling Rig Operationalization

The Department of Water and Irrigation procured fuel worth Kshs.5,000,000 for the drilling rig operations. However, tender advertisement, tender security, tender evaluation, professional opinion, letter of offer, acceptance of offer, signed contract, work plans, fuel register, detail orders, supplier statements and the list of boreholes drilled were not provided. In addition, an expenditure amounting to Kshs.6,726,950 was incurred on the purchase of borehole accessories for the rig operationalization program. However, inspection and acceptance reports were not provided for review and the accessories

were not recorded in the stores counter receipt vouchers and issued through the stores issues notes.

In the circumstances, it was not possible to confirm whether public resources were applied in a prudent, efficient, economic, transparent and accountable manner.

9. Idle Dispensary at Ngubereti

A contract for the construction of a 20 bed capacity dispensary a cost of Kshs 5,927,037 at Ngubereti was awarded, completed and handed over on 28 March, 2023. However, the dispensary is yet to be equipped and be put into use for lack of water, electricity connections and the requisite personnel.

In the circumstances, there is no value for money being realized from the expenditure of Kshs 5,927,037 in the construction of the dispensary.

10. Stalled Project-Eldama Ravine Guest House

The contract for the construction of guest house at Eldama Ravine Agricultural Training Institute at a contract sum of Kshs.19,722,320 was signed on 3 April, 2017. The contractor has been paid Kshs.16,845,510.48 or 85% of the total project costs. However, the title deed of the land wherein the guest house was being constructed was not provided for review. Further, the project completion date was extended from 17 November 2022 to 17 April, 2023 for roofing and finishing exterior works. However, the contractor was not on site, the project had stalled, and the performance bond has not been recalled. This is contrary to Section 142(2) of the Public Procurement and Asset Disposal Act, 2015 which provides that in case the contract is not fully or well executed, the performance security shall unconditionally be fully seized by the procuring entity as compensation without prejudice to other penalties provided by the Act.

In addition, performance bond for the project issued on 23 June, 2017 for a sum of Kshs.986,118 had expired on 20 June, 2018 without renewal.

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

11. Delayed Construction of Nachurur Footbridge

The County awarded the contract for the construction of Nachurur Footbridge for a contract price of Kshs.5,081,557. The contract was signed on 9 July, 2021 for a period of 4 months with effect from 12 July, 2021 and expected completion date of 12 November, 2021. However, tender advertisement, tender security, tender evaluation minutes, professional opinion, letter of offer, performance bond, acceptance offer, inspection and acceptance reports, joint measurements and interim/ completion certificates issued by the inspection and acceptance committee were not provided for audit verification. Further, the construction has not been completed, one and half years after its commencement. No feasible explanation was provided for the delayed construction of the footbridge.

In the circumstances, value for money has not been achieved from the incomplete bridge.

12. Irregular Award of Contract for the Upgrading of Torongo Centre Road to Bitumen Standards

The contract for the upgrading of Torongo centre road to bitumen standards was awarded at a contract sum of Kshs.12,646,653. However, the contract was awarded to a bidder other than the lowest evaluated bid of Kshs.11,060,451 and the highest ranked evaluated bid. This is contrary to Section 86(1) of the Public Procurement and Assets Disposals Act 2015 states that the successful tender shall be the one with the lowest evaluated price or the responsive proposal with the highest score determined by the procuring entity.

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

13. Irregular Reallocation of Construction of Governor and Deputy Governor Residence Funds

The County incurred an expenditure amounting to Kshs.1,080,000 on rent for the residence of the Deputy Governor. This is contrary to Salaries and Remuneration Commission's Circular referenced SRC/TS/CGOVT/3/61/VOL.V (44) of 14 August, 2020 which required Counties to cease paying rent/ leasing houses for eligible State officers' official residential houses by 30 June, 2022. Further, the lease agreement for the Deputy Governor's residence was not provided for audit review. In addition, a budgetary allocation of Kshs.15,000,000 for the construction of the Governor's and Deputy Governor's residences was reallocated in the second supplementary budget. This is contrary to Section 154 (1)(a) of the Public Finance Management Act, 2012 which states that an accounting officer shall not authorize the transfer of an amount that is appropriated for transfer to another county government entity or person. Further, the 100% reduction of the original budget exceed the 10% threshold required by Regulation 39 (9) of the Public Finance Management (County Governments) Regulations, 2015 which states that in approving any estimates under sections 135 and 154 of the Act, the County Assembly approval shall not exceed ten (10%) percent of the approved budget estimates of a program of Sub-Vote.

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

14. Irregular Award of Contract for the Construction of Kapluk Dispensary

The contract for the renovation of wards, toilets, maternity, supply of incinerator and fencing at Kapluk Health Centre was awarded at a contract price of Kshs.4,303,170. However, the contract was not awarded to the lowest responsive bidder who had quoted a price of Kshs.3,377,403 contrary to Section 86(1) of the Public Procurement and Assets Disposals Act, 2015. Further, payment of Kshs.1,988,905 made to the contractor was not supported by an inspection and acceptance report, joint measurement and a completion/ interim certificate.

In the circumstances, the propriety and value on the expenditure of Kshs.4,303,170 on the construction of Kapluck dispensary could not be confirmed.

15. Irregular Award of Contract for the Drilling of Borowonin Borehole

The contract for drilling of Borowonin borehole at a contract price of Kshs.2,999,800 was awarded with effect from 20 June, 2022 to 10 October, 2022. However, no Environmental Impact Assessment was conducted. This is contrary to Section 58(2) of the Environmental Management and Co-ordination Act, 2012 which requires the proponent of a project to undertake or cause to be undertaken an environmental impact assessment. Further, the drilling permit from Water Resources Management Authority (WRMA) was not sought which is a requirement before drilling of boreholes. This is contrary to Section 36(a) of the Water Act, 2016 states that a permit is required for any use of water from a water resource.

A hydrological/geophysical survey report on 9 February, 2023 proposed that the borehole be drilled at a diameter of not less than 8" to a minimum depth of 150 meters and a maximum of 160 meters. However, the borehole was drilled to a depth of 180 meters but was dry with Kshs.1,898,900 of the contract has been paid. Further, an expenditure of Kshs.150,000 was incurred as a contingency for the extra 20 meters depth drilled. No justification was provided for the drilling of additional 20 meters over the recommended depth of 160m.

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

16. Unsupported Contract for Completion of Public Works Office Block

As previously reported, the County allocated Kshs.2,030,000 for the completion of the stalled Public works office block. The tender was advertised on 22 March, 2023 and contract signed on 9 August, 2023 at a contract price of Kshs.24,868,530. However, records on termination of the previous contract were not provided and testing of the existing structure's integrity was not done to confirm whether the contract had been terminated procedurally and in accordance with the law. Further, the contract price of Kshs.24,868,530 exceeded the budgeted amount of Kshs.2,030,000 resulting to unauthorized commitment of Kshs.22,838,532 contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015.

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

17. Irregular Award of Contract for Works at Sirwa Athletics Camp

The contract for the construction of septic tank, kitchen and 4 doors pit latrine with urinal at Sirwa athletics camp for a contract price of Kshs.4,456,662 was awarded on 14 December, 2022. Request for quotation method was used to identify the contractor. However, only two quotation were evaluated. This is contrary to Section 106 (2) (d) of the Public Procurement and Asset Disposal Act, 2015 which requires at least three persons to submit their quotations prior to evaluation. Further, review of records revealed that the quotations were opened on 9 January, 2023 and evaluated on 11 January 2023, after the award of the contract before the professional opinion was issued on 18 January, 2023. Part payment for work done amounting to Kshs.2,246,514 was made on 30 June, 2023 vide payment voucher number D603.

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

18. Unconfirmed Value for Money on Leased Medical Equipment

Note 8 under Other Important Disclosures to the financial statements discloses leased medical equipment cost of Kshs.110,613,219 included in the County Allocation of Revenue Act which is deducted at source. The amount has, however, not been included in the transfers from CRF amounting to Kshs.7,396,661,429. Review of records revealed that the County Government signed the Memorandum of Understanding with the Ministry of Health on implementation of Health Care Information Technology (HCIT) also known as Managed Equipment Services (MES) in 2015. In the eight (8) years that the MES Programme has been in operation, the County has paid lease rentals amounting to Kshs.1,015,106,384. However, the lease agreements for the equipment were not provided for review. In addition, the register of the leased equipment indicating the location and whether the equipment is in use was not provided for review.

In the circumstances, it could not be confirmed whether value for money was realized from Managed Equipment Services Programme.

19. Unsupported Construction of Roads Expenditure

Note 9 to the financial statements reflects construction of roads cost of Kshs.445,244,096. The cost includes County and Road Maintenance Levy funded roads of Kshs.401,798,828.60 and Kshs.43,445,267 respectively. However, the approval work plans indicating specific description of the roads to be constructed, location reference numbers, statement on account detailing (itemizing) work done as per specification, inspection and acceptance committee reports and certificates of completion indicating the road width and length improved or constructed in terms of kilometers were not provided for audit. Further, the County Government does not maintain an inventory of public roads specifying the roads in respect of classification, road names and length by surface. Details indicating the number of kilometers of road works done could therefore not be confirmed.

In the circumstances, it was not possible to confirm whether the construction of roads cost to Kshs.445,244,096 was applied in a prudent and economic manner.

20. Irregular Implementation of Water Project

Expenditure of Kshs.503,974,893 was incurred on drilling, piping and equipping of boreholes. However, the expenditure was not supported by pre and post hydrological survey reports, permits from the Water Resource Management Authority (WARMA) and environmental impact assessment licenses issued by the National Environmental Management Authority (NEMA), testing reports that informed the capacity of pumps installed and registration certificates of the contractors. Further, the contract awarded contract for the construction of Kipcherere water project on 23 December, 2021 at a contract sum of Kshs.23,885,935 was not awarded to the lowest bidder who had quoted Kshs.21,827,625. The statement of professional opinion does not indicate the reasons for not awarding the contract to the lowest evaluated bidder.

In the circumstances, the legality, environmental impact and value for money on the expenditure of Kshs.503,974,893 incurred on drilling of the boreholes could not be confirmed.

21. Implementation Status of the Recommendations of Legislative Oversight Committees

The County did not submit the report on how it had addressed the Senate and County Assembly recommendations on the audit findings for the years 2013/2014 to 2020/2021. This is contrary to Section 31(1) (a) of the Public Audit Act, 2015 which states that within three months after Parliament has debated and considered the final report of the Auditor-General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

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

22. Stalled and Unutilized Projects

Review of project records provided for audit revealed that projects with a budget of Kshs.517,472,897 and cumulative payments of Kshs.351,332,710 as at 30 June, 2023 were either stalled or complete but not in use. The details are as shown in **Appendix I** to the report.

There is a risk that the residents of Baringo County may not receive value for money from the investment in the stalled and idle projects.

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 and based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

Voided Payments in IFMIS

Review of the Integrated Financial Management Information System (IFMIS) records revealed that 249 payments with value of Kshs.382,892,029 processed in IFMIS were voided. However, payment vouchers and authority to void them were not provided for review. It was therefore not possible to confirm the reasons for voiding the payments and if the status of the voided vouchers whether paid or unpaid.

In the circumstances, the controls over voiding of payments in IFMIS are weak.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions 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 Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to dissolve the County Executive or to cease operations.

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the 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 control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited May occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud May involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that May cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions May cause the County Executive to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathunga, CBS
AUDITOR-GENERAL

Nairobi

12 February, 2024

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

Appendix I-Stalled and Unutilized Projects

No.	Project	Contract Value (Kshs.)	Payments to Date (Kshs.)	Remarks
1.	Construction of Surgical Ward Block at the County Referral Hospital	138,670,470	66,080,849	Project commenced in September, 2016 but stalled in September, 2022 after 30% completion. A technical report by the State Department for Public Works revealed poor workmanship, lack of mechanical and architectural designs and ineffective facilities.
2.	County Monitoring and Evaluation Information System	34,979,800	22,786,966	Project commenced in May, 2018 but discontinued in March, 2021. The system had not been developed and none of the deliverables agreed in the work plan had been achieved. The Contract was under investigation by Ethics and Anti-Corruption Commission.
3.	Construction of Social Hall at Kabarnet Town	39,629,569	15,504,367	Project commenced in June, 2015 but stalled in September, 2020 after 37% completion Land ownership document for the project site was not produced for Audit Kshs.1,707,879 paid during the year under review despite expiry of the contract period and subsequent termination in June, 2021.
4.	Construction of Barwesa Slaughterhouse	27,890,669	18,404,479	Project commenced in April, 2014 but remained stalled for more than 7 years after expiry of the contract Extension of contract period not sought by the Contractor.
5.	Rehabilitation of Kabarnet County Stadium	45,293,741	42,864,172	Expected completion period for the project was year 2018 but has since stalled and abandoned

No.	Project	Contract Value (Kshs.)	Payments to Date (Kshs.)	Remarks
				Sections of the perimeter wall had collapsed, and materials carted away The pit latrine and changing rooms valued at Kshs.2,691,687 remained inhabitable There was no evidence of civil works and gate installation despite the contractors being paid Kshs.16,776,268 and Kshs.820,000 for the works respectively.
6.	Eldama Ravine Milk Processing Plant	19,671,680	15,629,541	Project commenced in 2015 but stalled in April, 2017 after the contractor pulled out Payment of Kshs.5,807,200.95 was made to the contractor in June, 2022 despite the contract having expired in November, 2020 Project located on a private parcel of land owned by Baringo Agricultural Marketing Services Co-operative Society Limited.
7.	Construction of Guest House at Ravine Agricultural Training Institute	19,722,320	11,037,988	Project commenced in April, 2017 but stalled after expiry of the contract in 2018.
8.	Delayed Completion of thirteen (13) Health Projects	63,918,922	63,918,922	Projects remained stalled from as far as 2014 Land ownership documents for the health facilities were not provided for audit Kapkomoi Dispensary was built on land with ownership dispute with a private developer.

No.	Project	Contract Value (Kshs.)	Payments to Date (Kshs.)	Remarks
9.	Construction of Youth Empowerment Centre at Marigat	7,490,015	5,291,896	Project commenced in June, 2015 but stalled after the Contractor abandoned the site in 2016.
10.	Construction of Bartolimo Farmers Store	4,554,728	4,554,728	Project commenced in May, 2019 and completed in June, 2021 The Project had not been put into use and remained abandoned.
11.	Construction of Kitchen Block, Sewer line and Septic Tank at Ossen Athletic Camp	3,724,180	532,880	The Project's commencement date was set for 10 June, 2019 and expected completion date for 31 October, 2019. However, in September, 2022, the works had not started, and the project site remained abandoned.
12.	Unutilized Twenty (20) Health Facilities	81,863,922	81,863,922	Completed but not put into use due to lack of utilities, health equipment and personnel.
13	Being 1st payment ECD classroom & 3 door pit latrine & installation 5,000ltrs water tank, kapel, cheplongon and segutienin	1,198,500		Project not budgeted for in the year 2022/2023 - Ongoing
14	Construction of Shauri ECD	1,999,921.20		Project not budgeted for in the year 2022/2023 - Ongoing
15	Being 1st payment supply & lay pipes narasura water project	3,999,550		Project not budgeted for in the year 2022/2023 - Ongoing
16	Being 1st payment 3	1,198,620		Project not budgeted for in the year 2022/2023

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

No.	Project	Contract Value (Kshs.)	Payments to Date (Kshs.)	Remarks
	door pit latrine and installation 5,000 Ltrs water tank, kipkoriony, sogonin and Chemelil ECDE centres			
17	Being 1st payment 1 classroom, ECDE college lelian	1,298,004.04		Project not budgeted for in the year 2022/2023
18	Being 1st payment ECDE classroom & 2 door pit latrine, muguyuni VTC	1,748,527.60		Project not budgeted for in the year 2022/2023
19	Equipping of ECDs			Project not budgeted for in the year 2022/2023
20	Being payment cadastral survey and beaconing of chebilat trading centre	1,000,000	1,000,000	Project not budgeted for in the year 2022/2023
21	Being 1st payment 3 door pit latrine & 5,000 Ltrs water tank, lolbugo ECDE, kwirindoche ECDE & koisaram ECDE	1,198,475		Project not budgeted for in the year 2022/2023
22	Kipkemeu and Kiptusmo water project pipework	1,981,263		Project not budgeted for in the year 2022/2023
23	Tangulbei Water supply		-	Project not budgeted for in the year 2022/2023

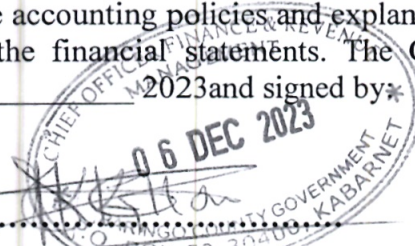
No.	Project	Contract Value (Kshs.)	Payments to Date (Kshs.)	Remarks
24	Being 1st payment 3 door pit latrine, 5,000 litres water tank, Salawa and Sasur ECDE centre	1,198,740		Project not budgeted for in the year 2022/2023
25	Kabogor ECD			Project not budgeted for in the year 2022/2023
26	Being 2nd payment ECDE 1 classroom each, Siboo & kapkiyeng	2,144,427.04		Project not budgeted for in the year 2022/2023
27	Being 2nd & final payment ECDE classes & 3 door pit latrine sitein & cheptunehun	2,999,017.80		Project not budgeted for in the year 2022/2023
28	Kapsiloi ECD			Project not budgeted for in the year 2022/2023
29	Construction of eron ECDE 2 classrooms & 3 door latrine			Project not budgeted for in the year 2022/2023
30	Being payment supply and delivery of pipes, fittings and laying pipeline, kaptigen water project	1,998,420		Project not budgeted for in the year 2022/2023
31	Being 1st payment 3 door pit latrine & 5,000 Ltrs water tank, cheploch ECDE, eltepe	1,200,000		Project not budgeted for in the year 2022/2023

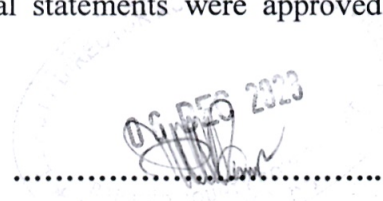
No.	Project	Contract Value (Kshs.)	Payments to Date (Kshs.)	Remarks
	ECDE & nereteti ECDE			
32	Annual road inventor conditional survey		932,000	Project not budgeted for in the year 2022/2023
33	Construction of Toilet, Purchase of Gutters and 100000lts Tank at Kisanana Ward offices			Project not budgeted for in the year 2022/2023
34	Being payment services procured drilling of eldume b/hole water project	2,000,000		Project not budgeted for in the year 2022/2023
35	Construction of classroom and a Toilet			Project not budgeted for in the year 2022/2023
36	Annual road inventor conditional survey		930,000	Project not budgeted for in the year 2022/2023
37	ASDSP			Project not budgeted for in the year 2022/2023
38	Being 1st payment 3 door pit latrine ngormus & sachangwan ECDE	699,416		Project not budgeted for in the year 2022/2023
39	Being payment supply and delivery tools and equipment, Baringo VTCs	2,200,000		Project not budgeted for in the year 2022/2023
Total		517,472,897	351,332,710	

Baringo County Government**Baringo County Executive****Annual Report and Financial Statements for the year ended June 30, 2023****9. Statement of Receipts and Payments for the year ended 30th June 2023.**

		FY 2022-2023	FY 2021-2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	7,396,661,429.00	5,859,843,020.00
Miscellaneous receipts	2	-	614,076,871.40
Total receipts		7,396,661,429.00	6,473,919,891.40
Payments			
Compensation of employees	3	3,055,863,290.00	3,014,499,151.85
Use of goods and services	4	1,249,718,542.00	1,072,829,978.20
Subsidies	5	-	-
Transfers to other government entities	6	1,030,089,442.00	776,007,866.00
Other grants and transfers	7	518,709,482.00	756,177,792.55
Social security benefits	8	-	-
Acquisition of assets	9	1,754,488,650.00	1,510,050,952.88
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
Total payments		7,608,869,406.00	7,129,565,741.48
Surplus/deficit*		(212,207,977.00)	(655,645,850.08)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 06 DEC 2023 and signed by*


CPA GIKONO KIPTOO
Chief Officer - Finance
ICPAK M/No. 8377


CPA DAVID RERIMOI
Head of Accounting Services
ICPAK M/No. 6624

Baringo County Government

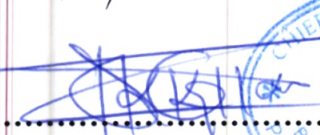
Baringo County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

10. Statement of Assets and Liabilities as at 30th June 2023

		FY 2022-2023	FY 2021-2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	356,233,553.00	1,602,965,728.85
Cash balances	13B	-	714,696.00
Total cash and cash equivalents		356,233,553.00	1,603,680,424.85
Outstanding imprests and advances	14	619,100.00	20,655,318.80
Total financial assets		356,852,653.00	1,624,335,743.65
Financial liabilities			
Deposits and retentions	15	(91,683,627.00)	(84,727,018.20)
Net financial assets		265,169,026.00	1,539,608,725.45
Represented by			
Fund balance b/fwd.	16	1,539,608,726.00	2,216,347,098.00
Prior year adjustments	17	(1,062,231,722.00)	(21,092,522.15)
Surplus/deficit for the year		(212,207,977.00)	(655,645,850.08)
Net financial position		265,169,027.00	1,539,608,725.77

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 6/12/ 2023 and signed by:


CPA GIKONO KIPTOO
 Chief Officer - Finance
 ICPAK M/No. 8377


CPA DAVID RERIMOI
 Head of Accounting Services
 ICPAK M/No. 6624

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

11. Statement of Cash Flows for the period ended 30th June 2023

		FY 2022-2023	FY 2021-2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	7,396,661,429.00	5,859,843,020.00
Miscellaneous receipts	2	-	614,076,871.40
Total receipts from operating income		7,396,661,429.00	6,473,919,891.40
Payments for operating expenses			
Compensation of employees	3	(3,055,863,290.00)	(3,014,499,151.85)
Use of goods and services	4	(1,249,718,542.00)	(1,072,829,978.20)
Subsidies	5	-	-
Transfers to other government entities	6	(1,030,089,442.00)	(776,007,866.00)
Other grants and transfers	7	(518,709,482.00)	(756,177,792.55)
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		(5,854,380,756.00)	(5,619,514,788.60)
Net receipts/ (payments) from operations		1,542,280,673.00	(854,405,102.80)
Adjusted for:			
Prior year adjustments	17	(1,062,231,722.00)	(21,092,522.15)
Decrease/(increase) in outstanding imprests & advances	18		-
Increase/(decrease) in deposits and retentions	19		-
Net cash flow from operating activities		480,048,951.00	833,312,580.65
Cash flow from investing activities			
Acquisition of assets	9	(1,754,488,650.00)	(1,510,050,952.88)
Net cash flows from investing activities		(1,754,488,650.00)	(1,510,050,952.88)
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(1,274,439,699.00)	(676,738,372.23)
Cash and cash equivalents at beginning of		1,539,608,725.00	2,216,347,097.45

. Baringo County Government
 Baringo County Executive
 Annual Report and Financial Statements for the year ended June 30, 2023

		FY 2022-2023	FY 2021-2022
	Notes	Kshs	Kshs
the year			
Cash and cash equivalents at end of the year		265,169,026.00	1,539,608,725.22

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

6/12/ 2023 and signed by:



CPA GIKONO KIPTOO
 Chief Officer - Finance
 ICPAK M/No. 8377




CPA DAVID RERIMOI
 Head of Accounting Services
 ICPAK M/No. 6624

**Baringo County Executive
Annual Report and Financial Statements
For the year ended June 30, 2023**

**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th
June 2023**

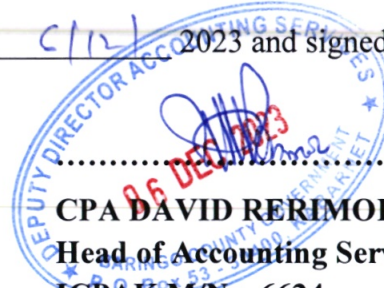
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	6,369,394,592.00	1,422,042,692.18	7,791,437,284.18	7,396,661,429.00	394,775,855.18	95%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	2,947,913,088.00	(1,481,928,663.18)	1,465,984,424.82	-	-	0%
Total	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%
Payments					-	0%
Compensation of employees	3,110,787,495.00	(68,684,067.00)	3,042,103,428.00	3,055,863,290.00	(13,759,862.00)	100%
Use of goods and services	728,110,999.00	213,648,344.00	941,759,343.00	1,249,718,542.00	(307,959,199.00)	133%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	945,398,008.00	139,814,981.00	1,085,212,989.00	1,030,089,442.00	55,123,547.00	95%
Other grants and transfers	463,285,625.00	536,702,054.00	999,987,679.00	518,709,482.00	481,278,197.00	52%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	4,069,725,553.00	(881,367,283.00)	3,188,358,270.00	1,754,488,650.00	1,433,869,620.00	55%
Finance costs, including loan interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
Total	9,317,307,680.00	(59,885,971.00)	9,257,421,709.00	7,608,869,406.00	1,648,552,303.00	82%
Surplus/(Deficit)				(212,207,977.00)		

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

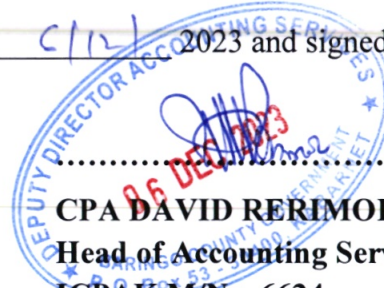
The County Executive's financial statements were approved on 9/12/2023 and signed by:



CPA GIKONO KIPTOO
Chief Officer Finance
ICPAK M/No. 8377



CPA DAVID RERIMOI
Head of Accounting Services
ICPAK M/No. 6624



Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a+b	D	e = c-d	f = d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,692,134,075.00	558,023,057	5,250,157,132.00	5,154,775,279.00	95,381,853.00	98%
Other receipts	-	-	-		-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	134,282,042.00	(15,746,007)	118,536,035.00	27,925,615.00	90,610,420.00	24%
Total	4,826,416,117.00	542,277,050.00	5,368,693,167.00	5,182,700,894.00	185,992,273.00	97%
Payments						
Compensation of employees	3,110,787,495.00	(68,684,067)	3,042,103,428.00	3,055,863,290.20	(13,759,862.20)	100%
Use of goods and services	728,110,999.00	213,648,344	941,759,343.00	1,008,552,019.00	(66,792,676.00)	107%
Subsidies	-	-	-	-	-	-
Transfers to other government units	712,229,059.00	239,000,001	951,229,060.00	995,850,097.00	(44,621,037.00)	105%
Other grants and transfers	268,682,744.00	144,282,480	412,965,224.00	177,056,081.00	235,909,143.00	43%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	6,605,820.00	14,030,292	20,636,112.00	34,614,644.00	(13,978,532.00)	168%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	4,826,416,117.00	542,277,050.00	5,368,693,167.00	5,271,936,131.20	96,757,035.80	98%
Surplus/(deficit)						

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

The County Executive's financial statements were approved on 6/12/ 2023 and signed by



CPA GIKONO KIPTOO
Chief Officer Finance
ICPAK M/No. 8377



CPA DAVID RERIMOI
Head of Accounting Services
ICPAK M/No. 6624

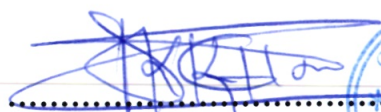
Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

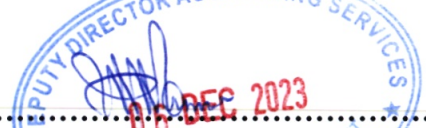
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,677,260,517	864,019,635.18	2,541,280,152.18	1,951,735,954.00	589,544,198.18	77%
Other receipts	-	-	-			
Opening balance for Non-refundable bank balances in special purpose deposits accounts	2,813,631,046	(1,466,182,656)	1,347,448,389.82	262,224,581.00	1,085,223,808.82	19%
Total	4,490,891,563.00	(602,163,021.00)	3,888,728,542.00	2,213,960,535.00	1,674,768,007.00	57%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	241,166,523.00	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government units	233,168,949.00	(99,185,020.00)	133,983,929.00	34,239,345.00	99,744,584.00	26%
Other grants and transfers	194,602,881.00	392,419,574.00	587,022,455.00	341,653,401.00	245,369,054.00	58%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	4,063,119,733.00	(895,397,575.00)	3,167,722,158.00	1,719,874,006.00	1,447,848,152.00	54%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Totals	4,490,891,563.00	(602,163,021.00)	3,888,728,542.00	2,336,933,275.00	1,551,795,267.00	60%
Surplus/(deficit)						

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

The County Executive's financial statements were approved on 6/12/ 2023 and signed by:


.....
CPA GIKONO KIPTOO
Chief Officer Finance
ICPAK M/No. 8377




.....
CPA DAVID RERIMOI
Head of Accounting Services
ICPAK M/No. 6624



13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Budget Execution by Program and Sub-Programmes - County Executives :RECURRENT AND DEVELOPMENT COMBINED

Baringo County Ledger

Entity: 4460-Baringo County

Period: JUL-22 To JUN-23

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101004460		General administration	44,616,899.00	22,790,356.00	67,407,255.00	61,681,593.50	5,725,661.50
	101014460	General administration, planning & support services	44,616,899.00	22,790,356.00	67,407,255.00	61,681,593.50	5,725,661.50
102004460		Land Administration	85,388,376.00	-55,239,191.00	30,149,185.00	25,536,554.90	4,612,630.10
	102014460	Land adjudication and demarcation	85,388,376.00	-55,239,191.00	30,149,185.00	25,536,554.90	4,612,630.10
104004460		Livestock Development and Management	528,738,946.00	23,400,216.00	552,139,162.00	295,745,314.65	256,393,847.35
	104014460	General administration, planning & support services	510,638,946.00	25,587,355.00	536,226,301.00	295,745,314.65	240,480,986.35
	104054460	Livestock upgrading	18,100,000.00	-2,187,139.00	15,912,861.00	0	15,912,861.00
105004460		Agricultural Development	24,344,323.00	-5,500,000.00	18,844,323.00	12,343,310.00	6,501,013.00
	105014460	General administration, planning & support services	24,344,323.00	-5,500,000.00	18,844,323.00	12,343,310.00	6,501,013.00
109004460		Agricultural mechanization services	10,500,000.00	10,102,822.00	20,602,822.00	12,683,497.00	7,919,325.00
	109024460	Support service	10,500,000.00	10,102,822.00	20,602,822.00	12,683,497.00	7,919,325.00
111004460		Improved livestock Production	150,000.00	-150,000.00	0	1,299,950.00	-1,299,950.00
	111044460	Livestock products value addition	150,000.00	-150,000.00	0	1,299,950.00	-1,299,950.00
114004460		Crop Production and Management	15,166,600.00	-2,775,000.00	12,391,600.00	2,999,950.00	9,391,650.00
	114024460	Agribusiness Infrastructure Development	15,166,600.00	-2,775,000.00	12,391,600.00	2,999,950.00	9,391,650.00
116004460		Urban Development-Kabarnet	0	0	0	1,596,068.00	-1,596,068.00
	116014460	General Administrative Services	0	0	0	1,596,068.00	-1,596,068.00

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

201004460		General administration	13,700,173.00	0	13,700,173.00	12,430,359.00	1,269,814.00
	201014460	General administration, planning & support services	13,700,173.00	0	13,700,173.00	12,430,359.00	1,269,814.00
202004460		Rural Infrastructure Development	962,624,268.00	-	752,080,592.00	610,453,969.80	141,626,622.20
				210,543,676.00			
	202014460	Rural road development and management		-			
			889,750,000.00	240,569,889.00	649,180,111.00	496,016,709.80	153,163,401.20
	202044460	County mechanical and transport management	72,874,268.00	30,026,213.00	102,900,481.00	114,437,260.00	-11,536,779.00
205004460		Development and Rehabilitation of rural roads and structures	0	0	0	21,393,340.00	-21,393,340.00
	205014460	Roads opening and rehabilitation	0	0	0	21,393,340.00	-21,393,340.00
301004460		General administration	11,855,092.00	2,630,000.00	14,485,092.00	13,799,852.00	685,240.00
	301014460	General administration, planning & support services	11,855,092.00	2,630,000.00	14,485,092.00	13,799,852.00	685,240.00
303004460		Co-operative services Dev	79,133,733.00	-7,800,000.00	71,333,733.00	39,107,266.20	32,226,466.80
	303014460	General administration, planning & support services	79,133,733.00	-7,800,000.00	71,333,733.00	39,107,266.20	32,226,466.80
304004460		Trade Development	42,080,000.00	-30,357,663.00	11,722,337.00	16,447,859.00	-4,725,522.00
	304014460	Trade Development	42,080,000.00	-30,357,663.00	11,722,337.00	16,447,859.00	-4,725,522.00
401004460		General administration	405,245,824.00	106,455,551.00	511,701,375.00	506,418,087.85	5,283,287.15
	401014460	General administration, planning & support services	405,245,824.00	106,455,551.00	511,701,375.00	506,418,087.85	5,283,287.15
402004460		Health/preventive services	21,000,000.00	0	21,000,000.00	14,317,963.40	6,682,036.60
	402014460	General administration, planning & support services	21,000,000.00	0	21,000,000.00	14,317,963.40	6,682,036.60
403004460		Curative and Rehabilitative Services	32,102,225.00	-6,500,000.00	25,602,225.00	0	25,602,225.00
	403024460	Support service	32,102,225.00	-6,500,000.00	25,602,225.00	0	25,602,225.00
408004460		Preventive and Promotive Health Services	387,288,839.00	-46,002,861.00	341,285,978.00	103,749,130.65	237,536,847.35
	408014460	Infrastructure Development	387,288,839.00	-46,002,861.00	341,285,978.00	103,749,130.65	237,536,847.35
501004460		General administration services	43,090,000.00	19,250,000.00	62,340,000.00	62,340,915.00	-915
	501014460	General administration, planning & support services	43,090,000.00	19,250,000.00	62,340,000.00	62,340,915.00	-915

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

502004460		Early Childhood Development Education	341,900,006.00	-48,987,353.00	292,912,653.00	182,741,318.30	110,171,334.70
	502014460	General administration, planning & support services	282,235,640.00	-39,396,575.00	242,839,065.00	146,813,220.70	96,025,844.30
	502024460	Support service	59,664,366.00	-9,590,778.00	50,073,588.00	35,928,097.60	14,145,490.40
702004460		General Administration, Planning and Support Services	2,000,000.00	0	2,000,000.00	0	2,000,000.00
	702014460	Support service	2,000,000.00	0	2,000,000.00	0	2,000,000.00
703004460		P3 GOVERNORS OFFICE	0	0	0	0	0
	703014460	General administration, planning & support services	0	0	0	0	0
704004460		P4 DEPUTY GOVERNOR	0	0	0	0	0
	704014460	General administration, planning & support services	0	0	0	0	0
705004460		County Secretary	0	0	0	0	0
	705014460	General administration, planning & support services	0	0	0	0	0
706004460		Tiaty sub county (Administration)	7,529,434.00	-5,123,762.00	2,405,672.00	1,820,109.00	585,563.00
	706014460	General administration, planning & support services	7,529,434.00	-5,123,762.00	2,405,672.00	1,820,109.00	585,563.00
707004460		Baringo North sub county	1,000,000.00	10,030,743.00	11,030,743.00	0	11,030,743.00
	707014460	General administration, planning & support services	1,000,000.00	10,030,743.00	11,030,743.00	0	11,030,743.00
710004460		Mogotio sub county	0	1,000,000.00	1,000,000.00	0	1,000,000.00
	710014460	General administration, planning & support services	0	1,000,000.00	1,000,000.00	0	1,000,000.00
713004460		General administration	84,965,000.00	17,473,824.00	102,438,824.00	101,818,708.40	620,115.60
	713004460	General administration	0	0	0	0	0
	713014460	General administration, planning & support services	84,965,000.00	17,473,824.00	102,438,824.00	101,818,708.40	620,115.60
714004460		Treasury Accounts	20,200,000.00	8,435,687.00	28,635,687.00	29,057,275.00	-421,588.00
	714014460	General administration, planning & support services	20,200,000.00	8,435,687.00	28,635,687.00	29,057,275.00	-421,588.00
716004460		Economic Planning, Budget, Monitoring and Evaluation Services	53,134,618.00	18,505,371.00	71,639,989.00	70,333,779.00	1,306,210.00
	716014460	General administration, planning & support services	53,134,618.00	16,005,371.00	69,139,989.00	67,833,779.00	1,306,210.00
	716034460	Monitoring and Evaluation Services	0	2,500,000.00	2,500,000.00	2,500,000.00	0

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

718004460		Revenue Services Development Services	265,865,531.00	-26,381,338.00	239,484,193.00	72,737,063.00	166,747,130.00
	718034460	Infrastructural Development	265,865,531.00	-26,381,338.00	239,484,193.00	72,737,063.00	166,747,130.00
721004460		Civic Education Development Services	20,100,000.00	-12,000,000.00	8,100,000.00	7,960,967.20	139,032.80
	721014460	Civic Education Development Services	20,100,000.00	-12,000,000.00	8,100,000.00	7,960,967.20	139,032.80
722004460		Inter and intra -governmental Relations services	49,854,499.00	27,018,385.00	76,872,884.00	69,166,761.00	7,706,123.00
	722014460	General administrattion,planning & support services	49,854,499.00	27,018,385.00	76,872,884.00	69,166,761.00	7,706,123.00
723004460			3,379,129,678.00	95,361,457.00	3,474,491,135.00	3,465,249,321.35	9,241,813.65
	723014460	General administrative services	39,429,600.00	41,755,542.00	81,185,142.00	75,047,706.00	6,137,436.00
	723024460	County Secretary	137,849,999.00	81,898,001.00	219,748,000.00	222,497,997.00	-2,749,997.00
	723034460	Deputy Governor	17,606,339.00	21,250,000.00	38,856,339.00	37,907,663.00	948,676.00
	723044460	Legal services	9,000,000.00	8,000,000.00	17,000,000.00	17,080,000.00	-80,000.00
	723054460	Public Administration and devolution Services	3,128,740,514.00	-68,684,068.00	3,060,056,446.00	3,058,897,009.05	1,159,436.95
	723064460	Communication Services	2,100,000.00	2,263,983.00	4,363,983.00	4,357,160.00	6,823.00
	723074460	Mogotio Sub County Administration Services	3,862,377.00	1,400,000.00	5,262,377.00	4,682,300.00	580,077.00
	723084460	Baringo Central Sub County Administration Services	4,258,027.00	0	4,258,027.00	3,407,905.00	850,122.00
	723094460	Baringo North Sub County Administration Services	4,586,222.00	1,780,000.00	6,366,222.00	5,457,696.30	908,525.70
	723104460	Baringo South Sub County Administration Servicesn	4,644,000.00	0	4,644,000.00	4,133,895.00	510,105.00
	723114460	Tiaty Sub County Administration Services	4,778,158.00	-602,000.00	4,176,158.00	4,925,828.00	-749,670.00
	723124460	County Public Sevice Board Services	17,922,030.00	4,549,999.00	22,472,029.00	20,909,281.00	1,562,748.00
	723134460	Eldama Ravine Sub County Administration Services	4,352,412.00	1,750,000.00	6,102,412.00	5,944,881.00	157,531.00
726004460			0	0	0	0	0
	726014460	General administrative services	0	0	0	0	0
727004460			31,430,507.00	10,270,566.00	41,701,073.00	31,391,711.00	10,309,362.00
	727014460	ICT Development	12,930,507.00	3,200,000.00	16,130,507.00	9,071,711.00	7,058,796.00
	727024460	Infrastructure development	18,500,000.00	7,070,566.00	25,570,566.00	22,320,000.00	3,250,566.00
901004460			14,892,453.00	6,175,490.00	21,067,943.00	18,452,052.00	2,615,891.00
	901014460	General administrattion,planning &	14,892,453.00	6,175,490.00	21,067,943.00	18,452,052.00	2,615,891.00

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

		support services					
902004460			174,800,145.00	-25,204,997.00	149,595,148.00	82,051,879.00	67,543,269.00
	902014460	General administrattion,planning & support services	158,900,145.00	-25,204,997.00	133,695,148.00	73,919,011.00	59,776,137.00
	902024460	Support service	15,900,000.00	0	15,900,000.00	8,132,868.00	7,767,132.00
903004460		Sports Development	0	0	0	558,000.00	-558,000.00
	903014460	General administrattion,planning & support services	0	0	0	558,000.00	-558,000.00
1001004460			44,955,512.00	5,300,000.00	50,255,512.00	49,758,942.00	496,570.00
	1001014460	General administrattion,planning & support services	44,955,512.00	5,300,000.00	50,255,512.00	49,758,942.00	496,570.00
1002004460			1,022,057,794.00	-85,554,902.00	936,502,892.00	659,335,109.95	277,167,782.05
	1002014460	General administrattion,planning & support services	1,018,245,294.00	-85,554,902.00	932,690,392.00	654,253,469.95	278,436,922.05
	1002034460	Water Harvesting Storage and Flood Control	3,812,500.00	0	3,812,500.00	5,081,640.00	-1,269,140.00
1003004460			137,767,388.00	-17,130,677.00	120,636,711.00	63,376,328.95	57,260,382.05
	1003014460	General administrattion,planning & support services	137,767,388.00	-17,130,677.00	120,636,711.00	63,376,328.95	57,260,382.05
1004004460			0	0	0	1,824,980.00	-1,824,980.00
	1004024460	Support service	0	0	0	1,824,980.00	-1,824,980.00
1008004460			13,301,809.00	1,350,000.00	14,651,809.00	12,174,398.95	2,477,410.05
	1008014460	General Administrative services	13,301,809.00	1,350,000.00	14,651,809.00	12,174,398.95	2,477,410.05
		Grand Total	8,371,909,672.00	-199,700,952.00	8,172,208,720.00	6,734,153,685.05	1,438,055,034.95

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

Prepared By: Francis Icarini 

Date: 6/12/2023

Reviewed By: DANIEL RERIMA 

Date: 6/12/2023

Approved By: Wilson Kiptoo 

Date: 6/12/23



14. Significant Accounting Policies

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

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 set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

The financial statements are for the Baringo County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

f) Third Party Payments

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

g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 91,683,626 compared to KShs 84,727,018 in prior period as indicated on note 15.

Significant Accounting Policies (Continued)

h) Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

i) Third Party Deposits and Retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

j) Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

k) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

Baringo County Government
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Annual Report and Financial Statements for the year ended June 30, 2023

15. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	884,382,586.00	1,050,950,107.00
Total exchequer releases for quarter 2	1,852,937,145.00	1,050,950,106.00
Total exchequer releases for quarter 3	1,883,175,306.00	1,050,950,107.00
Total exchequer releases for quarter 4	2,776,166,392.00	2,706,992,700.00
Total	7,396,661,429.00	5,859,843,020.00

2. Miscellaneous Receipts

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts	-	614,076,871.40
Total	-	614,076,871.40

3. Compensation of Employees

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	2,876,098,682.00	2,858,516,472.55
Basic wages of temporary employees	16,814,210.00	11,496,303.30
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	9,396,126.00	5,655,750.00
Employer contribution to compulsory national health insurance schemes	29,179,650.00	-
Pension and other social security contributions	124,374,622.00	138,830,626.00
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,055,863,290.00	3,014,499,151.85

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Annual Report and Financial Statements for the year ended June 30, 2023

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	73,677,442.00	71,233,994.30
Communication, supplies and services	12,423,002.00	12,748,530.90
Domestic travel and subsistence	259,396,637.00	277,719,900.45
Foreign travel and subsistence	12,718,241.00	16,604,021.25
Printing, advertising and information supplies & services	24,201,489.00	6,815,910.85
Rent and Rates	9,172,369.00	13,940,689.80
Training expenses	64,104,713.00	71,002,560.75
Hospitality supplies and services	61,944,559.00	42,078,108.70
Insurance costs	134,623,680.00	147,250,491.00
Specialized materials and services	218,177,567.00	222,519,002.00
Office and general supplies and services	15,693,655.00	13,286,279.85
Fuel, oil and lubricants	214,671,613.00	60,630,601.65
Other operating expenses(including bank charges)	82,888,321.00	71,846,819.85
Routine maintenance – vehicles and other transport equipment	53,937,797.00	43,827,037.00
Routine maintenance – other assets	12,087,457.00	1,326,029.85
Total	1,249,718,542.00	1,072,829,978.20

5. Subsidies

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Subsidies to Public Corporations		
	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Transfers to county government entities		
Baringo County Assembly	995,850,097.00	776,007,866.00
Lake Bogoria Community Grant	5,000,000.00	-
Kabarnet Municipality	29,239,345.00	
Transfers to other counties		
(Insert name of budget agency)	-	-
Transfers to national government entities		
Transfer to the council of governors	-	-
	-	-
Total	1,030,089,442.00	776,007,866.00

7. Other Grants and Transfers

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	42,154,400.00	42,000,000.00
Emergency relief and refugee assistance	18,900,000.00	12,500,000.00
Subsidies to small businesses, cooperatives, and self employed	-	-
Other Current Transfers, Grants	189,132,491.00	380,757,551.20
Other Capital Transfers Grants	268,522,591.00	320,920,241.35
Total	518,709,482.00	756,177,792.55

8. Social Security Benefits

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

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Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2023

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	353,894,038.00	260,063,563.53
Refurbishment of buildings	996,100.00	-
Construction of roads	445,244,096.00	470,637,077.50
Construction and civil works	652,357,131.00	408,004,849.25
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	141,744,991.00	177,907,493.80
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	48,566,301.00	37,656,334.45
Purchase of office furniture and general equipment	39,169,241.00	11,558,040.15
Purchase of specialized plant, equipment and machinery	34,440,974.00	15,179,165.50
Rehabilitation and renovation of plant, machinery and equip.	1,770,104.00	-
Purchase of certified seeds, breeding stock and live animals	33,398,075.00	107,937,108.70
Research, studies, project preparation, design & supervision	2,907,600.00	20,607,320.00
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	500,000.00
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	1,754,488,650.00	1,510,050,952.88
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,754,488,650.00	1,510,050,952.88

Baringo County Government

Baringo County Executive

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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

11. Repayment of Principal on Domestic Lending and On-Lending

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2022-2023	FY 2021 - 2022
			KShs	KShs
CBK , Baringo county revenue fund (Kshs.)	1000171561	CRF	N/A	870,939,588.55
CBK, Baringo county development (Kshs.)	1000170999	Development	48,523,543.00	76,616,592.80
CBK, Baringo county recurrent (Kshs.)	1000171097	Recurrent	500,255.00	1,473,473.35
CBK, Baringo county deposit account(Kshs.)	1000396024	Deposit	91,677,109.00	84,720,500.20
KCB,Baringo county govt retention account(Kshs.)	1148607986	Retention	6,518.00	6,518.00
KCB,Baringo County Rev Collection Acc (USD)	1142790762	Revenue	N/A	118,695.33
KCB, Baringo County Rev Collection Acc (Kshs.)	1141231549	Revenue	N/A	39,016,318.47
KCB, Baringo District Hospital Acc (Kshs.)	1149507659	Revenue	N/A	23,110,807.00
KCB, Marigat Sub-District Hospital Acc (Kshs.)	1149507950	Revenue	N/A	1,212,462.00
KCB, Kabartonjo District Hospital Acc (Kshs.)	1149508043	Revenue	N/A	2,331,160.00
KCB, Eldama Ravine District Hospital Acc (Kshs.)	1149507837	Revenue	N/A	9,379,145.00
KCB, Chemolingot District Hospital Acc (Kshs.)	1149508108	Revenue	N/A	69,001.00
KCB, Baringo County Government Revenue – DFF(Kshs.)	1154241874	Revenue	N/A	655,345.00
KCB, Lake Bogoria N. Reserve(Kshs.)	1252239084	Revenue	N/A	1,150,097.00
KCB, Mogotio District Hospital (Kshs.)	1252238924	Revenue	N/A	705,408.00
CBK,Baringo County Health Improvement Fund(Kshs.)	1000540621	Revenue	N/A	11,553,000.00
Baringo County Government Revenue Coll (paybill)	315330	Revenue	N/A	219,603.00
Baringo District Hospital(paybill)	252230	Revenue	N/A	37,780.00

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Chemolingot District Hospital(paybill)	301630	Revenue	N/A	100.00
Eldama Ravine Distret Hospital(paybill)	235730	Revenue	N/A	5,330.00
Kabartonjo District Hospital (paybill)	313530	Revenue	N/A	5,540.00
Lake Bogoria National Reserve(paybill)	940775	Revenue	N/A	180,450.00
CBK, Baringo County World Bank Special Purpose (Kshs.)	1000288949	Payment	190,403,718.00	275,220,207.45
CBK, Baringo County Road Maintenance Levy(Kshs.)	1000268344	Payment	844,546.00	46,371,623.70
CBK, Baringo County Danida Special Purpose (Kshs.)	1000288957	Payment	9,560,426.00	15,160,163.00
CBK, Baringo County Agri Sec Sup Prog Sp Account(Kshs.)	1000395408	Payment	5,012,391.00	10,476,471.00
CBK, Baringo County Smart AgrSplPurp Account(Kshs.)	1000365536	Payment	-	60,403,761.65
CBK, Baringo County Urban Dev Gr SpPur Account(Kshs.)	1000385267	Payment	-	29,239,345.00
CBK, Baringo County Village Polytechnic Account(Kshs.)	1000368039	Payment	2,054,766.00	3,217,266.00
CBK, Baringo County EU Ideas Special Purpose Account(Kshs.)	1000403632	Payment	-	5,500,000.00
CBK, Baringo County Urban Institutional Grant Special Purpose Account(Kshs.)	1000385278	Payment	2,339,915.00	-
CBK, Baringo County COVID 19 Special Purpose Account(Kshs.)	1000454997	Payment	4,220,366.00	24,216,529.35
K, Baringo County Emergency locust project account (Kshs.)	1000527765	Payment	90,000.00	9,653,447.00
CBK, Baringo County Climate Fund SPA(Kshs.)	1000564016	Payment	1,000,000.00	-
Total			356,233,553.00	1,602,965,728.85

13 B Cash in Hand

	FY 2022-2023	FY 2021 - 2022
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	714,696.00
Cash in hand – Held in Foreign Currency	-	-
Total	-	714,696.00

Baringo County Government
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Annual Report and Financial Statements for the year ended June 30, 2023

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Kabarnet Town	-	31,216.00
Eldama Ravine Town	-	4,500.00
Hospitals	-	6,880.00
Baringo Central Sub County	-	46,050.00
Baringo South Sub County	-	7,100.00
Baringo North Sub County	-	38,630.00
Tiaty Sub County	-	406,020.00
Mogotio Sub County	-	118,700.00
Eldama Ravine Sub County	-	24,350.00
Lake Bogoria National Reserve	-	31,250.00
Total	-	714,696.00

14. Outstanding imprests and advances

<i>Description</i>	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Government Imprests	619,100.00	20,655,318.00
Salary Advance	-	-
Clearance accounts	-	-
Total	619,100.00	20,655,318.00

<i>Breakdown of Imprest and Salary Advance per Department</i>	FY 2022-2023	FY 2021- 2022
<i>Imprest</i>	Kshs	Kshs
County Secretary	-	1,468,320.00
Youth	-	-
Treasury	-	8,702,286.00
Governors	104,300.00	3,559,900.00
Education	-	506,223.00
Environment	-	308,250.00
Health	514,800.00	4,427,771.00
Trade	-	-

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Transport	-	179,140.00
Water	-	162,388.00
Tourism	-	310,200.00
Land	-	501,040.00
Agriculture	-	529,800.00
<i>Grand Total</i>	619,100.00	20,655,318.00

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	FY 2022-2023		FY 2021- 2022	
	Kshs		Kshs	
Deposits	91,677,107.00		84,720,500.20	
Retention Monies	6,518.00		6,518.00	
Total	91,683,627.00		84,727,018.20	
Ageing analysis for	91,683,627.00		84,727,018.20	
Ageing analysis: (deposits and retentions)	FY 2022-2023	% of the Total	FY 2021-2022	% of the Total
Under one year	39,782,956.00	43%	1,986,025.10	2%
1-2 years	14,161,952.00	15%	34,256,258.75	40%
2-3 years	6,067,190.00	7%	15,532,701.70	19%
Over 3 years	31,671,529.00	35%	32,952,032.65	39%
Total (tie to above total)	91,683,627.00	100%	84,727,018.20	100%

16. Fund Balance Brought Forward

	FY 2022-2023	FY 2021- 2022
	Kshs	Kshs
Bank Accounts	1,602,965,729.00	2,280,045,645.80
Cash in Hand	714,696.00	5,432,967.00
Outstanding Imprests and Advances	20,655,319.00	4,627,990.00
Third party deposits and retention	(84,727,018.00)	(73,759,504.80)
Total	1,539,608,726.00	2,216,347,098.00

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17. Prior Year Adjustments

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

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	-	(1,040,861,707.45)	(1,040,861,707.45)
Cash in Hand	-	(714,696.00)	(714,696.00)
Outstanding Imprests and Advances	-	(20,655,318.80)	(20,655,318.80)
Third party deposits and Retention	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	-	(1,062,231,722.25)	(1,062,231,722.25)

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Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	-

19. Increase/ (Decrease) in Deposits and Retention

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Deposits and Retentions as at 1 st July (A)	-	-
Deposits and Retention as at 30 th June (B)	-	-
Increase/ (Decrease) in Deposits and Retentions C= B-A	-	-

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	61,839,853.00	1,712,012	(61,839,853.00)	1,712,012
Construction of Civil Works	29,040,789.00	34,335,931	(29,040,789.00)	34,335,931
Supply of Goods	94,495,000.70	29,693,959	(94,495,000.70)	29,693,959
Supply of Services	129,766,023.00	29,098,122	(129,766,023.00)	29,098,122
Total	315,141,665.70	94,840,024	(315,141,665.70)	94,840,024

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

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Other Important Disclosures

4. External Assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2022-2023	FY 2021-2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

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Other Important Disclosures

c) Classes of providers of external assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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Other Important Disclosures

e) Purpose and use of external assistance.

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Baringo County Government**Baringo County Executive****Annual Report and Financial Statements for the year ended June 30, 2023****Other Important Disclosures****5. Payments by Third Party on Behalf of the County Executive**

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

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

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

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Other Important Disclosures

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

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

Related party transactions

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	101,675,052.00
<u>Transfers To Related Parties</u>		
Transfer to County Assembly	995,850,097.00	776,007,866.00
Transfers to Other County Government Entities	36,239,345.00	54,500,000.00
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	48,776,711.00	34,383,474.00
Total Transfers To Related Parties	1,080,866,153.00	864,891,340.00
<u>Transfers From Related Parties</u>		
Transfers From the CRF	7,396,661,429.00	5,859,843,020.00
Transfers From National Government MDAs	-	76,409,452.00
Transfers From SCs And SAGAs - National Government		-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	7,396,661,429.00	5,936,252,472.00

Baringo County Government**Baringo County Executive****Annual Report and Financial Statements for the year ended June 30, 2023****Other Important Disclosures****7. Establishment of other County Government Entities**

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Baringo County Small & Medium Enterprises Fund	2014	Baringo County	Chief Officer-Tourism
Baringo County Bursary Fund	2015	Baringo County	Chief Officer-Education
Baringo County Community Wildlife Conservation Fund	2014	Baringo County	Chief Officer-Tourism
Baringo County Emergency Fund	2015	Baringo County	Chief Officer-Finance
Baringo County Lake Bogoria Grants Fund	2015	Baringo County	Chief Officer-Tourism
Baringo County Youth and Women Fund	2014	Baringo County	Chief Officer-Youth
Baringo County (Executive) Car loan Scheme Fund	2015	Baringo County	Chief Officer-Finance
Baringo County (Executive) Mortgage Scheme Fund	2016	Baringo County	Chief Officer-Finance
Baringo County Assembly Fund	2014	Baringo County	Clerk to the County Assembly
Baringo County Persons with Disability Fund	2015	Baringo County	Chief Officer-Youth
Baringo County Cooperative Development Fund	2014	Baringo County	Chief Officer-Tourism
Baringo County Health Improvement Fund	2022	Baringo County	Chief Officer-Health
Baringo County Higher Education Loans Board	2014	Baringo County	Chief Officer-Education

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs 110,613,219 and Kshs 153,297,872 for the previous Financial year.

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9. Contingent Liabilities

Contingent Liabilities	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	-	-

Baringo County Government**Baringo County Executive****Annual Report and Financial Statements for the year ended June 30, 2023**

16. Progress on Follow up on Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Variance between financial statements and IFMIS reports	The management in consultation with National Treasury to clear unaccounted for transactions in IFMIS	Resolved	
1.2	Inaccuracies in statement of cashflows	This has been amended in subsequent financial statement	Resolved	
1.3	Variance between statement of comparison of budget and actual amounts	This has been amended in subsequent financial statement	Resolved	
1.4	Variance between FS and approved budget balances	This has been amended in subsequent financial statement		
1.5	Misclassification of expenditure	This has been corrected	resolved	
2	Other receipts - OSR			
3	Compensation of employees	Details on the concerned employees are available	resolved	
4.1	Unaccounted for imprest payments	This has been accounted fully	Resolved	
4.2	Unsupported expenditure	This has been supported fully	Resolved	
5.1	Unsupported other current transfers and grants	Transfers well supported	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.2	Transfers from conditional grants			
5.3	Unsupported transfers to Baringo Fund Account	Details supporting the payment are available for verification.	Resolved	
5.4	Unsupported grant to lake Bogoria Community	Reports related to payments are available for verification. Further, relevant regulations guiding the disbursement have been developed.	Resolved	
6	Nil social security benefits	This has been reflected in subsequent financial statements	Resolved	
7.1	Unsupported construction of buildings	The issue of ownership is still pending but they have been recorded in the asset register	Unresolved	
7.2	Unsupported construction of roads	Unresolved		
7.3	Unsupported construction and civil works	Unresolved		
7.4	Bulk fuel for construction of roads and civil works	Use of fuel cards incorporated to enhance accountability	Not resolved	
8	Unreconciled bank balances	Excluded amount in 213 bank accounts was disclosed as annexure. Transfers from 16 revenue accounts was done after closure of FY	resolved	
9	Outstanding	Unaccounted for transactions	Resolved	

Baringo County Government

Baringo County Executive

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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)
	Imprest and advances	have been cleared. All imprest surrendered and those outstanding transferred to payroll to be deducted from concerned staff. Detailed report on imprest movement schedule available		
10	Deposits and Retention	Miscellaneous Receipts are issued to suppliers upon retention of money once payment has been done to enhance accountability. Further, proper records and reconciliations are done promptly.	resolved	
11	Pending bills	Eligible pending bills have been factored in the current budget. Going forward, items not budgeted will not be procured	resolved	
Basis for Conclusion	Unaccounted for certified seeds, breeding stock and live animals	The basis of delivery is the public participation	Not resolved	
3	Delayed implementation of 10 donor funded projects	The projects mentioned are ongoing	resolved	
4	Failure to prepare FS for county entities	This has been prepared ready for audit	resolved	
5	Errors in FS	The errors have been corrected and some to be collected as prior year	resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		adjustments in current FY		
6	Electronic revenue collection system	Service contract has been renewed	resolved	
7	Compensation of employees in excess of mandatory limit	Budgetary adjustments and enhancement of revenue effected. New employment frozen except replacement which are done at lower cadres.	resolved	
8	Payment of salaries outside IPPD	All employees except 6 are currently paid through IPPD	resolved	
9	Irregular secondment of employees to NOREB	All employees have been recalled till the body is legally formalized	resolved	
10	Recruitment and promotion of staff	Baringo County Public Service Board has been vested the sole responsibility on recruitment and promotion so as to adhere to the law.	resolved	
11	Engagement of casual employees			
12	Discriminatory staff medical insurance scheme	All employees inclusive of ECD teachers are currently covered	resolved	
13	Payment of rent for Nairobi liaison office	Office meant to provide information about Baringo County to investors	Not resolved	
14	Irregular procurement of medical supplies			
15	Foreign currency	Account meant for revenue	Not resolved	Dec 2023

Baringo County Government

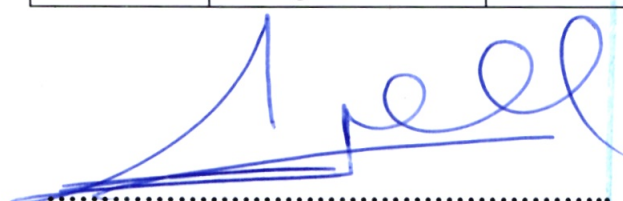
Baringo County Executive

Annual Report and Financial Statements for the year ended June 30, 2023

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)
	accounts operated in commercial banks	payments in Lake Bogoria from foreign tourist. Yet to get advisory from National Treasury		
16	Medical equipment service lease contract	Management have requested for the agreement with ministry of health	unresolved	October 2023
17	Irregular procurement of plant, machinery and equipment	This is done through national government accredited prequalified list ministry of roads	Resolved	
19	Legal fees	Pending bills to be factored in subsequent budgets	unresolved	2023/2024 FY
20	Implementation of E-procurement	e-procurement adopted except for specific donor funded and guided projects	resolved	
21	Stalled and unutilized projects	1.Surgical Ward Block 65% complete 2.County Monitoring and Evaluation Information System almost complete 3. Kabarnet Social Hall is 90% complete 4. Barwessa slaughter house is 95%complete 5. Kabarnet stadium is ongoing 6. Eldama ravine milk plant is complete and tender to equip awarded. 7. Guest house at ATC is 80% complete 8. thirteen health projects some are complete	70% resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		9. Marigat Youth empowerment center 10. Bartolimo farmers store complete and in use 11. Ossen athletic camp kitchen, sewerline and septic on data collection. 11. Unutilized 20 health facilities-awaiting budget for equipping and personnel		
Basis for conclusion	Long outstanding land rates and rent	Revenue mapping and rapid results initiative initiated to collect outstanding rates	resolved	
	Internal audit function	Audit charter ,annual audit plan independent budget and audit committee is in place	resolved	
	Lack of risk management strategies	Risk management policy has been approved	resolved	



COUNTY EXECUTIVE MEMBER
TREASURY & ECONOMIC PLANNING
06 DEC 2023
BARINGO COUNTY GOVERNMENT
P.O. Box 53-30400, KABARNET

County Executive Committee Member – Finance and Economic Planning
Date

**Baringo County Executive
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17. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,050,950,111.00	1,050,950,108.00	1,560,501,676.00	3,216,544,268.00	6,878,946,163.00
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	16,058,690.00	16,058,690.00
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	2,339,914.85	2,339,914.85
Agriculture Sector Development Support Project (ASDSP)	-	-	11,807,646.00	3,795,175.00	15,602,821.00
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	93,319,260.45	-	93,319,260.45
Emergency Locust Response Project Funding	-	-	27,186,056.15	40,345,758.00	67,531,814.15
Credit Financing Locally Led Climate	-	-	-	22,000,000.00	22,000,000.00
Total	1,050,950,111.00	1,050,950,108.00	1,692,814,638.60	3,301,083,805.85	7,095,798,663.45

**Baringo County Executive
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Annex 2 – Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
1.								
2.								
Sub-Total								
Construction Of Civil Works								
3.								
4.								
Sub-Total								
Supply Of Goods								
5.								
6.								
Sub-Total								
Supply Of Services								
7.								
Sub-Total								
Grand Total								

SEE ANNEX 11

**Baringo County Executive
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Annex 3 – Analysis Of Pending Staff Payables

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

**Baringo County Executive
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Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx-1	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Amounts Due To County Govt Entities							
3.	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Amounts Due To Third Parties							
5.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Others (Specify)							
6.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at 30th June 2023</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Joshua Kipsang	16.11.2022	69,300.00	-	69,300.00
Joshua Kipsang	09.12.2022	9,800.00	-	9,800.00
Hon. Elijah Kipkoros	14.12.2022	25,200.00	-	25,200.00
Bernard Chirchir	09.01.2023	514,800.00	-	514,800.00
Total		619,100.00	-	619,100.00

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
-	-	-	-	-
	-	-	-	-
Total	-	-	-	-

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Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	61,108,516.80	-	-	-	61,108,516.80
Buildings And Structures	1,907,010,313.75	354,890,138.05	-	-	2,261,900,451.80
Transport Equipment	796,968,822.50	141,744,990.65	-	-	938,713,813.15
Office Equipment, Furniture And Fittings	167,560,865.95	87,735,542.80	-	-	255,296,408.75
ICT Equipment	32,983,428.45	-	-	-	32,983,428.45
Machinery And Equipment	120,149,308.70	36,211,078.05	-	-	156,360,386.75
Heritage And Cultural Assets	25,018,742.00	-	-	-	25,018,742.00
Biological Assets	181,386,097.55	33,398,074.65	-	-	214,784,172.20
Intangible Assets	63,179,688.05	2,907,600.00	-	-	66,087,288.05
Infrastructure Assets- Roads, Rails	2,769,712,152.66	1,097,601,226.25	-	-	3,867,313,378.91
Work In Progress	-	-	-	-	-
Total	6,125,077,936.4	1,754,488,650.45	-	-	7,879,566,586.86

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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred, KShs	Amount Confirmed as received, KShs	difference	explanation
1.	County Assembly	88,734,000	244,474,859	401,108,000	261,533,238	995,850,097	995,850,097	-	-
2.	Emergency Locust Response Project Fund	-	-	27,186,056	40,435,758	67,621,814	67,621,814	-	-
3.	DANIDA	-	-	10,500,000	15,085,700	25,585,700	25,585,700	-	-
4.	Kenya Urban Institutional support	-	-		2,339,915.00	2,339,915	2,339,915	-	-
5.	Agriculture Sector Development Support Project (ASDSP)	-	-	18,621,532	-	18,621,532	18,621,532	-	-
6.	Kenya Climate Smart Agriculture Project (KCSAP)	-	-	106,847,956	-	106,847,956	106,847,956	-	-
7.	Baringo County Bursary Fund	-	-	-	40,154,400.	40,154,400	40,154,400	-	-
8.	Kabarnet Municipality	-	-	-	29,239,345	29,239,345	29,239,345	-	-
9.	Baringo County Lake Bogoria Community Fund	-	5,000,000	-	-	5,000,000	5,000,000	-	-
10.	Baringo County Emergency Fund	-	18,900,000	-	-	18,900,000	18,900,000	-	-
11.	Total	88,734,000	268,374,859	564,263,547	388,788,356	1,310,160,759	1,310,160,759		

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.....
Chief Officer Finance
County Executive




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Deputy Director Accounting Services
County Executive



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Annex 8 – Contingent Liabilities Register

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

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners
Climate Change Fund	Financing Locally-Led Climate Action Program	To reduce risk and vulnerability to climate change, strengthen resilience, enhance well-being and the capacity	Facilitation cost incurred for Baringo climate change action plan and participatory climate Risk vulnerability and capacity assessment	-	-	-	6,162,800	Baringo County Government Matching Fund	Baringo County Government
Kabarbesi Water Project	Rehabilitation of kabarbesi water project	To provide water for livestock and Irrigation	Desilting,fencing,installation of solar panels and pump,toilet, cattletrough	807,950	4,254,670	868,762		World bank IDA Funds	KCSAP CPCU and Min. of water and Irrigation
Kipcherere water project	Kipcherere water project	To provide water for livestock and Irrigation	Construction of 2 water tanks,construction of intake, fencing, cattle trough, supply and laying of pipes,rehabilitation of tanks, rehabilitation of 2 water intakes, rehabilitation of existing pipeline,communal water points	14,035,285	6,225,650	1,766,028		World bank IDA Funds	KCSAP CPCU and Min. of water and Irrigation
Rossey water project	Rossey water project	To provide water for livestock and Irrigation	Construction of intake,supply and laying of pipes,construction of two water tanks, cattle trough,communal water points	4,283,000	4,727,806	1,008,800		World bank IDA Funds	KCSAP CPCU and Min. of water and Irrigation
Sagat water project	Sagat water project	To provide water for livestock and Irrigation	Construction of intake,supply and laying of pipes, construction of twowatertanks,rehabilitation of one water tank, cattle trough,communal water points,rehabilitation of Bekipyo water intake,solarization	12,028,205	3,066,000			World bank IDA Funds	KCSAP CPCU and Min. of water and Irrigation

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Cheboruswo water project	Solarization and equipping of borehole	To provide water for livestock and Irrigation	Construction of two tanks, solarisation, construction of office and water kiosk, fencing, cattle trough, supply and pipe laying		9,928,400	765,886.60		World bank IDA Funds	KCSAP CPCU and Min. of water and Irrigation
Sertonje Water Project	Solarization and equipping of borehole	To provide water for livestock and Irrigation	Construction of one tank, solarisation, construction of office and water kiosk, laying of pipes, fencing, cattle trough		1,511,306			World bank IDA Funds	KCSAP CPCU and Min. of water and Irrigation
Pombo/Tangulbe i water project	Solarization and equipping of borehole	To provide water for livestock and Irrigation	Solarisation, construction of office and water kiosk, toilet, fabrication and installation of 50 m3 metallic tank		9,837,590		4,726,400	World bank IDA Funds	KCSAP CPCU and Min. of water and Irrigation

Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster Risk Management	Emergency Preparedness	Drought, Insecurity	Prepositioning of foodstuff to support vulnerable families affected by adverse effect of drought and resource based conflict (cattle rustling)	2640201	7,676,411	
	Emergency Response	Insecurity	Support conflict resolution and peace building initiatives among the worrying communities.	2640201	1,658,120	
	Emergency Response	Wild Wind, Floods, Fire	Support affected households and institution that were affected by fire outbreaks and flood	2640201	3,241,258	

Annex 11 Pending Accounts payables

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
Kurdan General	20/6/2023	payment for completion of fence at Ngambo	1,212,020	1,212,020	-	-	1,212,020	
Shokwei Logistics limited	22/6/2023	payment for renovation of maternity	499,992	499,992	-	-	499,992	
Sub-Total							1,712,012	
Construction Of Civil Works								
Life Water Drilling Limited	23/6/2023	payment for drilling chepirmogh borehole	2,996,400	2,996,400	-	-	2,996,400	
Mashan Logistics Ltd		payment for retention	327,930	327,930	-	-	327,930	
Bribeno holdings limited	25/6/2023	payment of drilling and developing Boito borehole	3,499,000	3,499,000	-	-	3,499,000	
Jantel works and services limited	16/2/2023	payment of Mintrilonchun water supply	1,954,740	1,954,740	-	-	1,954,740	
Remaki contractors limited	27/6/2023	supplies of pipes and fittings water project	499,600	499,600	-	-	499,600	
Tulei limited	30/6/2023	construction of parasinta water pan	2,495,600	2,495,600	-	-	2,495,600	
Sindilion Holdings	30/6/2023	drilling for Tirkimoi kamweton borehole	1,999,865	1,999,865	-	-	1,999,865	
Bendav Company limited	21/6/2023	drilling for Tinet borehole	3,000,000	3,000,000	-	-	3,000,000	

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	KICA engineering limited		Retention of Kailer cattle dip	127,000	127,000	-	-	127,000	
	Oakman General contractors limited		construction of cattle dip	1,090,087	1,090,087	-	-	1,090,087	
	Kamargut Hardware limited		renovation of Auction yard	1,100,000	1,100,000	-	-	1,100,000	
	Kurdan General contractors	27/6/2023	renovation of Auction yard	999,980	999,980	-	-	999,980	
	Lelan Construction and suppliers limited	23/06/2023	Renovation of cattle dip	585,400	585,400	-	-	585,400	
	Remaki Contractors Limited	29/6/2023	Renovation of cattle dip	503,400	503,400	-	-	503,400	
	Joflinks Ventures limited	29/06/2023	Renovation of cattle dip	508,400	508,400	-	-	508,400	
	Faslim Ventures limited	6/20/2023	completion of cattle dip	423,947	423,947	-	-	423,947	
	Tyche (K) limited		construction of cattle dip	139,872	139,872	-	-	139,872	
	Tensa investment company		Retention fee for completion of Hay shed	159,980	159,980	-	-	159,980	
	Besko investment limited		Release moiety of retention money	1,840,447	1,840,447	-	-	1,840,447	
	Kakapul construction company		Retention fee for construction of cattle dip	122,573	122,573	-	-	122,573	
	Bribeno holdings limited	22/6/2023	construction of lunge roads	1,994,498	1,994,498	-	-	1,994,498	
	Bribeno holdings limited	16/5/2023	Payments of lembus ward roads	3,985,295	3,985,295	-	-	3,985,295	
	CVG investment limited	23/5/2023	payment of Kahoya sosit road works	1,997,461	1,997,461	-	-	1,997,461	
	Konlee logistics limited	24/6/2023	payment for kangeri kwa mama ngeny roads	987,000	987,000	-	-	987,000	
	Konlee logistics limited	24/6/2023	Maintainance of lembus kwen road works	997,456	997,456	-	-	997,456	

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Sub-Total							34,335,931	
Supply Of Goods								
Alphils filling limited	26/6/2023	Supply of bulky fuel	1,500,000	1,500,000	-	-	1,500,000	
Flexilink filling station	8/6/2023	supply of bulky fuel	1,000,000	1,000,000	-	-	1,000,000	
Flexilink filling station	8/6/2023	Supply of bulky fuel	500,000	500,000	-	-	500,000	
Flexilink filling station	8/6/2023	supply of bulky fuel	4,000,000	4,000,000	-	-	4,000,000	
Alphilis investment company	7/3/2023	Fuel for grading roads	500,000	500,000	-	-	500,000	
Prisons Industry fund	17/4/2023	payment for Governor's podium	236,000	236,000	-	-	236,000	
Lelang Investors	14/6/2023	payment for supply of consumables food	98,440	98,440	-	-	98,440	
Bonble Valley Limited	30/5/2023	payment for supply of consumables food	107,750	107,750	-	-	107,750	
Bonble Valley Limited	2/6/2023	payment for supply of consumables food	115,780	115,780	-	-	115,780	
Tuimarc Enterorises	3/5/2023	payment for supply of consumable food	134,701	134,701	-	-	134,701	
Tuimarc Enterorises	13/6/2023	payment for supply of consumables food	109,980	109,980	-	-	109,980	
Tuimarc Enterorises	13/6/2023	payment for supply of consumables food	47,880	47,880	-	-	47,880	
Runoca Terik Limited	22/6/2023	Desing and printing of broad base roll up banners	223,740	223,740	-	-	223,740	
Jupitex Limited	13/6/2023	payment for supply of tyres	114,000	114,000	-	-	114,000	
Aquarus Solutions		payment for supply of Laptops core i7 HP	198,000	198,000	-	-	198,000	
Bonble Valley Limited	23/3/2023	payment for consumables	112,482	112,482	-	-	112,482	
Lelang Investors	9/5/2023	supply of consumble	85,220	85,220	-	-	85,220	

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Medix East Africa	17/10/2022	payment for supply of lab materials	500,629	500,629	-	-	500,629	
Kenya Medical Supplies Authority		supply of pharmaceuticals	16,291,220	16,291,220	-	-	16,291,220	
Futuretech Computer Solution	9/1/2023	payment for supply smart phone	570,000	570,000	-	-	570,000	
Rongbon company limited	26/6/2023	supply of laptop for CECM	278,000	278,000	-	-	278,000	
Kibirose enterprise	20/6/2023	supply of office stationary	96,600	96,600	-	-	96,600	
Ngaitech Technologies Ltd	20/6/2023	Payment for smartphone	169,200	169,200	-	-	169,200	
Remo Stationers Printers	27/6/2023	supply of office stationery	78,240	78,240	-	-	78,240	
KBO Dairy	31/5/2023	payment for supply of milk	3,960	3,960	-	-	3,960	
Alphils investment company limited	12/5/2023	supply of bulky diesel	240,000	240,000	-	-	240,000	
Koimet hardware and spares	2/12/2022	supply of engine oil	22,600	22,600	-	-	22,600	
Koimet hardware and spares	27/03/2023	supply of spare parts	19,100	19,100	-	-	19,100	
Alphils investment company limited	7/3/2023	supply of bulky diesel	500,000	500,000	-	-	500,000	
Koimet hardware and spares	8/4/2022	supply of engine oil	26,900	26,900	-	-	26,900	
BHOGALS toyota	28/6/2023	Payment of engine oil	7,888	7,888	-	-	7,888	
Koimet hardware and spares	15/11/2018	supply of engine oil	35,750	35,750	-	-	35,750	
Autizock Enterprise	26/6/2023	supply of spare parts	31,600	31,600	-	-	31,600	
Koimet hardware and spares	9/5/2018	supply of engine oil	15,100	15,100	-	-	15,100	
Koimet hardware and spares	12/2/2019	supply of engine oil	15,250	15,250	-	-	15,250	

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	Autizock Enterprise	5/4/2023	supply of spare parts	23,000	23,000	-	-	23,000	
	Jupitex limited	13/6/2023	supply of Yana Tyres	142,500	142,500	-	-	142,500	
	Naka Enterprises		supply of stationeries	185,599	185,599	-	-	185,599	
	Koimet Hardware and Spares	26/06/2023	Normal service	97,450	97,450	-	-	97,450	
	Koimet Hardware and spares	3/4/2023	normal service	12,900	12,900	-	-	12,900	
	Koimet Hardware and spares	19/4/2023	normal service	6,500	6,500	-	-	6,500	
	Rongbon Company	25/6/2023	supply of Laptop	240,000	240,000	-	-	240,000	
	Kingkem Enterprise Limited		Supply and delivery of Heifers	1,000,000	1,000,000	-	-	1,000,000	
Sub-Total								29,693,959	
Supply Of Services									
	Kamelilo Vocational Training Centre		payment for driving course	1,992,000	1,992,000	-	-	1,992,000	
	Konza Center Technologies Development		payment for installation contact centre	3,000,000	3,000,000	-	-	3,000,000	
	Lake Bogoria SPA Resort	4/5/2023	conference fee	102,080	102,080	-	-	102,080	
	Postal Cooperation of kenya	7/3/2023	payment for service rendered	11,200	11,200	-	-	11,200	
	Institute of Human Resource Management	15/7/22	payment for subscription fee	150,800	150,800	-	-	150,800	
	Top Speed	3/2/2023	payment for normal service	19,500	19,500	-	-	19,500	

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Top Speed	17/3/2023	payment for normal service	68,500	68,500	-	-	68,500
Lake Bogoria SPA Resort	12/5/2023	payment for catering /Hospitality	240,000	240,000	-	-	240,000
Kendolynn Enterprises Kabarnet	30/6/2023	payment for cleaning service	108,000	108,000	-	-	108,000
Kendolynn Enterprises Kabarnet	31/5/2023	payment for supply of cleaning services	108,000	108,000	-	-	108,000
Bhogals Garage ltd	6/6/2023	payment for normal service	46,800	46,800	-	-	46,800
Lake Bogoria SPA Resort	14/5/2023	Payment for conference	562,500	562,500	-	-	562,500
Bhogals Garage ltd	26/6/2023	payment for normal service	58,386	58,386	-	-	58,386
TLO Advocates LLP & Company		payment for charges for eloret ELC MISC	400,000	400,000	-	-	400,000
Limo R.K & Company Advocates		payment for charges for eloret ELC MISC	500,000	500,000	-	-	500,000
The Koriema resort		Payment for conference	6,990	6,990	-	-	6,990
Council of Governors		payment for annual intergovernmental	2,000,000	2,000,000	-	-	2,000,000
Council of Governors		payment for annual legal fee	1,000,000	1,000,000	-	-	1,000,000
Council of Governors		payment for annual devolution conference	2,000,000	2,000,000	-	-	2,000,000
Kenya Commercial Bank	15/10/2018	payment for 2% commission on revenue	2,015,041	2,015,041	-	-	2,015,041
Riverbank Solution limited	13/4/2023	payment for 2% commission	1,102,149	1,102,149	-	-	1,102,149
Riverbank Solution limited	19/7/2021	payment for 2% commission on revenue	891,007	891,007	-	-	891,007
Kenya Commercial Bank	11/2/2022	payment for 2% commission on revenue	734,544	734,544	-	-	734,544
Riverbank Solution limited	18/1/2023	payment of 2% commission	686,348	686,348	-	-	686,348

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	Kenya Commercial Bank	27/6/2018	payment for commission 2%	1,081,909	1,081,909	-	-	1,081,909	
	Institute of internal Auditors		payment for annual seminar	174,000	174,000	-	-	174,000	
	Ambira Auto Spare parts	20/6/2023	payment for normal service	22,900	22,900	-	-	22,900	
	Kenya insitute of Highways and building	15/3/2023	payment for tuition fees	30,688	30,688	-	-	30,688	
	ICPAK	1/3/2023	payment for seminar fees	20,000	20,000	-	-	20,000	
	Merica Hotel	11/1/2023	payment for conference fee	49,000	49,000	-	-	49,000	
	DLMC	14/4/2023	Payment for market association for 65%-25%	259,700	259,700	-	-	259,700	
	DLMC	20/5/2023	Payment for market association for 65%-25%	215,550	215,550	-	-	215,550	
	Lake Bogoria Spa	14/6/2023	payment for conference fee	22,000	22,000	-	-	22,000	
	Bontana Hotel	20/1/2023	payment for full day conference	50,000	50,000	-	-	50,000	
	Standard Group	31/5/2023	payment for waiver	324,800	324,800	-	-	324,800	
	Bontana Hotel	31/3/2023	Payment for conference fee	652,800	652,800	-	-	652,800	
	Agricultural Fiance Corporation		payment for rent	731,330	731,330	-	-	731,330	
	Kenya power ltd		Payment for supply of bill to sagat	29,877	29,877	-	-	29,877	
	KSG		Payment for fee	152,000	152,000	-	-	152,000	
	Kenya Institute of supplies management		payment for KISM fee	139,200	139,200	-	-	139,200	
	Kenya Forestry Research Institute	2/9/2022	payment for conference pakage	212,000	212,000	-	-	212,000	
	Kenya power	2/5/2023	payment for Kirandich water supply	5,462,183	5,462,183	-	-	5,462,183	
	Rifty Valley Hills Resort	31/5/2023	payment of conference fee	232,300	232,300	-	-	232,300	

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	Kenya power		payment for bill	17,240	17,240	-	-	17,240	
	ICPAK		Payment for conference fee	60,000	60,000	-	-	60,000	
	Safaricom Limited		supply of airtime	71,000	71,000	-	-	71,000	
	Postal Corporation of Kenya		Corporate annual Box rental fee	37,800	37,800	-	-	37,800	
	Koimet hardware and spares	5/2/2022	Repair of GK 873G	22,000	22,000	-	-	22,000	
	KPLC		Payment for electricity bill	20,000	20,000	-	-	20,000	
	KPLC		Payment for electricity bill	30,000	30,000	-	-	30,000	
	KPLC		Payment for electricity bill	30,000	30,000	-	-	30,000	
	Bonarys Security Service	25/05/2021	Provision of security service	34,000	34,000	-	-	34,000	
	Bontana Hotel	16/12/2021	payment for conference	425,000	425,000	-	-	425,000	
	Kenya School Of Government		Tuition fees	264,600	264,600	-	-	264,600	
	KSG		Training fee	87,000	87,000	-	-	87,000	
	Institute of HRM		seminar fee	139,200	139,200	-	-	139,200	
	Rift valley hills Resort		provision of catering services	194,200	194,200	-	-	194,200	
Sub-Total								29,098,122	
Grand Total								94,840,024	

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Annex 12 Closing Bank Balance – Other Accounts

S/ No.	ACCOUNT NAME	ACCOUNT NUMBER	BANKING INSTITUTION	FY 2022/2023 Ksh.	FY 2021/2022 Ksh.
1	Baringo County Standing Imprest Acc	1141976226	KCB	348,081.00	19,835.00
2	Baringo North Sub County Acc	1151223360	KCB	79.50	101,423.65
3	Mogotio Sub County Account	1150620439	KCB	91,113.64	1,735.50
4	Tiaty Sub County Acc	1150812168	KCB	1,571.45	989,207.45
5	Baringo County Kimalel Acc	1148038116	KCB	306,804.00	-
6	Baringo County Assembly Opps Acc	1142302326	KCB	-	1,301,121.00
7	Baringo County Gvt Admin Acc	1151200948	KCB	878.00	161,673.30
8	Kabarnet Town Acc	1151177962	KCB	576.00	454.00
9	Baringo Central Sub County Acc	1151177687	KCB	1,395.30	1,105.30
10	Baringo County Gvt E/R Acc	1151021113	KCB	1,371.80	161,651.80
11	Baringo County Assembly Mortgage Fund Acc	1152063324	KCB	23,612,671.80	112,576,474.00
12	Baringo County Car Loan Account	1179328914	KCB	3,163,823.45	5,612,230.30
13	Baringo County Mortgage	1179329708	KCB	2,138,294.00	5,016,723.55
14	Marigat Sub District Hosp. Acc	1149248599	KCB	103,560.80	4,186.80
15	Kabartonjo District Hosp. Acc	1149215593	KCB	233,443.00	510,279.00
16	Chemolingot District Hosp. Acc	1149247665	KCB	626,227.25	722,127.25

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17	Kabarnet District Hosp. Imprest Acc.	1149215399	KCB	8,989,603.75	1,003.75
18	Eldama Ravine Sub District Hosp. Acc	1149251662	KCB	146,475.15	2,349,008.15
19	Baringo County Chmt Hssf Account	1148499059	KCB	250,099.96	253,420.96
20	Kenya Climate Smart Agr Pjt Baringo	1246287420	KCB	22,820,270.10	8,558.80
21	Baringo County Assembly Staff Car & Mortgage	1271884267	KCB	5,246,233.80	10,794,413.00
22	Baringo County Assembly Catering Account	1219723320	KCB	2,212,612.65	2,192,385.00
23	Baringo County Agricultural Sector Development Support Program	1233888803	KCB	32,461,256.50	17,095,321.50
24	Koibatek Atc Acc	1154242250	KCB	1,643,325.45	792,392.45
25	Emergency Locust Response	1285236629	KCB	35,855,672.85	1,166,120.00
26	Aiyebo Dispensary	1127461192	KCB	63,878.00	-
27	Akoroyan Dispensary	1222597705	KCB	130,641.85	-
28	Akwitchatis H/C	1169092764	KCB	132,547.00	-
29	Arama Dispensary	1132919118	KCB	59,212.30	-
30	Atiar Dispensary	1103379240	KCB	36,512.75	-
31	Ayatya Dispensary	1169064167	KCB	11,023.90	-
32	Barbarchun Dispensary	1263627927	KCB	135,097.90	-
33	Barsemoi Dispensary	1184232253	KCB	70,428.20	-
34	Bartabwa Dispensary	1133848842	KCB	350,355.05	-
35	Bartolimo Dispensary	1133448194	KCB	293,538.05	-
36	Barwesa H/C	1121831303	KCB	588,270.55	-
37	Bekibon Dispensary	1132780071	KCB	22,312.10	-
38	Benonin Dispensary	1280635738	KCB	74,996.45	-
39	Borowonin Dispensary	1132763967	KCB	24,759.35	-
40	Bossei Dispensary	1133186394	KCB	212,602.75	-
41	Cheberen Dispensary	1105717135	KCB	18,663.05	-
42	Chemasusu Dispensary	1199709115	KCB	22,018.90	-

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43	Chemoinoi Dispensary	1139368087	KCB	199,332.60	-
44	Chemoril Dispensary	1169093043	KCB	17,307.95	-
45	Chemsik Dispensary	1169094031	KCB	60,246.50	-
46	Chemura Dispensary	1281684198	KCB	74,512.90	-
47	Cheplambus Dispensary	1132579740	KCB	18,025.60	-
48	Chepturu Dispensary	1183785755	KCB	35,327.90	-
49	Chesirimion Dispensary	1169093698	KCB	87,328.55	-
50	Chesongo Dispensary	1122171544	KCB	20,614.80	-
51	Churo Gok Health Ccentre	1183418175	KCB	217,557.75	-
52	Eldume Dispensary	1183308949	KCB	72,197.20	-
53	Emining H/C	1105716740	KCB	0.10	-
54	Emsos Dispensary	1219795062	KCB	34,401.40	-
55	Equator Dispensary	1112615318	KCB	324,402.80	-
56	Esageri H/C	1112793445	KCB	164,999.95	-
57	Igure Dispensary	1132757487	KCB	453,527.15	-
58	Illingarua Dispensary	1132838584	KCB	16,884.65	-
59	Kabimoi Dispensary	1132722071	KCB	373.70	-
60	Kabiyet Dispensary	1112400672	KCB	18,357.05	-
61	Kabogor Dispensary	1130024288	KCB	70,845.10	-
62	Kalabata Dispensary	1127829564	KCB	126,268.45	-
63	Kamar Dispensary	1133484077	KCB	18,606.10	-
64	Kampi Samaki H/C	1103770713	KCB	285,635.00	-
65	Kamurio Dispensary	1157478271	KCB	67,152.85	-
66	Kapchepkisa Dispensary	1280080965	KCB	69,653.15	-
67	Kapchepkor Dispensary	1127575015	KCB	248,705.95	-
68	Kapchholoi Dispensary	1280899255	KCB	16,596.70	-
69	Kapindasim Dispensary	1129033996	KCB	429,641.80	-
70	Kapkein Dispensary	1128777908	KCB	17,446.80	-
71	Kapkelelwa Dispensary	1132778441	KCB	90,365.35	-

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72	Kapkiamo Dispensary	1157465464	KCB	556.00	-
73	Kapkitony Dispensary	1206124962	KCB	79,366.25	-
74	Kapkole Dispensary	1133634427	KCB	160,565.25	-
75	Kapkombe Dispensary	1169064442	KCB	95,960.70	-
76	Kapkomo Dispensary	1132428068	KCB	137,950.45	-
77	Kapkuei Dispensary	1128588935	KCB	128,264.35	-
78	Kapkuikui Dispensary	1205693726	KCB	94,895.70	-
79	Kapkures Dispensary	1202263534	KCB	160,055.60	-
80	Kapkut Dispensary	1224328027	KCB	20,503.25	-
81	Kaplel Dispensary	1132880432	KCB	2,365.25	-
82	Kapluk Dispensary	1127840320	KCB	53,377.85	-
83	Kaptimbor Dispensary	1128671964	KCB	132,872.75	-
84	Kaptiony Dispensary	1127317814	KCB	67,365.05	-
85	Kaptorokwa Dispensary	1165519933	KCB	20,047.65	-
86	Kaptum Dispensary	1124952667	KCB	24,737.05	-
87	Kaptumin Dispensary	1127808885	KCB	64,792.85	-
88	Kapturo Dispensary	1118115414	KCB	99,232.30	-
89	Kaptuya Dispensary	1180695526	KCB	16,866.35	-
90	Kapunyany Dispensary	1147811423	KCB	31,986.05	-
91	Kasaka Dispensary	1169064582	KCB	531,564.30	-
92	Kasiela Dispensary	1127769804	KCB	696.55	-
93	Kasisit Dispensary	1103366726	KCB	93,879.00	-
94	Kasitet Dispensary	1128545144	KCB	14,663.80	-
95	Kasoio Dispensary	1127503839	KCB	126,719.25	-
96	Kasok Dispensary	1103372734	KCB	363,388.80	-
97	Katibel Dispensary	1127417029	KCB	93,710.50	-
98	Keturwo H/C	1124400095	KCB	362,020.15	-
99	Kibagenge Community Dispensary	1184411034	KCB	-	-
100	Kibias Dispensary	1112568689	KCB	36,050.20	-

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101	Kibingor Dispensary	1132591678	KCB	102.70	-
102	Kibiriokwonin Dispensary	1128348411	KCB	71,948.15	-
103	Kiboio Dispensary	1128600676	KCB	24,719.60	-
104	Kibotany Dispensary	1279852429	KCB	15,307.75	-
105	Kimalel H/C	1107967635	KCB	298,283.75	-
106	Kimoriot Dispensary	1183868707	KCB	78,491.35	-
107	Kimose Dispensary	1184475407	KCB	22,044.15	-
108	Kimugul Dispensary	1127795295	KCB	192,249.75	-
109	Kinyach Dispensary	1127416405	KCB	17,102.20	-
110	Kipcherere Dispensary	1132780306	KCB	184,645.50	-
111	Kipkitur Dispensary	1133025722	KCB	101,037.75	-
112	Kiplombe Dispensary	1132782163	KCB	519,480.85	-
113	Kipngorom Dispensary	1115483811	KCB	2,911.48	-
114	Kipsacho Dispensary	1103367307	KCB	30,378.35	-
115	Kipsogon Dispensary	1132780039	KCB	389,320.10	-
116	Kipsoit Dispensary	1129500365	KCB	1,097.20	-
117	Kiptagich H/C	1103132679	KCB	340,845.40	-
118	Kiptoim Dispensary	1183387989	KCB	30,644.55	-
119	Kiptuno Dispensary	1105717267	KCB	25,563.00	-
120	Kiserian Dispensary	1103667424	KCB	86,489.90	-
121	Kisok Dispensary	1198320885	KCB	410,558.70	-
122	Kisonei Dispensary	1133478824	KCB	66,732.30	-
123	Kituro H/C	1103080687	KCB	122,614.15	-
124	Koimugul Dispensary	1206200790	KCB	-	-
125	Koitebes Dispensary	1132817323	KCB	74,728.20	-
126	Kokwa Island Dispensary	1111353387	KCB	66,755.55	-
127	Kolowa H/C	1120574226	KCB	264,415.05	-
128	Komolion Dispensary	1127440950	KCB	1,411.30	-
129	Koriema Dispensary	1133381626	KCB	15,603.80	-

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130	Koroto Dispensary	1127428411	KCB	52,417.45	-
131	Krezee Dispensary	1183457197	KCB	-	-
132	Kuikui H/C	1122795327	KCB	407,510.90	-
133	Lamaiwe Dispensary	1182885551	KCB	39,120.70	-
134	Lebolos Dispensary	1132780705	KCB	39,387.80	-
135	Lelgut Dispensary	1137176830	KCB	63,727.00	-
136	Likwon Dispensary	1132878098	KCB	70,668.05	-
137	Loboi Dispensary	1128507137	KCB	69,727.95	-
138	Loiwat Dispensary	1127411349	KCB	92,779.65	-
139	Lomuke Dispensary	1169093647	KCB	16,141.20	-
140	Loruk Dispensary	1119170249	KCB	118,949.00	-
141	Maji Mazuri Dispensary	1105717518	KCB	147,779.20	-
142	Maji Moto Dispensary	1132999189	KCB	61,615.25	-
143	Makutani Dispensary	1117703703	KCB	1,847.95	-
144	Maoi Dispensary	1280747595	KCB	35,318.85	-
145	Maron Dispensary	1131590643	KCB	1,085.65	-
146	Mochongoi H/C	1112637524	KCB	71,344.35	-
147	Mogorwo H/C	1103009214	KCB	155,476.40	-
148	Moigutwo Dispensary	1119967929	KCB	197,804.65	-
149	Molok Dispensary	1131368088	KCB	15,423.90	-
150	Molos Dispensary	1105717615	KCB	18,335.50	-
151	Molosirwe Dispensary	1128572540	KCB	95,924.85	-
152	Mormorio Dispensary	1127499238	KCB	436,624.50	-
153	Muchukwo Dispensary	1127574868	KCB	83,061.80	-
154	Nakoko Health Cnetre	1169093949	KCB	190,406.30	-
155	Nakurtakwei Dispensary	1119798876	KCB	37,849.70	-
156	Ngetmoi Dispensary	1130907724	KCB	81,920.60	-
157	Nginyang H/C	1103771892	KCB	192.80	-
158	Ngurubeti H/C	1125239727	KCB	23,819.30	-

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159	Nyimbei Dispensary	1169095550	KCB	167,486.10	-
160	Ochii Dispensary	1132062268	KCB	373.85	-
161	Ol Arabel Dispensary	1111058849	KCB	76,667.25	-
162	Olkokwe Dispensary	1132818303	KCB	211,350.05	-
163	Orokwo Dispensary	1206102179	KCB	15,039.90	-
164	Plesian Dispensary	1132384818	KCB	23,243.85	-
165	Pnai Dispensary	1169094104	KCB	33,308.20	-
166	Poi Dispensary	1125349417	KCB	107,904.45	-
167	Radad Dispensary	1105717364	KCB	35,650.90	-
168	Rebeko Dispensary	1169064108	KCB	75,660.80	-
169	Riongo Dispensary	1119772931	KCB	430.90	-
170	Riwo Dispensary	1133957552	KCB	41,842.10	-
171	Rondinin Dispensary	1127813277	KCB	69,734.05	-
172	Rosoga Dispensary	1120779391	KCB	230,420.45	-
173	Sabatia Dispensary	1132645530	KCB	29,027.15	-
174	Sabor Dispensary	1103372521	KCB	71,233.95	-
175	Sagasagik Dispensary	1277329087	KCB	18,047.75	-
176	Sagat Dispensary	1124955135	KCB	38,218.20	-
177	Salawa H/C	1103771310	KCB	235,553.45	-
178	Sandai Dispensary	1133892892	KCB	84,757.30	-
179	Seguton Dispensary	1132402786	KCB	19,810.25	-
180	Seretion Dispensary	1169092888	KCB	73,926.05	-
181	Sereton	1291143707	KCB	73,926.05	-
182	Seretunin H/C	1103072455	KCB	436,903.60	-
183	Sibilo Dispensary	1127464132	KCB	76,897.50	-
184	Sigoro Dispensary	1127323164	KCB	86,847.65	-
185	Simotwet Dispensary	1132657628	KCB	137,338.45	-
186	Sirata Dispensary	1183093616	KCB	60,955.25	-
187	Sirwa Dispensary	1113943149	KCB	90,258.35	-

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188	Sogon Dispensary	1127423940	KCB	28,960.25	-
189	Solian Dispensary	1132798655	KCB	45,415.35	-
190	Sore Dispensary	1128469650	KCB	37,408.35	-
191	Sorok Dispensary	1129074412	KCB	16,625.15	-
192	Sumeiyon Dispensary	1127456407	KCB	48,702.20	-
193	Sutyechun Dispensary	1183756666	KCB	108,100.70	-
194	Talai Dispensary	1127534807	KCB	64,452.95	-
195	Tangulgei H/C	1127834673	KCB	63.60	-
196	Tebei Dispensary	1132575869	KCB	384.75	-
197	Tenges H/C	1103418041	KCB	100,147.75	-
198	Tilingwo Dispensary	1223840875	KCB	45,486.25	-
199	Tiloi Dispensary	1169064329	KCB	35,251.80	-
200	Timboiywo Dispensary	1132596130	KCB	350.30	-
201	Timboroa H/C	1105716880	KCB	599,706.20	-
202	Tinet Dispensary	1112857621	KCB	19,042.10	-
203	Tinomoi Dispensary	1182306691	KCB	16,141.10	-
204	Tirimionin Dispensary	1103359371	KCB	482,706.60	-
205	Tiriondonin Dispensary	1119435226	KCB	135,163.55	-
206	Toniok Dispensary	1132777593	KCB	506.75	-
207	Topulen Dispensary	1200993055	KCB	81,466.50	-
208	Torongo H/C	1125427779	KCB	276,002.26	-
209	Tugumoi Dispensary	1132798892	KCB	36,103.10	-
210	Tuiyobei Dispensary	1157485782	KCB	36,994.45	-
211	Tuwit Dispensary	1279492961	KCB	76,916.60	-
212	Tuwo Dispensary	1281535931	KCB	18,610.95	-
213	Waseges Dispensary	1133538118	KCB	4,470.10	-
214	Yatya Dispensary	1127651692	KCB	42,611.50	-
215	Kiptaiwa Dispensary	1390280173321	Equity	17,517.15	-
216	Magonoi Dispensary	1390263958162	Equity	128,740.05	-

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217	Muserechi Dispensary	1310267168581	Equity	43,150.80	-
218	Oterit Community Dispensary	1310270385853	Equity	18,407.05	-
219	Saos Dispensary	1310167296489	Equity	20,539.60	-
220	Sinonin Dispensary	1310267199802	Equity	76,213.20	-
221	Tian Dispensary	1310198775503	Equity	2,651.05	-
222	Baringo County Eu Ideas A/C	1390278540166	Equity	58,746,092.18	5,262,900.97
223	Ngendalel Dispensary	01100088203400	CO-OP Bank	990.00	-
224	Oldebes Dispensary	141352514000	CO-OP Bank	82,053.95	-
225	Kisanana H/C	0102122024500	National Bank	550,314.00	-
226	Mugurin Dispensary	10211020327700	National Bank	123.90	-
227	Baringo Community Wildlife Conservancy Acc	01565100501395	Skyline Sacco	577.55	627.00
228	Baringo Emergency Fund Acc	1422765000010	Access Bank	3,340,688.30	953,803.05
229	Baringo County Lake Bogoria Grants Acc	1424355000010	Access Bank	656,786.90	3,954,226.90
230	Kabarnet Municipality Urban Development	144803001	Access Bank	51,304,007.26	45,257,643.00
231	Baringo County Institutional Grant	144802001	Access Bank	3,955.00	12,051,330.00
232	Baringo Youth And Women Fund	50451184601	Boresha Sacco	4,265,692.39	4,229,658.00
233	Baringo Cooperative Development Fund Acc	50451152201	Boresha Sacco	4,879,652.48	5,221,006.00
234	Baringo County Pwd Acc	50451280401	Boresha Sacco	6,264,974.28	6,556,565.00
235	Baringo County Sme Fund Account Acc	1390262572758	Equity	803,805.23	1,031,460.00
236	Baringo Bursary Fund Account Acc	1390262458895	Equity	17,912,979.00	11,300,569.00
237	Baringo County THS UC	1000537493	Central Bank	407,379.00	-
238	Baringo County Aggreg Industrial Parks	1000727039	Central Bank	-	-

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239	Baringo County Health Gok/UNFPA	1315923890	KCB	2.00	-
240	Baringo County Cooperative Development Fund	01141941031900	Cooperative Bank	8,513,215.50	-
241	Baringo South Sub County	1150712295	KCB	1,731.65	101.423.65
242	CBK , Baringo county revenue fund	1000171561	Central Bank	832,193,530	870,939,588.55
243	Baringo County Revenue Collection Acc	1141231549	KCB	15,049,193.27	39,016,318.47
244	Baringo County DFF Acc	1154241874	KCB	680,818.86	655,345.00
245	Baringo District Hosp. Acc	1149507659	KCB	9,080,812.00	23,110,807.00
246	Marigat Sub District Hosp. Acc	1149507950	KCB	2,085,348.00	1,212,462.00
247	Kabartonjo District Hosp. Acc	1149508043	KCB	1,481,939.00	2,331,160.00
248	Eldama Ravine District Hosp. Acc	1149507837	KCB	7,115,288.00	9,379,145.00
249	Chemolingot District Hosp.	1149508108	KCB	1,128,024.00	69,001.00
250	Mogotio District Hosp. Acc	1252238924	KCB	359,245.00	705,408.00
251	Lake Bogoria National Reserve Revenue acc	1252239084	KCB	1,405,670.00	1,150,097.00
252	Baringo Financing Locally Led Climate	1286305640	KCB	36,595.00	-
	Sub Total			1,188,260,676.74	1,194,921,403.45
253	Baringo County Revenue Collection Acc.	1142790762	KCB	\$5,817.89	\$1,014.49