

REPUBLIC OF KENYA

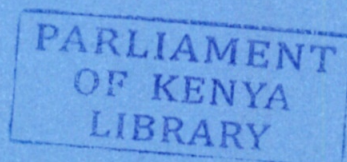


Enhancing Accountability

REPORT

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

OF



THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE

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

COUNTY GOVERNMENT OF BARINGO



**RECEIVER OF REVENUE
COUNTY GOVERNMENT OF BARINGO**

REVENUE STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023*

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1. Acronyms and glossary of terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
CECM	County Executive Committee Member
GOK	Government of Kenya
HSIF	Health Services Improvement Fund
COVID	Coronavirus Disease
NHIF	National Health Insurance Fund

b) Glossary of terms

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

2. Key Entity Information and Management

(a) Background information

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

(b) Principal activities

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

(c) Key Management Team

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Wilson Cheserek Ruto
2.	Accounting Officer- Finance and Revenue Management	CPA. Gikono Kiptoo
3.	Accounting Officer- Economic Planning	Michael K. Ngetich
4.	Accounting Officer- Roads and Transport	Geoffrey Kosgei
5.	Accounting Officer – Public Works & Infrastructure	Arch. Timothy K. Rotich
6.	Accounting Officer- Water, Sanitation and Irrigation	Milkah P. Chelagat
7.	Accounting Officer- Tourism and Wildlife Development	Nancy C. Korir
8.	Accounting Officer – Climate Change Management and Natural Resource	Silas B. Kwonyike
9.	Accounting Officer- Lands and Physical Planning	Dr. Nancy J. Chesire
10.	Accounting – Housing and Urban Development	Nelechurai Nancy Cathy

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No.	Designation	Name
11.	Accounting Officer- Agriculture	Anne Chewochei
12.	Accounting Officer- Livestock, Fisheries and Blue Economy	Wendot Chemjor
13.	Accounting Officer- Medical Services	Dr. Winnie Bore
14.	Accounting Officer- Public Health	Evans Ruto Kangugo
15.	Accounting Officer- Education and Vocational Training	Joseph Kimani Waiharo
16.	Accounting Officer- Youth Affairs, Sports and Gender	Korir Dennis Kimutai
17.	Accounting Officer- Culture, Social Services and Heritage	Victor Kipchumba Kandie
18.	Accounting Officer- Devolution and Special Programmes	James C. Chepyegon
19.	Accounting Officer- Public Service, Administration and E.Governance	Charles Kipkulei
20.	Accounting Officer- Industrialization and Cooperatives Development	Collins Plimo Nakedi
21	Director, Revenue Management	CPA Hillary Kipkoech Siror

Key Entity information and Management (continued)

(d) County Headquarters

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

(e) Baringo County Treasury

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

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(f) Independent Auditor

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

(g) Principal Legal Adviser

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

(h) Bankers

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

(i) County Attorney

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

3. Foreword By the CECM Finance and Economic Planning

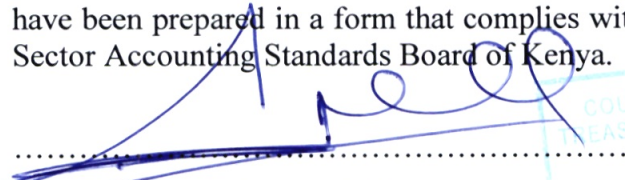
PFM Act, 2012 section 165(1) (2) (3) mandates the receiver of revenue to prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year. As defined in our service charter the key mandate of county treasury is to mobilize resources and collect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

In the year under review, the County Government of Baringo realize a performance of Kshs. 312,102,220 declared by the receiver of revenue as own source revenue. The sources of this revenues are: game park fees; animal stock sale fees; Parking Fees; produce and other cess; land rates; property rent; single business permit; Liquor license fees; market fees and hospital user charges among others.

The County Executive Committee (CEC) Member for Finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2023.

The CEC Member for Finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's revenue raised during the financial year ended June 30, 2023. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its ROR Revenue statements as well as the adequacy of the systems of internal financial control.

Further the CEC member for finance confirms that the County Government's ROR Revenue statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.


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

21 NOV 2023

*Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2023*

4. Management Discussion and Analysis

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

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

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

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

The table below shows the actual performances in comparison with the budgeted amount for the financial year 2022/2023 with its variances;

		FY 2022/2023			
	REVENUE SOURCE	ANNUAL BUDGET	ACTUAL	VARIANCE	% ACHIEVEMENT
1	Cess	41,663,394.00	32,431,367.00	9,232,027.00	78%
2	Land/Poll Rate	25,275,127.00	9,608,551.00	15,666,576.00	38%
3	Single/Business Permits	41,544,579.00	36,458,010.00	5,086,569.00	88%
4	Property Rent	-	23,646,520.00	(23,646,520.00)	0%
5	Parking Fees	-	12,858,000.00	(12,858,000.00)	0%
6	Market Fees	40,894,111.00	9,491,890.00	31,402,221.00	23%
7	Advertising	-	4,021,625.00	(4,021,625.00)	0%
8	Hospital Fees	162,021,932.00	153,444,583.00	8,577,349.00	95%
9	Public Health Service Fees	6,205,390.00	3,934,700.00	2,270,690.00	63%
10	Physical Planning and Development	-	134,800.00	(134,800.00)	0%
11	Hire Of County Assets	4,174,531.00	3,203,644.00	970,887.00	77%
12	Administration Control Fees and Charges	10,598,990.00	9,909,750.00	689,240.00	93%

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13	Park Fees	55,051,460.00	12,958,780.00	42,092,680.00	24%
	Total	387,429,514.00	312,102,220.00	75,327,294.00	81%

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5. Statement of Receiver of Revenue's Responsibilities

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

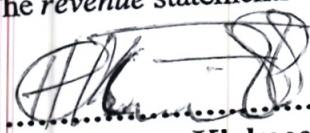
The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (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 statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *County Government of Baringo receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya (GOK). The Receiver of Revenue is of the opinion that the *County Government of Baringo receiver of revenue* account gives a true and fair view of the state of *County Government of Baringo receiver of revenue* transactions during the financial year ended June 30, 2023, and of the *County Government of Baringo* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

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

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on ... 21/11/2023

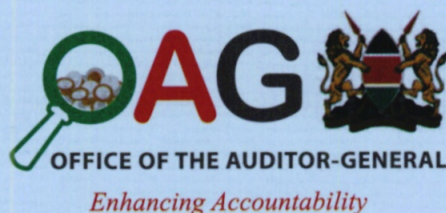


CPA Hillary Kipkoech Siror
County Receiver of Revenue
ICPAK M/No. 8891

DIRECTOR REVENUE MANAGEMENT
BARINGO COUNTY GOVERNMENT
21 NOV 2023
P.O BOX 53-30400 KABARNET

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

PREAMBLE

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

- A. Report on the Revenue Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Baringo set out on pages 1 to 23, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and disbursements, statement of comparison of budget and actual amounts for the year then

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

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Revenue Statements

Review of the revenue statements revealed the following inaccuracies;

- i. The statement of receipts and disbursements reflects comparative balance for total County own source revenue of Kshs.264,898,800 which differs from the recomputed amount of Kshs.263,990,939 by unreconciled variance of Kshs.907,861.
- ii. Further, the statement of receipts and disbursements reflects disbursements to County Revenue Fund of Kshs.357,166,840 which differs from the own source revenue recorded receipts in the County Revenue Fund of Kshs.160,348,609 resulting in unreconciled variance of Kshs.196,818,231.
- iii. The statement of financial assets and liabilities reflects total financial assets balance of Kshs.39,948,034 which differs from the total financial liabilities balance of Kshs.39,674,212 resulting in a variance of Kshs.273,822 which has not been reconciled.
- iv. Further, the statement of financial assets and liabilities further reflect payables due to County Revenue Fund balance of Kshs.39,674,212 as disclosed in Note 22 to the revenue statements. However, the balance differs from the recomputed amount of Kshs.40,091,002 resulting in unreconciled variance of Kshs.416,790.

In the circumstances, the accuracy and completeness of balances reflected in the revenue statements could not be confirmed.

2. Cash and Cash Equivalents Balance

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.39,948,034. However, the amount differs from the balance due for disbursement reflected in the statement of receipts and disbursements of Kshs.39,674,212 resulting in unreconciled variance of Kshs.273,822. The variance is attributed to cash in hand which has not been disclosed in the revenue statements as due for disbursement.

Further, the balance includes seven (7) M-pesa paybill account balances amounting to Kshs.469,820. However, cash book extracts and M-Pesa statements for four (4) paybill accounts were not provided for audit.

In the circumstances, the completeness, accuracy and fair statement of cash and cash equivalents balance could not be confirmed.

3. Unsupported Receipts from Hire of County Assets

The statement of receipts and disbursements reflects County own source revenue from hire of county assets of Kshs.3,203,644 as disclosed in Note 11 to the revenue statements. However, invoices in support of the hire of county assets were not provided for audit. Further, review of the supporting schedules revealed that different rates were charged for the hiring of the exhauster services. No explanation was provided for the difference in rates used.

In the circumstances, the propriety, completeness and accuracy of the reported revenue on hire of county assets could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total own source revenue budget and actual on comparable basis of Kshs.387,429,514 and Kshs.312,102,220 respectively resulting to revenue shortfall of Kshs.75,327,294 or 19% of the budget. The revenue shortfall may have affected the planned activities and impacted on service delivery to the residents of Baringo County.

2. Long Outstanding Land Rates and Property Rent

Note 23 to the revenue statements reflects arrears in land rates and property rent amounting to Kshs.71,552,190 and Kshs.96,957,457 respectively all totalling to Kshs.168,509,647. The amount includes Kshs.158,625,584 which has been outstanding for more than one year. The Management has not put in place any measures to enforce the collection of the long outstanding revenue. The County Government may not be able to fully collect the arrears which may affect delivery of goods and service to residents of Baringo County. Further, recoverability of the long outstanding rates remains doubtful.

My opinion is however not modified in respect of the above matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Disburse Revenue to the County Revenue Fund

The statement of receipts and disbursements reflects Kshs.39,674,211 as total balance due for disbursement. This is contrary to Regulation 81(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that the receivers of revenue shall promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

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

2. Unbudgeted Own Source Revenue

The Receiver of Revenue received an amount of Kshs.40,660,945 from sources for which were not budgeted. This is contrary to Regulation 31(a) of the Public Finance Management (County Governments) Regulations, 2015 which states that all revenue and expenditure shall be entered into the County Government budget estimates. No explanation was provided for failure to budget for revenue from the four sources.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The standards require that I plan and perform

the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the Revenue Statements, Management is responsible for assessing the Receiver of Revenue's ability to continue to sustain 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 terminate the Receiver of Revenue 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 revenue statements described above, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Receiver of Revenue'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 Receiver of Revenue to cease to sustain services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Receiver of Revenue to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

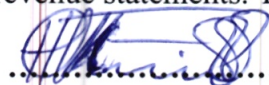
04 January, 2024

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023

7. Statement of Receipts and Disbursements for the year ended 30th June 2023

	Note	FY 2022/2023 Kshs	FY 2021/2022 Kshs
County Own Source Revenue			
Cess	1	32,431,367.00	32,914,366.00
Land Rate	2	9,608,551.00	4,916,383.00
Single/Business Permits	3	36,458,010.00	37,301,917.00
Property Rent	4	23,646,520.00	23,278,870.00
Parking Fees	5	12,858,000.00	11,684,100.00
Market Fees	6	9,491,890.00	6,957,260.00
Advertising	7	4,021,625.00	-
Hospital Fees	8	153,444,583.00	134,521,893.00
Public Health Service Fees	9	3,934,700.00	2,433,670.00
Physical Planning and Development	10	134,800.00	-
Hire Of County Assets	11	3,203,644.00	-
Conservancy Administration	12	-	-
Administration Control Fees and Charges	13	9,909,750.00	1,894,830.00
Proceeds from sale of assets	14	-	-
Park Fees	15	12,958,780.00	8,087,650.00
Other Fines, Penalties, And Forfeiture Fees	16	-	-
Miscellaneous receipts	17	-	-
Total County Own Source Revenue		312,102,220.00	264,898,800.00
Other Receipts			
Donations/Grants Not Received Through CRF	18	-	-
Total Other Receipts		-	-
Total Receipts		312,102,220.00	264,898,800.00
Balance b/f at the beginning of the year		85,155,621.60	24,339,304.60
Disbursements To CRF		357,166,839.97	204,082,483.00
Bank charges	19	416,790.00	-
Balance Due for Disbursement		39,674,211.63	85,155,621.60

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 21/11 2023 and signed by:



CPA Hillary Kipkoech Siror
 County Receiver of Revenue

(Ref: PFM ACT section 165, 2(a))

DIRECTOR REVENUE MANAGEMENT
BARINGO COUNTY GOVERNMENT
21 NOV 2023
P.O BOX 53-30400 KABARNET



Robert K. Koech
 Head of Revenue Reporting

ICPAK M/No

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023*

8. Statement of Financial Assets and Liabilities As at 30th June 2023

	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	39,674,211.63	85,155,621.60
Cash In Hand	21	273,822.00	714,696.00
Total Financial Assets		39,948,033.63	85,870,317.60
Total Financial Assets		39,948,033.63	85,870,317.60
Financial Liabilities		-	-
Payables-Due to CRF	22	39,674,211.63	85,155,621.60
Total Financial Liabilities		39,674,211.63	85,870,317.60

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 21/11 2023 and signed by:

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

DIRECTOR REVENUE MANAGEMENT
BARINGO COUNTY GOVERNMENT
21 NOV 2023
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.....
Robert K. Koech
Head of Revenue Reporting
ICPAK M/No

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	35,663,394.00	6,000,000.00	41,663,394.00	32,431,367.00	9,232,027.00	78%
Land Rate	18,841,828.00	6,433,299.00	25,275,127.00	9,608,551.00	15,666,576.00	38%
Single/Business Permits	36,544,579.00	5,000,000.00	41,544,579.00	36,458,010.00	5,086,569.00	88%
Property Rent	-	-	-	23,646,520.00	(23,646,520.00)	0%
Parking Fees	-	-	-	12,858,000.00	(12,858,000.00)	0%
Market Fees	34,572,178.00	6,321,933.00	40,894,111.00	9,491,890.00	31,402,221.00	23%
Advertising	-	-	-	4,021,625.00	(4,021,625.00)	0%
Hospital Fees	123,821,932.00	38,200,000.00	162,021,932.00	153,444,583.00	8,577,349.00	95%
Public Health Service Fees	4,205,390.00	2,000,000.00	6,205,390.00	3,934,700.00	2,270,690.00	63%
Physical Planning and Development	-	-	-	134,800.00	(134,800.00)	0%
Hire Of County Assets	4,174,531.00	-	4,174,531.00	3,203,644.00	970,887.00	77%
Conservancy Administration	-	-	-	-	-	0%
Administration Control Fees and Charges	9,598,990.00	1,000,000.00	10,598,990.00	9,909,750.00	689,240.00	93%
Proceeds from sale of assets	-	-	-	-	-	0%
Park Fees	45,051,460.00	10,000,000.00	55,051,460.00	12,958,780.00	42,092,680.00	24%
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-	-	0%

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Miscellaneous Receipts	-	-	-	-	-	0%
Total County Own Source Revenue	312,474,282.00	74,955,232.00	387,429,514.00	312,102,220.00	75,327,294.00	81%
Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	0%
Total Other Receipts	-	-	-	-	-	0%
Total Receipts	312,474,282.00	74,955,232.00	387,429,514.00	312,102,220.00	75,327,294.00	81%

Below are commentary on significant under realisation of revenue;

(a) Cess

The category involves cess from all sectors. The initial target was almost achieved but increased during the second supplementary done and approved almost to the end of the financial year.

(b) Land Rates

We managed to collect 38% of the target from the revenue source. During budgeting and supplementary periods, the budget team and the assembly increased the target considering the outstanding arrears not butting in place the strategies for recovery of the arrears and the existing unresolved cases.

(c) Single Business Permits

The initial target was achievable but increased during second supplementary done and approved almost to the end of the financial year.

(d) Park Fees

These are revenues from the entry fees of our games parks within the County. The sector was mainly affected by the Covid 19, the overflow of water which lead to submergence of the park main gate and part of the roads leading to the springs inside the park. Since then, the sector have never picked but also additional budget was added during the last supplementary without the analysis of the actual collection.

(e) Market Fees

During budgeting, we had categorised the amount for parking fees, house rents and advertising to market fees but later categorised each source independently to conform to the reporting template

(f) Hospital fees

The performance for the source was 95% of the target mainly because of payment of NHIF capitation in time.

The County Receiver of revenue's financial statements were approved on 21/11/ 2023 and signed by:



CPA Hillary Kipkoech Siror
County Receiver of Revenue



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

10. Statement of Arrears of Revenue As at 30th June 2023

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 2022) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2023 C	Total arrears as at 30 June 2023 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	-	-	-		
Land rate	65,978,607.00	5,573,583.00	-	71,552,190.00	CECM Finance & Economic planning approved the waiver last year and is planning for this year	
Single/Business Permits	-	-	-	-		
Property Rent	92,646,977.00	4,310,480.00	-	96,957,457.00	Formation of plot transfer committee Adoption of RRI strategy for recovery of arrears	
Parking Fees	-	-	-	-		
Market Fees	-	-	-	-		
Advertising	-	-	-	-		
Hospital Fees	-	-	-	-		
Public Health Service Fees	-	-	-	-		
Physical Planning and Development	-	-	-	-		
Hire Of County Assets	-	-	-	-		
Conservancy Administration	-	-	-	-		
Administration Control Fees and Charges	-	-	-	-		
Park Fees	-	-	-	-		

**Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023**

Other Fines, Penalties, And Forfeiture Fees	-	-	-	-	
Miscellaneous	-	-	-	-	
Total Arrears	158,625,584.00	9,884,063.00	-	168,509,647.00	



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




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

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Recognition of Receipts

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

3. Budget

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

5. Revenue in Arrears

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

6. Disbursements to CRF

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

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2023

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023*

12. Notes to the Financial Statements

1. Cess

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Farm produce	11,210,447.00	15,624,866.00
Quarrying	5,288,700.00	7,261,800.00
Livestock	15,932,220.00	10,027,700.00
Fish farming	-	-
Others	-	-
Total	32,431,367.00	32,914,366.00

2. Land rates

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Land rates	9,608,551.00	4,916,383.00
Land penalties and interest	-	-
Arrears	-	-
Total	9,608,551.00	4,916,383.00

3. Single /Business Permits

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Business permit application fees	868,600.00	1,478,700.00
Annual Business permit fees	34,960,568.00	35,714,302.00
Business permit penalties and interest	628,842.00	108,915.00
Business permit fees arrears	-	-
Total	36,458,010.00	37,301,917.00

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
County Housing	16,017,472.00	13,924,466.00
Plot Rent	7,304,048.00	8,485,484.00
Tenancy Agreement	-	-
Transfer of Property	325,000.00	868,920.00
Stalls/kiosks rent	-	-
Others	-	-
Total	23,646,520.00	23,278,870.00

5. Parking Fees

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Street parking fees	2,898,850.00	1,949,950.00
Monthly toll/sticker fees	-	-
Motorbike fees	-	900.00
Registration fees	-	-
Reserved parking	965,300.00	540,000.00
Bus Park fees	8,993,850.00	9,193,250.00
Others	-	-
Total	12,858,000.00	11,684,100.00

6. Market Fees

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Market entry fees	9,491,890.00	6,957,260.00
Hawking fees	-	-
Others	-	-
Total	9,491,890.00	6,957,260.00

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Branding	210,500.00	-
Billboard advertising	2,178,625.00	-
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	1,477,500.00	-
Tent advertising	155,000.00	-
Street pole/clock advertising	-	-
others	-	-
Total	4,021,625.00	-

8. Hospital Fees

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Level 5 hospitals	-	-
Level 4 hospitals	153,444,583.00	134,521,893.00
Others	-	-
Total	153,444,583.00	134,521,893.00

9. Public Health Service Fees

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Inspection of buildings/premises/Institutions	3,934,700.00	1,913,400
Inspection for issuance of hygiene license	-	518,200
Vaccination: Yellow fever, Typhoid, etc	-	2,000
Applications for medical examination	-	-
Sanitation inspection for schools	-	-
Public health permit	-	-
Rodent Control/Fumigation	-	-
Others	-	-
Total	3,934,700.00	2,433,670.00

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	-	-
Building plans approval	134,800.00	-
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Others	-	-
Total	134,800.00	-

11. Hire Of County Assets

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	612,500.00	-
Hire of County Stadia	-	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers (ATC)	2,591,144.00	-
Others	-	-
Total	3,203,644.00	-

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Refuse disposal fees	-	-
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	-	-
Disposal of carcasses	-	-
Noise control	-	-
Others	-	-
Total	-	-

13. Administration Control Fees and Charges

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Weights and measures	691,620.00	-
Fire Services	-	-
Liquor licenses	6,205,500.00	-
Betting levy	-	-
Veterinary Services	3,012,630.00	1,894,830.00
Total	9,909,750.00	1,894,830.00

14. Proceeds from sale of assets.

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statement (Continued)

15. Park Fees

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	12,811,480.00	8,087,650.00
Filming and Photography fees	92,500.00	-
Camping fees	54,800.00	-
Balloon landing fees	-	-
Others	-	-
Total	12,958,780.00	8,087,650.00

16. Other Fines, Penalties and Forfeitures

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Impounding Fees	-	-
Towing Fees	-	-
Others	-	-
Total	-	-

17. Miscellaneous Receipts

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Commissions	-	-
Others	-	-
Total	-	-

*Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statement (Continued)

18. Donations And Grants Not Received Through CRF

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Donations	-	-
Grants	-	-
Others	-	-
Total	-	-

19. Bank Charges

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bank Charges & Commissions	416,790.00	-
Total	416,790.00	-

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2022/2023	FY 2021/2022
			Kshs	Kshs
Baringo County Rev Collection Acc 1142790762	5,817.89	140.61	818,053.50	118,695.33
Baringo County Revenue Collection Acc 1141231549	15,049,193.27	-	15,049,193.27	39,016,318.47
Baringo District Hospital Acc 1149507659	9,080,812.00	-	9,080,812.00	23,110,807.00
Marigat Sub-District Hospital Acc 1149507950	2,085,348.00	-	2,085,348.00	1,212,462.00
Kabartonjo District Hospital Acc 1149508043	1,481,939.00	-	1,481,939.00	2,331,160.00
Eldama Ravine District Hospital Acc 1149507837	7,115,288.00	-	7,115,288.00	9,379,145.00
Chemolingot District Hospital Acc 1149508108	1,128,024.00	-	1,128,024.00	69,001.00
Baringo County Government Revenue – DFF 1154241874	680,818.86	-	680,818.86	655,345.00
Lake Bogoria N. Reserve 1252239084	1,405,670.00	-	1,405,670.00	1,150,097.00
Mogotio District Hospital 1252238924	359,245.00	-	359,245.00	705,408.00
Baringo County Revenue Collection Paybill 315330	172,955.00	-	172,955.00	219,603.00

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023

Baringo District Hospital Paybill 252230	207,695.00	-	207,695.00	37,780.00
Chemolingot District Hospital Paybill 301630	0.00	-	0.00	100.00
Eldama Ravine District Hospital Paybill 235730	34,070.00	-	34,070.00	5,330.00
Kabartonjo District Hospital Paybill 313530	5,700.00	-	5,700.00	5,540.00
Marigat District Hospital Paybill 804930	13,350.00	-	13,350.00	-
Mogotio District Hospital Paybill 4077869	300.00	-	300.00	-
Lake Bogoria N. Reserve Paybill 940775	35,750.00	-	35,750.00	180,450.00
Total			39,674,211.63	85,155,621.60

20 (a) Balance carried forward as at 30th June 2023 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	32,620,575.63	6th July 2023
Disbursement 2	7,053,636.00	5th August 2023
Total	39,674,211.63	

21. Cash in hand

Description	FY 2022/2023 Kshs	FY 2021/2022 Kshs
Cash Balance	273,822.00	714,696.00
Mobile Money	-	-
Others	-	-
Total	273,822.00	714,696.00

22. Payables- Due To CRF

Payables	FY 2022/2023 Kshs	FY 2021/2022 Kshs
Balance b/f at the beginning of the year	85,155,621.60	24,339,304.60
Amount collected during the year	312,102,220.00	264,898,800.00
Amounts disbursed to CRF during the year	357,166,839.97	204,082,483.00
Balance c/d at the end of the year	39,674,211.63	85,155,621.60

***Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023***

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year as per the bank balances in note 19 above.

Notes to the Financial Statement (Continued)

23. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	-	-	-	-	-
Land rate	5,573,583.00	13,220,410.00	14,265,841.00	38,492,356.00	71,552,190.00
Single/business permits	-	-	-	-	-
Property rent	4,310,480.00	8,230,400.00	15,120,300.00	69,296,277.00	96,957,457.00
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	-	-	-	-
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others	-	-	-	-	-
Total	9,884,063.00	21,450,810.00	29,386,141.00	107,788,633.00	168,509,647.00

Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023

Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

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

Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Inaccuracies in the Statement of Receipts and Disbursement	The inaccuracies note and corrected	Resolved	
1.2	Inaccurate Statement of Comparison of Budget	The figures has been corrected	Resolved	
1.3	Inconsistencies between statements of receipts and disbursements and statement of Comparison of Budget	The inconsistencies corrected	Resolved	
1.4	Prior Year Comparative Balances	The reporting format maintained	Resolved	
2	Variance between Revenue Statements and Supporting Schedules	At the time of sorting resulted the variance but issues resolved as per the provided schedules	Resolved	
3	Unreconciled County Own Source Revenue		Resolved	
4	Inaccurate Disbursement to County Revenue Fund	The figures Reconciled and corrected	Resolved	
5	Inaccurate Balance Due for Disbursement	Corrected	Resolved	
6.	Bank Balance	The balances has been corrected	Resolved	

**Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 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)
7.	Unsupported Revenue Arrears	Schedules updated	Resolved	
	Budgetary Controls and Performance	Noted and addressed	Resolved	
1.	Irregular Operation of Foreign Currency Bank Account	The account opened in the year 2015 with approval from relevant authorities	Resolved	
2.	Non-Appointments of Revenue Collectors	Appointment done in the year 2015 and 2019 and are still in force	Resolved	
3.	Delayed Disbursements to County Revenue Fund Account	Disbursement done on a monthly basis	Resolved	
1.	Long Outstanding Land Rates and Property Rents	Challenges being addressed to facilitate enforcement		30 th June, 2024
2.	Lack of an Updated Valuation Roll	Draft Valuation Roll approved by cabinet and submitted to County Assembly for deliberation and approval		30 th June, 2023
3.	Lack of Fraud Management Strategies	Compliance team and internal audit formed to detect the fraud activities	Resolved	
4.	Under-Collection of County Own-Generated Revenue	Putting measures to in budgeting and enhance revenue collection	Resolved	

**Receiver Of Revenue
County Government Of Baringo
Revenue Statements for the Period Ended 30th June 2023**



CPA Hillary Kipkoech Siror
County Receiver of Revenue

Date: 21/11/23





Robert K. Koech
Head of Revenue Reporting

ICPAK M/No

Date: 21/11/2023