

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

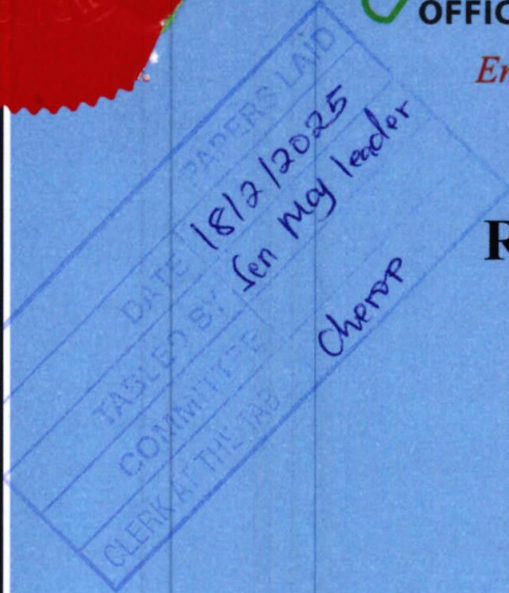


THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BARINGO

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





BARINGO COUNTY GOVERNMENT
BARINGO COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

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, 2024

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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, Turkanas 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

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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 EldamaRavine and highlands of BaringoNorth 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 centres. 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).

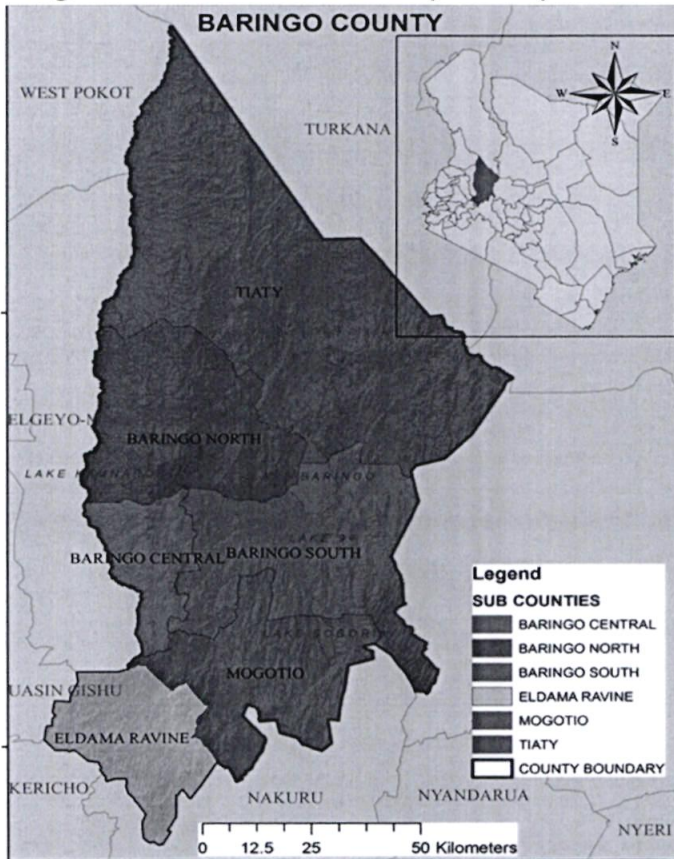
Position and Size

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

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South, UasinGishu 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 latchstring 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 flamingos. 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 ElgeyoMarakwet counties.

Climatic conditions

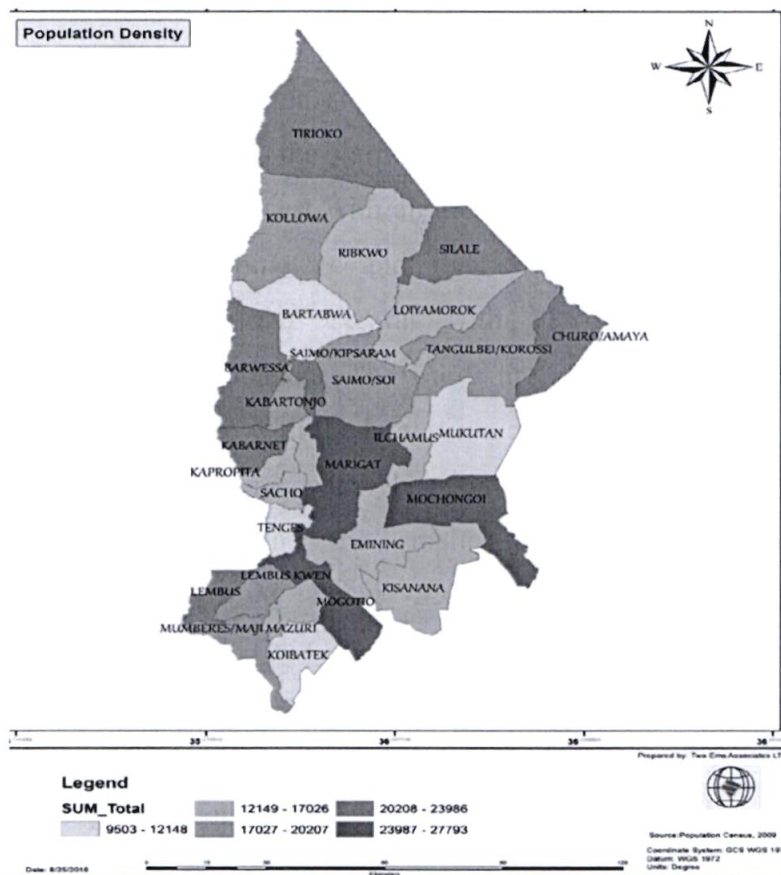
The rainfall varies from 1,000mm to 1,500mm in the highlands to 600mm per annum in the lowlands. Due to their varied altitudes, the sub-counties receive different levels of rainfall. Koibatek sub-county receives the highest amount of rainfall. The lowland sub-counties of Mogotio, Tiaty East, Tiaty west 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, Cuppressulusitanic and Eucalyptus saligna. Prosopisjuliflora 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 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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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
		SaimoSoi	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
		LembusKwen	178.01
		Koibatek	254.37
		LembusPerkerra	130.2
		Mumberes/Majimazuri	214.8

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Baringo central	589	Kabarnet	165.68
		Sacho	105.98
		Tenges	123.94
		Kapropita	96.35
		EwalelChapchap	96.57

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

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c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 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

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- 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 2023/2024 the County benefited from funds from the following development partners;

- Danish Government
- World Bank
- Sweden

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.

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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. HealthServices.



Hon. Dr. Solomon Sirma holds a Doctor of Medicine (Verona) from Italy and a Master degree in Master of Medicine (OB/GYN) from University of Nairobi. He possesses a 25-year experience gained in diverse work environments in the country as Chief Officer Medical Services Nakuru County, Director Medical Services Nakuru County, Consultant (Obs/Gyn) Rift Valley Provincial Hospital, Kapsabet District Hospital, Kenyatta National Hospital and Moi Teaching and Referral Hospital. Dr. Sirma spearheaded the preparation of AOP 5 and 6 for Hospital in Nandi County apart from working as a Programme Manager for Walter reed project in Nandi and Central Rift. In Nakuru County, he was a member of Nakuru County Tender Committee and Technical Advisor of Beyond Zero Campaign by First Lady.

HON. Maurine Kareo Limashep
CECM, Youth, Gender, E-Government and ICT



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

Hon Rev. Symon Kiuta Lonyayo
CECM -Education, Culture, Sports, and Social Services.



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

Hon. Zachary Kipsang Kiprotich
CEC Industry Commerce, Tourism, Enterprise and Co-operative Development



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

Hon. Dr. Richard Naaman Tamar
CECM Water and Irrigation, Environment, Climate Change, Natural Resources and Mining



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

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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.

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Kibwalei was Head Technical Department East, Central and West Africa Region at 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 Public Finance Management Regulations 2015
- The Public Procurement and Asset Disposal Act 2022
- The County Government Act 2012

4. Foreword by the CECM Finance and Economic Planning

Pursuant to article 183 of the Kenya Constitution, 2010 and Section 166 of the Public Finance Management Act 2012 the County Executive Committee member for Finance & Economic Planning is mandated to prepare and submit timely annual reports which shall be published and shared with the Controller of Budget, the National Treasury and the Commission of Revenue Allocation.

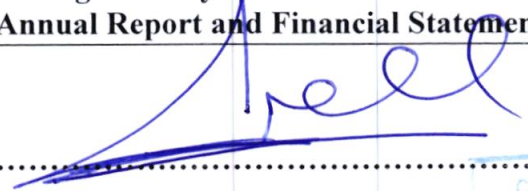
The report contains both financial and non-financial information. The report aims at improving transparency and enhancing oversight over the financial and non-financial performance of the county. Both financial and non-financial performance is important in measuring the performance of the county. The financial information (expenditure and revenue) is critical for determining the costs and efficiencies of Programmes /objectives/activities while the non-financial information is equally important for assessing progress towards predetermined service delivery.

This report further indicates budget implementation performance of all the departments for the financial year 2023/2024. It is based on analysis of reports on financial and non-financial performance submitted to the County Treasury, financial reports generated from the Integrated Financial Management Information System (IFMIS) and financial information analyzed from financial receipts from National Treasury. Further, the report highlights the key challenges encountered by the departments during budget implementation and suggested measures to address the challenges. The information on implementation of the budget is presented on aggregate and on individual department. This report also includes performance trends, which is a useful trajectory of revenue and expenditure performance.

The information herein is useful to the county stakeholders including; policy makers, County legislators, analysts, and the general public.

The objective of this report is to inform decision making at all levels and enable county leadership and other stakeholders to track the budget implementation with a view to achieving efficiency in service delivery and value for money in all programmes implemented.

**Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024**



.....
CECM Finance and Economic Planning

Baringo County Government



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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Compilation of third quarter implementation report • Implementation of CIMEIS – Data cleaning and data entry • Prepared and submission of 1st supplementary budget for FY 2023/2024 • Prepared and submission of budget estimates for FY 2024/2025
3	Health Services	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Completion of County Spatial Plan

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	Development	<ul style="list-style-type: none"> • Planning of Emining, Kapakuikui and Ingarua Centres • Planning of Tangelbei, Pombo, chepkalacha Centres
6.	Environment, Natural Resources, Mining, Tourism and Wildlife	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ 13,000 Assorted PP2 text books procured and supplied ▪ Equipping of 9 ECDE classrooms ▪ Completion of stalled ECDE classrooms

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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.

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- 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 Government 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 and monitoring a 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.

c) Responsible marketing and advertisement-

One of the most effective ways to improve your marketing strategy is to consistently abide by certain ethical principles and should always aim to be 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-

Government Consumer Protection is the stopping of unfair, deceptive and fraudulent business practices by collecting reports from consumers and conducting investigations, suing companies and people that 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. 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, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the 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 (iv) 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, 2024, 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.

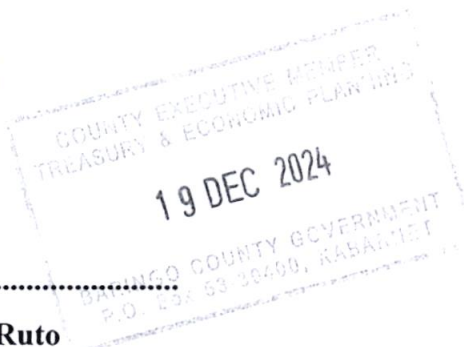
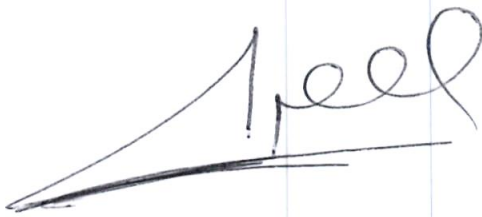
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year 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 County Executive Committee Member for Finance on _____ 2024.

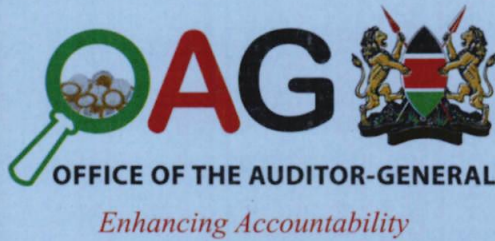


Signature.....

Name: Hon. Wilson Cheserek Ruto

County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA



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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BARINGO FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Baringo set out on pages 1 to 52, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

Report of the Auditor-General on County Executive of Baringo for the year ended 30 June, 2024

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Baringo as at 30 June, 2024 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 comply with and the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccurate Non-Current Assets

Annex 6 to the financial statements reflects a total of Kshs.9,537,819,993 in respect of historical cost of assets. However, the balance differs with the fixed assets register balance of Kshs.9,027,499,774 resulting to an unreconciled variance of Kshs.510,320,219. Further, the costs for all the asset classes included in the balance of Kshs.9,537,819,993 differ with balances reflected in assets register by an unexplained variance of Kshs.510,318,195. In addition, the Annex reflects an additional biological assets and intangible assets during the financial year of Kshs.36,037,980 and Kshs.15,331,160 respectively. However, examination of supporting records reveals that these were not assets but recurrent expenditures which were budgeted and incurred under development vote. The expense of Kshs.36,037,980 related to donations to farmers which the County does not have control over, while the amount of Kshs.15,331,160 related to ordinary activities of the county and does not qualify to be intangible assets. Further the intangible assets balance of Kshs.81,418,448 is not reflected in the assets register.

In the circumstances, completeness and accuracy of the non-currents balance of Kshs.9,537,819,993 as at 30 June, 2024 could not be confirmed.

2. 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:

	Note	Financial Statements (Kshs)	IFMIS (Kshs)	Variance (Kshs)
Receipts				
Transfers from the CRF	1	6,654,883,060	6,654,883,060	-
Miscellaneous receipts	2	4,796,005	-	4,796,005
Total Receipts		6,659,679,065	6,654,883,060	4,796,004

	Note	Financial Statements (Kshs)	IFMIS (Kshs)	Variance (Kshs)
Payments				
Compensation of Employees	3	3,214,252,531	2,995,632,649	218,619,882
Use of Goods and Services	4	1,300,763,173	1,043,937,665	256,825,508
Transfers to Other Government Entities	6	21,233,657	656,900,518	(635,666,861)
Other Grants and Transfers	7	355,343,460	141,089,742	214,253,717
Acquisition of Assets	9	1,658,251,382	1,711,954,857	(53,703,474)
Total Payments		6,549,844,205	6,549,515,432	

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

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

The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs.1,296,958,494 as disclosed in Note 4 to the financial statements. The amount includes routine maintenance of vehicles and other transport equipment of Kshs.48,348,800. However, the expenditure was not supported by motor vehicle maintenance logbooks showing repairs, driver defects report, motor vehicle work tickets, pre and post repair inspection reports.

In the circumstances, the accuracy and propriety of routine maintenance of vehicles and other transport equipment of Kshs.48,348,800 could not be confirmed.

4. Unreported Bank Accounts

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.422,426,354 as disclosed in Note 13A to the financial statements. However, bank account balances totalling Kshs.80,380,057 held in two hundred and thirty-three (233) commercial bank accounts in respect of non-self-reporting: Sub-Counties, County projects and health facilities are excluded from the balance of Kshs.422,426,354. This is contrary to Section 90(1) of the Public Finance Management (County Government) Regulations 2015 that requires Accounting Officers to ensure that bank accounts reconciliations are completed for each bank account held by that Accounting Officer.

In the circumstances, the accuracy of the bank balances could not be confirmed.

5. Unclaimed Deposits

The statement of assets and liabilities reflects deposits and retentions amounting to Kshs.96,616,798 as disclosed in Note 15 to the financial statements. However, retentions totalling Kshs.14,999,027 due to contractors have been held in the deposits account for more than five (5) years contrary to the law which requires that such monies be transferred to the County Revenue Fund account.

In the circumstances, the accuracy and irregularity of retentions could not be confirmed.

6. Unauthorized and Unutilized Water Projects

The statement of receipts and payments reflects acquisition of assets totalling Kshs.1,658,251,382 including construction and civil works expenditure of Kshs.538,086,713. Included in the construction and civil works expenditure is an amount of Kshs.32,148,270 paid to contractors for drilling, piping and equipping of eleven (11) boreholes. However, the permits from the Water Resource Management Authority (WARMA), and water quality testing reports indicating whether the parameters levels are within the recommended water quality standards set by NEMA were not provided for audit. In addition, three (3) boreholes drilled at a cost of Kshs.6,994,700 had not been equipped.

In the circumstances, the completeness, rights and obligations, occurrence and existence on the expenditure totalling Kshs.32,148,270 incurred on drilling of the boreholes could not be confirmed.

7. Unsupported Legal Expenses

The statement of receipts and payments reflects use of goods and services amounting to Kshs.1,300,763,174 as disclosed in Note 4 to the financial statements. Included in the expenditure are legal costs of Kshs.900,000 that were not supported with details on: the level of Court i.e., High Court, Court of Appeal; status of the case – ongoing or complete; period taken to complete case; cost implication of concluded cases; procurement of legal firms; evidence of court attendance; invoices indicating the services offered and certificates of appointment in respect of each case or transaction.

In the circumstances, the occurrence, rights and obligations, valuation, and existence of legal expenditure of Kshs.900,000 could not be confirmed.

The audit was conducted in accordance with 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 qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final income budget and actual on comparable basis of Kshs.7,985,216,847 and Kshs.6,659,679,065 respectively resulting to under-funding of Kshs.1,325,537,782. However, Management spent an amount of Kshs.6,549,844,205 against actual receipts of Kshs.6,659,679,065 resulting to an under-utilization of Kshs.109,834,860 or 20% of actual receipts. Further, the statement of comparison of budget reflects actual receipts of

Kshs.6,549,844,205 whereas statement of budget execution by programmes and sub-programmes indicates actual of Kshs.6,549,520,933 resulting to an unreconciled variance of Kshs.323,272.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public and Management is in breach of the law.

2. Unreconciled Pending Bills

Note 20 to the financial statements reflects pending accounts payables amount of Kshs.245,459,811. However, there is an unreconciled variance between the controller of budget report and the financial statements amounts as shown below:

Pending Bill	Amount (Kshs)
Pending Accounts Payables	245,459,811
Pending Staff Payables	151,415,104
Total Payables per Financial Statements	396,874,915
Pending Bills per the Controller of Budget Report	369,250,531
Variance	27,624,384

In the circumstances, the completeness and accuracy of the pending bills amount of Kshs.245,859,811 could not be confirmed.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis of Qualified Opinion section. I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance. Management had however, not resolved the issues or given any explanation for failure to implement the recommendations as at 30 June, 2024.

Other Information

The Management is responsible for the Other Information set out on page iii to xxxviii which comprise of Key Entity Information and Management, The County Administrative, Key Management Team, CECM Finance and Economic Planning Statement, Corporate Governance Statement, Management Discussion and Analysis, Environmental and

Sustainability Reporting, and Statement of Board of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon

In connection with my audit on the County Executive of Baringo financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Inadequate Disclosures of Performance Information in the Annual Report

Review of the annual report and financial statements indicates the following:

- i. Lack of strategic objectives as per the County Integrated Development Plan against Targeted Outcome and Performance Progress since inception of latest County Integrated Development Plan.
- ii. Lack of tabulation of Progress on Attainment of Development Objectives from Annual Development Plan for Financial year 2023-2024.

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

2. Implementation of Recommendations by Legislative Committees and Auditor-General

The County Executive did not provide any evidence in form of reports on the progress made in implementing prior year auditor's recommendations nor explanations in writing to the Parliament on why the report has not been acted upon in total breach of to the Public Sector Accounting Standards Board reporting framework and Section 53(1) of the Public Audit Act of 2015.

Further there was no evidence of Implementation of the Legislative Committees' Recommendations for the Auditor-General's Reports for years 2017/2018; 2018/2019 and 2019/2020.

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

3. Non-Adherence to One-Third of the Basic Salary Rule

Review of the Integrated Personnel Payroll Data (IPPD) payroll for the month of July, 2023 revealed that a total of seventy-nine (79) employees earned net salary 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.

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

4. Non-Compliance with the Law on Fiscal Responsibility - Wage Bill

The statements of receipts and payments reflects compensation of employees' expenditure amounting to Kshs.3,214,252,532. However, it was observed that the percentage of the expenditure to the County's total receipts amounting to Kshs.6,659,679,065 for the year ended 30 June, 2024 was forty-eight percent (48%) which exceeded the set limit of thirty-five percent (35%) under Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015. There was no evidence that the County Executive Committee Member for Finance had tabled a bill in the County Assembly to control the wage bill thus no efforts appear to have been made to check the wage bill.

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

5. Non-Compliance with Ethnic Composition in Recruitment

Audit review of appointment records by County Public Service Board revealed that the Board recruited fifty-four (54) officers in various departments within the County out of whom fifty-two (52) officers or 96% were from the dominant ethnic community in the County. This was contrary to Section 65(1)(e) of the County Government Act, 2012 which requires that at least thirty percent (30%) should be filled by candidates who are not from the dominant ethnic community in the County.

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

6. Irregular Engagement of Casual Employees

The statement of receipts and payments reflects compensation of employee expenditure amounting to Kshs.3,214,252,531. The amount includes basic wages of temporary employees amounting to Kshs.20,232,540 as disclosed in Note 3 to the financial statements. However, the engagement of casual workers was not authorized by the County Public Services Board, authorizing Departments to recruit casual employees. This was contrary to Section 74 of the County Governments Act, 2012 which requires the County Public Service Board to regulate the engagement of persons on contract, volunteer and casual workers in its public bodies and offices. Further, the casual workers were not competitively recruited and the signed muster rolls showing attendance of the casual workers were not also provided.

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

7. Construction of Market Sheds and Stalls at Kapsoo

The statement of receipts and payments reflects acquisition of assets expenditure totalling Kshs.1,658,251,382. Included in the expenditure were construction of buildings amounting to Kshs.575,059,650 out of which a payment of Kshs.2,899,327 was in respect for construction of market sheds and stalls at Kapsoo center. However, the contractor did not attach bank statements for 2020 and 2021. This was contrary to Regulation 32 of the Public Procurement and Asset Disposal Act, 2015 Public Procurement and Asset Disposal Regulations, 2020.

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

8. Installation of Floodlights

The statement of receipts and payments reflects acquisition of assets expenditure totalling Kshs.1,658,251,382. Included in the expenditure were construction and civil works amounting to Kshs.538,086,713 out of which a payment of Kshs.3,997,476 in respect to Tender Number BRCG/QTN/LHUD/129541/2022-2023 was for installation of floodlights at various centers. However, the contractor attached unregistered National Construction Authority's (NCA) certificate (Electrical works). Thus, the procurement was carried out in contravention of Regulation 32 of the Public Procurement and Assets Disposal Regulation, 2020.

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

9. Stalled or Delayed Health Projects

Analysis of the Health projects implemented revealed that projects with a contract sum of Kshs.29,344,031 and cumulative payments of Kshs.20,846,989 had either stalled or delayed.

In the circumstances, the public may not receive value for money from the expenditure in the stalled and idle projects.

10. Delayed Construction of Kabarnet Stadium

The contract for the construction of Kabarnet stadium was awarded to four (4) contractors at total contract price of Kshs.46,886,162. The budgeted cost was Kshs.1,658,251,382. The contracts were signed within the financial years 2013/2014, 2016/2017 and 2023/2024 and the initial expected completion period for the project was financial year 2017/2018. However, the project remains incomplete, abandoned and non-functional more than ten (10) years after signing of the initial contract.

In the circumstances, the completeness, occurrence and existence and propriety of expenditure of Kshs.46,886,162 in respect of the Kabarnet Stadium could not be confirmed.

11. Delayed Implementation of Infrastructure Projects

Analysis of Project Implementation Status Report for the year indicated projects budgeted for Kshs.57,668,681 including projects totalling Kshs.11,468,681 that were planned for in year 2017/2018 to date remained incomplete.

In the circumstances, the public may not receive value for money from the investment in the delayed infrastructure projects.

12. Roads Projects Implementation Status Reports

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.1,685,251,382 as disclosed in Note 9 to the financial statements including construction of roads costs of Kshs.365,433,148. However there were Incomplete Project Implementation Status Reports showing: chain age of the roads to be constructed; taking over certificates of the projects completed; monthly progress reports for the projects implemented; contractor; tender number/contract number; contract sum; contract period; commencement date; completion date; elapsed period; percentage of completion; amount certified for payment to date; payment certificate number; amount paid to date; balance unpaid and project status.

In the circumstances, the public may not receive value for money from the construction of roads expenditure of Kshs.365,433,148.

13. Incomplete Referral Hospital Surgical Block

The County entered into a new contract for the proposed Erection and Completion of the Surgical Ward Block at a contract sum of Kshs.152,567,399 spread into phase 2022-2023 and 2023-2024 contracted for Kshs.62,594,619 and Kshs.89,972,781 respectively. The contract duration is fifty-seven (57) weeks with new commencement and completion dates of: 1 June, 2023 and 30 December, 2024. However, despite a cumulative amount of Kshs.171,152,787 (2024 - Kshs.105,076,936) having been paid on the Surgical Block contract that was first signed on 21 December, 2016, the project is still incomplete to date.

In the circumstances, the residents of the County did not receive value for money for resources amounting to Kshs.105,076,936 spent on the project.

14. Procurement of Certified Seeds, Breeding Stock and Live Animals

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects acquisition of assets expenditure amounting to Kshs.1,658,251,382 out of which an amount of Kshs.36,037,980 was incurred on purchase of certified seeds, breeding stock and live animals. However, the expenditure of Kshs.36,037,980 was not supported with: report on user needs or feasibility studies to determine the viability of the proposed agricultural projects within the County, valid nursery phytosanitary inspection certificate and animal movement permits, evidence of accreditation of private companies by the Agriculture, Fisheries and Food Authority or other relevant Government bodies in breach of Section 16(1) and valuation certificates from the County Livestock Officers indicating the value of breeding stock delivered and the immunization certificates to validate the quality of the breeding stock.

In the circumstances, value for money from the procurement worth Kshs.36,037,980 could not be confirmed.

15. Audit of Climate Regulations

Annex 9 to the financial statements on reporting of climate relevant expenditures reflects three (3) unfunded projects on supply of: piped water, certified pasture seeds and borehole in respect Knegei, Kabarnet and Kalewen wards respectively. However, the Climate Change Fund received exchequer releases of Kshs.193,138,012 on 30 June, 2024 hence the funds activities as planned in the Annual Work Plan were not carried out. Moreover, in the long run there was a risk that the County Government will not achieve its targets as highlighted in the Baringo County Climate Change Action Plan 2022-2027. Further, this would have a negative effect on the Country's ability to attain the Sustainable Development Goal Number 13 on Climate Action.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the 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, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Internal Audit Function and Audit Committee Control Weaknesses

Review of the Internal Audit Reports and Audit Committee Minutes revealed the following findings:

- i. There was no evidence of action plan presented to the Chairperson of the Audit Committee on how the auditee intended to implement the recommendations from the internal audit department contrary to 165(1) of the Public Finance Management (County Government) Regulations 2015. Further, there was no report on implementation status of recommendation made by internal audit neither, evidence of follow-up on the recommendations to ensure they are implemented.
- ii. The Internal Audit did not provide a report on the assessment of its own effectiveness through an internal performance appraisal contrary to Regulation 159(1) of the Public Finance Management (County Governments)

Regulations, 2015. Also, there was no evidence that audit committee carried out an annual review of the independence, performance and competency of internal audit unit contrary to Regulation 159(2) of the Public Finance Management (County Government) Regulations 2015.

- iii. Personal files for staff in the Internal Audit Unit showed six (6) staff have been employed in the department, whereas, the staff establishment and strategic plan showed thirteen (13) staff which gives a variance of seven (7) staff who need to be employed in the internal audit unit to enable the department to discharge its mandate effectively per Regulation 155(2) of the Public Finance Management (County Governments) Regulations, 2015.
- iv. The audit committee is required by law to meet at least once every three (3) months and also the Chairman of the Committee could call for special meetings if need be. The Committee held a total of three (3) meetings within the year under review contrary to Regulation 172(1) Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, there were weak controls in the internal audit department and audit committees.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of 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 Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the 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 Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


27 December, 2024

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

	Notes	FY 2023-2024 Kshs	FY 2022-2023 Kshs
Receipts			
Transfers from the CRF	1	6,654,883,060.00	7,396,661,429.00
Miscellaneous receipts	2	4,796,005.00	-
Total receipts		6,659,679,065.00	7,396,661,429.00
Payments			
Compensation of employees	3	3,214,252,531.60	3,055,863,290.00
Use of goods and services	4	1,296,958,493.75	1,249,718,542.00
Subsidies	5	-	-
Transfers to other government entities	6	21,233,657.00	1,030,089,442.00
Other grants and transfers	7	359,148,140.55	518,709,482.00
Social security benefits	8	-	-
Acquisition of assets	9	1,658,251,382.40	1,754,488,650.00
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
Total payments		6,549,844,205.30	7,608,869,406.00
Surplus/deficit*		109,834,859.70	(212,207,977.00)

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 _____ 2024 and signed by:


 CPA Gikono Kiptoo
 Chief Officer –Finance
 ICPAK M/No. 8377




 CPA David Bermoi
 Head of Accounting Unit
 ICPAK M/No. 6624



Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024


10. Statement of Assets and Liabilities as at 30th June 2024

		FY 2023-2024	FY 2022-2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	422,426,354.40	356,233,553.00
Cash balances	13B	-	-
Total cash and cash equivalents		<u>422,426,354.40</u>	<u>356,233,553.00</u>
Outstanding imprests and advances	14	170,530.00	619,100.00
Total financial assets		422,596,884.40	356,852,653.00
Financial liabilities			
Deposits and retentions	15	(96,616,797.50)	(91,683,627.00)
Net financial assets		325,980,086.90	265,169,026.00
Represented by			
Fund balance b/fwd.	16	174,104,499.20	1,539,608,726.00
Prior year adjustments	17	42,040,728.00	(1,062,231,722.00)
Surplus/deficit for the year		109,834,859.70	(212,207,977.00)
Net financial position		325,980,086.90	265,169,027.00

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 _____ 2024 and signed by:


 CPA Gikono Kiptoo
 Chief Officer - Finance
 ICPAK M/No. 8377




 CPA David Rejinoi
 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, 2024

11. Statement of Cash Flows for the period ended 30th June 2024

		FY 2023-2024	FY 2022-2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	6,654,883,060.00	7,396,661,429.00
Miscellaneous receipts	2	4,796,005.00	-
Total receipts from operating income		6,659,679,065.00	7,396,661,429.00
Payments for operating expenses			
Compensation of employees	3	(3,214,252,531.60)	(3,055,863,290.00)
Use of goods and services	4	(1,296,958,493.75)	(1,249,718,542.00)
Subsidies	5	-	-
Transfers to other government entities	6	(21,233,657.00)	(1,030,089,442.00)
Other grants and transfers	7	(359,148,140.55)	(518,709,482.00)
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		(4,891,592,822.90)	(5,854,380,756.00)
Net receipts/ (payments) from operations		1,768,086,242.10	1,542,280,673.00
Adjusted for:			
Prior year adjustments	17	42,040,728.00	(1,062,231,722.00)
Decrease/(increase) in outstanding imprests & advances	18	448,570.00	-
Increase/(decrease) in deposits and retentions	19	4,933,170.50	-
Net cash flow from operating activities		1,815,508,710.60	480,048,951.00
Cash flow from investing activities			
Acquisition of assets	9	(1,658,251,382.40)	(1,754,488,650.00)
Net cash flows from investing activities		(1,658,251,382.40)	(1,754,488,650.00)
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		157,257,328.20	(1,274,439,699.00)
Cash and cash equivalents at beginning of the		265,169,026.00	1,539,608,725.00

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024

		FY 2023-2024	FY 2022-2023
	Note	Kshs	Kshs
year			
Cash and cash equivalents at end of the year		422,426,354.20	265,169,026.00

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 _____ 2024 and signed by:



 CPA Gikono Kiptoo
 Chief Officer Finance
 ICPAK M/No. 8377



 CPA David Rerimoi
 Head of Accounting Services
 ICPAK M/No. 6624

**Annual Report and Financial Statements
For the year ended June 30, 2024**

**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th
June 2024**

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	9,330,268,577.06	(1,560,577,857.20)	7,769,690,719.86	6,654,883,060.00	1,114,807,659.86	86%
Other receipts	-	-	-	4,796,005.00	-4,796,005.00	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	215,526,127.20	71,452,752.00	215,526,127.65	-	215,526,127.65	0%
Total	9,545,794,704.26	(1,489,125,105.20)	7,985,216,847.51	6,659,679,065.00	1,325,537,782.51	83%
Payments						
Compensation of employees	3,106,422,263.00	111,087,777.00	3,217,510,040.00	3,214,252,531.60	3,257,508.40	100%
Use of goods and services	828,235,517.00	339,691,056.00	1,167,926,573.00	1,296,958,493.75	(129,031,920.75)	111%
Subsidies	-	-	-	-	-	-
Transfers to other government units	828,962,651.00	(808,962,651.00)	20,000,000.00	21,233,657.00	(1,233,657.00)	106%
Other grants and transfers	444,784,221.00	1,090,892,453.61	1,535,676,674.61	359,148,140.55	1,176,528,534.06	23%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	4,337,390,052.26	(2,293,286,492.36)	2,044,103,559.90	1,658,251,382.40	385,852,177.50	81%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	9,545,794,704.26	-1,560,577,856.75	7,985,216,847.51	6,549,844,205.30	1,435,372,642.21	82%
Surplus/(Deficit)	-	-	-	109,834,859.70		

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024

The County Executive's financial statements were approved on _____ 2024 and signed by:



CPA Gikono Kiptoo
Chief Officer Finance
ICPAK M/No. 8377



CPA David Rerimo
Head of Accounting Services
ICPAK M/No: 6624



Baringo County Executive

Annual Report and Financial Statements for the year ended June 30, 2024

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

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	5,079,621,550.10	(331,144,401.00)	4,748,477,149.10	4,812,289,286.00	-63,812,136.90	101%
Other receipts	-	-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	16,120,706.90	(11,468,916.45)	28,870,160.90	-	28,870,160.90	0%
Total	5,095,742,257.00	(342,613,317.45)	4,777,347,310.00	4,812,289,286.00	-63,812,136.90	101%
Payments						
Compensation of employees	3,106,422,263.00	111,087,777.00	3,217,510,040.00	3,214,252,531.60	3,257,508.40	100%
Use of goods and services	828,235,517.00	208,858,572.00	1,037,094,089.00	1,182,187,438.00	-145,093,349.00	114%
Subsidies	-	-	-	-	-	-
Transfers to other government units	828,962,651.00	(828,962,651.00)	-	-	-	-
Other grants and transfers	317,857,994.00	165,421,355.00	483,279,349.00	161,285,106.95	321,994,242.05	33%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	14,263,832.00	25,200,000.00	39,463,832.00	23,484,351.40	15,979,480.60	60%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	5,095,742,257.00	-318,394,947.00	4,777,347,310.00	4,581,209,427.95	196,137,882.05	96%
Surplus/(deficit)						

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024

The County Executive's financial statements were approved on _____ 2024 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, 2024**

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

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	4,250,647,026.96	(1,229,433,456.20)	3,021,213,570.76	1,842,593,774.00	1,178,619,796.76	61%
Other receipts	-	-	-	4,796,005.00	-4,796,005.00	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	199,405,420.30	82,921,668.45	186,655,966.75	-	186,655,966.75	0%
Total	4,450,052,447.26	(1,146,511,787.75)	3,207,869,537.51	1,847,389,779.00	1,360,479,758.51	58%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	130,832,484.00	130,832,484.00	114,771,055.75	16,061,428.25	88%
Subsidies	-	-	-	-	-	-
Transfers to other government units	-	20,000,000.00	20,000,000.00	21,233,657.00	-1,233,657.00	106%
Other grants and transfers	126,926,227.00	925,471,098.61	1,052,397,325.61	197,863,033.60	854,534,292.01	19%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	4,323,126,220.26	(2,318,486,492.36)	2,004,639,727.90	1,634,767,031.00	369,872,696.90	82%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Totals	4,450,052,447.26	(1,242,182,909.75)	3,207,869,537.51	1,968,634,777.35	1,239,234,760.16	61%

**Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024**

The County Executive's financial statements were approved on _____ 2024 and signed by:



CPA Gikono Kiptoo
Chief Officer Finance
ICPAK M/No. 8377





CPA David Rerimoi
Head of Accounting Services
ICPAK M/No. 6624



C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

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

Baringo County Ledger

Entity: 4460-Baringo County

Period: JUL-23 To JUN-24

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101004460		General administration	46,783,613.00	29,179,800.00	75,963,413.00	73,318,938.00	2,644,475.00
	101014460	General administrattion,planning & support services	40,783,613.00	32,180,000.00	72,963,613.00	70,757,452.00	2,206,161.00
	101034460	Infrastructure Development	6,000,000.00	-3,000,200.00	2,999,800.00	2,561,486.00	438,314.00
103004460		Urban Development-Eldama ravine	24,007,129.00	1,620,824.00	25,627,953.00	23,228,582.70	2,399,370.30
	103014460	General administrattion,planning & support services	5,154,129.00	1,600,000.00	6,754,129.00	3,357,591.00	3,396,538.00
	103034460	Infrastructure Development Services	18,853,000.00	20,824.00	18,873,824.00	19,870,991.70	-997,167.70
104004460		Livestock Development and Management	300,835,737.00	-53,177,316.00	247,658,421.00	47,229,734.00	200,428,687.00
	104024460	Support service	73,000,000.00	-25,018,400.00	47,981,600.00	4,306,229.00	43,675,371.00
	104044460	Apiculture Development	9,000,000.00	-8,000,000.00	1,000,000.00	1,000,000.00	0
	104054460	Livestock upgrading	154,789,340.00	645,124.00	155,434,464.00	17,294,800.00	138,139,664.00
	104064460	Livestock Disease Mgt & Control	54,046,397.00	-18,804,040.00	35,242,357.00	19,992,297.50	15,250,059.50
	104074460	Pasture Development	10,000,000.00	-2,000,000.00	8,000,000.00	4,636,407.50	3,363,592.50
114004460		Crop Production and Management	352,673,424.00	-22,339,850.00	330,333,574.00	174,566,160.15	155,767,413.85
	114034460	Food Security Initiatives	320,273,424.00	-21,096,604.00	299,176,820.00	154,568,605.15	144,608,214.85
	114054460	Agriculture Training Centre	8,000,000.00	-3,000,000.00	5,000,000.00	0	5,000,000.00
	114064460	Agricultural Mechanization Services	4,500,000.00	-4,500,000.00	0	0	0
	114074460	Affruiation	19,900,000.00	6,256,754.00	26,156,754.00	19,997,555.00	6,159,199.00
115004460		Fisheris Development and Management	12,300,000.00	-7,311,200.00	4,988,800.00	5,989,760.00	-1,000,960.00
	115014460	Aquaculture Development	12,300,000.00	-7,311,200.00	4,988,800.00	5,989,760.00	-1,000,960.00
116004460		Urban Development-Kabarnet	55,859,157.00	-21,772,846.00	34,086,311.00	22,948,307.00	11,138,004.00
	116014460	General Administrative Services	6,759,157.00	2,339,915.00	9,099,072.00	6,018,040.00	3,081,032.00
	116034460	Infrastructure Development Services	38,600,000.00	-20,212,761.00	18,387,239.00	10,318,600.00	8,068,639.00

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024

	11604460	Sanitation & Waste Management	8,500,000.00	-6,500,000.00	2,000,000.00	3,071,445.00	-1,071,445.00
	116054460	Urban Safety & Disaster Control Services	2,000,000.00	2,600,000.00	4,600,000.00	3,540,222.00	1,059,778.00
117004460		Land Use Planning	60,837,350.00	-42,179,450.00	18,657,900.00	15,671,644.00	2,986,256.00
	117014460	Land Planning and Development	1,000,000.00	0	1,000,000.00	999,700.00	300
	117064460	Land Adjudication Services	59,837,350.00	-42,179,450.00	17,657,900.00	14,671,944.00	2,985,956.00
118004460		Housing Development & Management	1,200,000.00	-1,200,000.00	0	0	0
	118014460	Housing Development Services	1,200,000.00	-1,200,000.00	0	0	0
201004460		General administration	47,780,814.00	-300,000.00	47,480,814.00	38,919,398.00	8,561,416.00
	201014460	General administrattion,planning & support services	35,700,173.00	1,700,000.00	37,400,173.00	38,919,398.00	-1,519,225.00
	201024460	Support service	12,080,641.00	-2,000,000.00	10,080,641.00	0	10,080,641.00
202004460		Rural Infrastrucure Development	673,200,976.00	-	478,241,408.00	388,492,287.75	89,749,120.25
	202014460	Rural road development and management	497,896,545.00	131,597,511.00	366,299,034.00	302,426,986.25	63,872,047.75
	202024460	Support service (Infrastructue)	63,109,057.00	-16,538,398.00	46,570,659.00	32,876,355.50	13,694,303.50
	202034460	Roads Maintenance Fuel Levy Fund	48,116,414.00	-45,352,008.00	2,764,406.00	7,668,200.00	-4,903,794.00
	202044460	County mechanical and transport management	2,000,000.00	0	2,000,000.00	0	2,000,000.00
	202054460	Urban Roads Development & Maintainance	50,578,960.00	-1,382,776.00	49,196,184.00	37,649,596.00	11,546,588.00
	202064460	Bus Parks & Parking Bays	11,500,000.00	-88,875.00	11,411,125.00	7,871,150.00	3,539,975.00
203004460		Public works service Development	21,000,000.00	3,900,000.00	24,900,000.00	20,265,284.00	4,634,716.00
	203044460	Public Works Development & Mgt Services	21,000,000.00	3,900,000.00	24,900,000.00	20,265,284.00	4,634,716.00
301004460		General administration	10,848,989.00	3,000,000.00	13,848,989.00	13,510,547.00	338,442.00
	301014460	General administrattion,planning & support services	10,848,989.00	3,000,000.00	13,848,989.00	13,510,547.00	338,442.00
302004460		Tourism Dev & Marketing	54,920,101.00	-32,591,451.00	22,328,650.00	22,944,058.00	-615,408.00
	302014460	General administrattion,planning & support services	0	0	0	0	0
	302034460	Tourism Development Services	54,270,101.00	-33,591,451.00	20,678,650.00	21,311,358.00	-632,708.00
	302044460	Wildlife Management Services	650,000.00	1,000,000.00	1,650,000.00	1,632,700.00	17,300.00
303004460		Co-operative services Dev	82,234,780.00	-14,236,610.00	67,998,170.00	57,623,032.00	10,375,138.00
	303014460	General administrattion,planning & support services	82,234,780.00	-14,236,610.00	67,998,170.00	57,623,032.00	10,375,138.00
304004460		Trade Development	19,900,000.00	1,563,050.00	21,463,050.00	11,357,398.80	10,105,651.20

Annual Report and Financial Statements for the year ended June 30, 2024

	304014460	Trade Development	400,000.00	0	400,000.00	78,416.00	321,584.00
	304034460	Infrastructure Development	19,500,000.00	1,563,050.00	21,063,050.00	11,278,982.80	9,784,067.20
306004460		Industrial Dev services	359,600,000.00	-	100,600,000.00	80,048,238.00	20,551,762.00
				259,000,000.00			
	306014460	General administrattion,planning & support services	359,600,000.00	259,000,000.00	100,600,000.00	80,048,238.00	20,551,762.00
401004460		General administration	53,319,813.00	6,889,721.00	60,209,534.00	59,637,269.90	572,264.10
	401014460	General administrattion,planning & support services	53,319,813.00	6,889,721.00	60,209,534.00	59,637,269.90	572,264.10
403004460		Curative and Rehabilitative Services	645,909,163.00	32,737,103.00	678,646,266.00	523,063,975.00	155,582,291.00
	403044460	Curative & Rehabilitative Services	645,909,163.00	32,737,103.00	678,646,266.00	523,063,975.00	155,582,291.00
408004460		Preventive and Promotive Health Services	292,387,612.00	-74,612,743.00	217,774,869.00	144,614,854.10	73,160,014.90
	408014460	Infrastructure Development	271,642,612.00	-86,712,743.00	184,929,869.00	112,390,630.40	72,539,238.60
	408054460	Primary Health Care	20,745,000.00	12,100,000.00	32,845,000.00	32,224,223.70	620,776.30
501004460		General administration services	17,090,000.00	2,600,000.00	19,690,000.00	18,178,671.75	1,511,328.25
	501014460	General administrattion,planning & support services	17,090,000.00	2,600,000.00	19,690,000.00	18,178,671.75	1,511,328.25
502004460		Early Childhood Development Education	191,406,666.00	-97,922,893.00	93,483,773.00	70,455,514.65	23,028,258.35
	502014460	General administrattion,planning & support services	173,906,666.00	-97,922,728.00	75,983,938.00	64,638,543.65	11,345,394.35
	502024460	Support service	2,500,000.00	-165	2,499,835.00	2,822,851.00	-323,016.00
	502034460	School Feeding Programme	15,000,000.00	0	15,000,000.00	2,994,120.00	12,005,880.00
503004460		Vocational Training	140,344,527.00	-995,132.00	139,349,395.00	111,431,536.40	27,917,858.60
	503014460	General administrattion,planning & support services	58,344,527.00	-7,295,132.00	51,049,395.00	24,631,536.40	26,417,858.60
	503034460	Bursary & Scholarship	82,000,000.00	6,300,000.00	88,300,000.00	86,800,000.00	1,500,000.00
705004460		County Secretary	0	0	0	0	0
	705014460	General administrattion,planning & support services	0	0	0	0	0
710004460		Mogotio sub county	0	0	0	0	0
	710014460	General administrattion,planning & support services	0	0	0	0	0
712004460		County Public service Board	17,922,030.00	4,800,000.00	22,722,030.00	22,664,531.80	57,498.20
	712014460	General administrattion,planning & support services	17,922,030.00	4,800,000.00	22,722,030.00	22,664,531.80	57,498.20
713004460		General administration	72,225,000.00	64,550,000.00	136,775,000.00	137,542,570.00	-767,570.00
	713014460	General administrattion,planning &	72,225,000.00	64,550,000.00	136,775,000.00	137,542,570.00	-767,570.00

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024

		support services					
714004460		Treasury Accounts	0	0	0	0	0
	714014460	General administrattion,planning & support services	0	0	0	0	0
716004460		Economic Planning, Budget, Monitoring and Evaluation Services	229,626,382.00	29,224,011.00	258,850,393.00	243,557,899.15	15,292,493.85
	716014460	General administrattion,planning & support services	229,626,382.00	29,224,011.00	258,850,393.00	243,557,899.15	15,292,493.85
718004460		Revenue Services Development Services	28,220,355.00	1,092,644.00	29,312,999.00	28,775,904.65	537,094.35
	718054460	Revenue Administration Services	19,200,000.00	4,000,000.00	23,200,000.00	22,963,660.65	236,339.35
	718064460	Revenue Infrastructure Services	9,020,355.00	-2,907,356.00	6,112,999.00	5,812,244.00	300,755.00
723004460			3,455,006,145.00	135,635,627.00	3,590,641,772.00	3,342,654,806.20	247,986,965.80
	723014460	General administrative services	33,529,600.00	38,053,500.00	71,583,100.00	85,151,269.65	-13,568,169.65
	723024460	County Secretary	185,100,000.00	6,948,000.00	192,048,000.00	179,308,280.50	12,739,719.50
	723034460	Deputy Governor	12,049,339.00	4,300,000.00	16,349,339.00	18,012,349.00	-1,663,010.00
	723044460	Legal services	3,500,000.00	6,600,000.00	10,100,000.00	2,958,770.00	7,141,230.00
	723054460	Public Administration and devolution Services	3,106,422,263.00	111,087,777.00	3,217,510,040.00	2,995,632,649.05	221,877,390.95
	723064460	Communication Services	550,000.00	0	550,000.00	518,500.00	31,500.00
	723074460	Mogotio Sub County Administration Services	3,762,377.00	100,000.00	3,862,377.00	1,149,250.00	2,713,127.00
	723084460	Baringo Central Sub County Administration Services	4,018,027.00	100,000.00	4,118,027.00	2,402,374.00	1,715,653.00
	723094460	Baringo North Sub County Administration Services	3,886,222.00	100,000.00	3,986,222.00	2,622,800.00	1,363,422.00
	723104460	Baringo South Sub County Administration Servicesn	3,784,000.00	100,000.00	3,884,000.00	1,794,000.00	2,090,000.00
	723114460	Tiaty Sub County Administration Services	2,971,000.00	300,000.00	3,271,000.00	1,734,290.00	1,536,710.00
	723124460	County Public Sevice Board Services	0	0	0	0	0
	723134460	Eldama Ravine Sub County Administration Services	3,652,412.00	100,000.00	3,752,412.00	2,896,923.00	855,489.00
	723144460	Infrastructure Development Services	8,000,000.00	-5,000,000.00	3,000,000.00	3,000,000.00	0
	723154460	Intergovernmental Relations	6,300,000.00	0	6,300,000.00	5,589,126.00	710,874.00
	723164460	Disaster Response and Management	7,060,000.00	3,000,000.00	10,060,000.00	9,034,073.00	1,025,927.00
	723174460	Research and Public Policy	1,200,000.00	950,000.00	2,150,000.00	704,650.00	1,445,350.00
	723184460	Public Participation & Civic Education	1,000,000.00	0	1,000,000.00	999,060.00	940
	723204460	Human Resource Management	2,300,000.00	0	2,300,000.00	722,100.00	1,577,900.00
	723214460	Devolution Support Services	11,693,018.00	6,589,600.00	18,282,618.00	18,660,158.00	-377,540.00

Annual Report and Financial Statements for the year ended June 30, 2024

729004460	723224460	Sub-County Administration Services	54,227,887.00	-37,693,250.00	16,534,637.00	9,764,184.00	6,770,453.00
		ICT Development & Management Services	17,710,743.00	-4,530,743.00	13,180,000.00	17,049,404.00	-3,869,404.00
	729014460	ICT Promotion & Idea Incubation	9,210,743.00	-530,743.00	8,680,000.00	9,574,062.00	-894,062.00
	729024460	Network Infrastructure	3,000,000.00	-3,000,000.00	0	2,995,178.00	-2,995,178.00
	729034460	Systems & Application Development	5,500,000.00	-1,000,000.00	4,500,000.00	4,480,164.00	19,836.00
901004460			10,551,453.00	1,385,379.00	11,936,832.00	10,993,276.00	943,556.00
	901014460	General administration,planning & support services	10,551,453.00	1,385,379.00	11,936,832.00	10,993,276.00	943,556.00
903004460		Sports Development	48,088,728.00	-13,314,595.00	34,774,133.00	26,571,559.90	8,202,573.10
	903014460	General administration,planning & support services	0	0	0	0	0
	903034460	Infrastructure Development	26,988,728.00	-13,534,691.00	13,454,037.00	7,594,091.00	5,859,946.00
	903044460	General Administrative Services	21,100,000.00	220,096.00	21,320,096.00	18,977,468.90	2,342,627.10
904004460			29,647,648.00	-15,883,186.00	13,764,462.00	18,756,645.00	-4,992,183.00
	904044460	Infrastructure Development	26,547,648.00	-12,783,186.00	13,764,462.00	16,811,853.00	-3,047,391.00
	904054460	Cultural Promotion Initiatives	3,100,000.00	-3,100,000.00	0	1,944,792.00	-1,944,792.00
906004460		Social Services & Safety Nets	42,493,631.00	15,596,938.00	58,090,569.00	55,264,020.00	2,826,549.00
	906014460	General Administrative Services	13,541,000.00	13,066,015.00	26,607,015.00	24,769,100.00	1,837,915.00
	906024460	Affirmative Action Initiatives	28,952,631.00	2,530,923.00	31,483,554.00	30,494,920.00	988,634.00
907004460		Gender Development & Management Services	4,600,000.00	-3,605,000.00	995,000.00	995,000.00	0
	907034460	Gender Initiatives	4,600,000.00	-3,605,000.00	995,000.00	995,000.00	0
908004460		Youth Development and Management	27,473,985.00	-10,674,292.00	16,799,693.00	12,815,958.00	3,983,735.00
	908024460	Infrastructure Development	19,573,985.00	-6,174,252.00	13,399,733.00	7,816,998.00	5,582,735.00
	908034460	Youth Initiatives	7,900,000.00	-4,500,040.00	3,399,960.00	4,998,960.00	-1,599,000.00
1002004460			1,083,369,756.00	181,155,306.00	902,214,450.00	652,163,130.00	250,051,320.00
	1002014460	General administration,planning & support services	36,300,000.00	22,000,000.00	58,300,000.00	60,682,452.40	-2,382,452.40
	1002034460	Water Harvesting Storage and Flood Control	39,866,200.00	3,975,588.00	43,841,788.00	23,878,980.00	19,962,808.00
	1002044460	General Administrative Services	26,055,512.00	8,200,000.00	34,255,512.00	24,539,725.00	9,715,787.00
	1002054460	Water Resource Mgt & Storage	981,148,044.00	215,330,894.00	765,817,150.00	543,061,972.60	222,755,177.40
1005004460			700,000.00	0	700,000.00	1,088,300.00	-388,300.00
	1005014460	General administration,planning & support services	700,000.00	0	700,000.00	1,088,300.00	-388,300.00

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1008004460			9,904,819.00	1,200,000.00	11,104,819.00	20,207,495.40	-9,102,676.40
	1008014460	General Administratve services	9,904,819.00	1,200,000.00	11,104,819.00	20,207,495.40	-9,102,676.40
1009004460		Environmental Conservation & Management	42,825,300.00	114,898,106.00	157,723,406.00	28,142,191.50	129,581,214.50
	1009014460	Solid waste management	9,350,400.00	-22,375,300.00	-13,024,900.00	2,495,438.00	-15,520,338.00
	1009054460	Environmental Conservation & Protection	33,474,900.00	137,273,406.00	170,748,306.00	25,646,753.50	145,101,552.50
1010004460			4,800,000.00	-4,800,000.00	0	0	0
	1010014460	County Forest conservation and management	4,800,000.00	-4,800,000.00	0	0	0
1011004460		Sewerage & Sanitation Services	300,000.00	2,000,000.00	2,300,000.00	6,783,050.00	-4,483,050.00
	1011014460	Sewerage & Sanitation Services	300,000.00	2,000,000.00	2,300,000.00	6,783,050.00	-4,483,050.00
		Grand Total	8,589,905,826.00	604,688,978.00	7,985,216,848.00	6,549,520,932.80	1,435,695,915.20

Reviewed
By:



Date:

19/12/24

Approved
By:



Date:

19/12/24



13. 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 County.

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 are 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 2024, this amounted to KShs. 96,616,797 compared to KShs. 91,683,627 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. Note 9 and *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

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 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County 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
Baringo County Executive
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14. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	566,236,642.00	884,382,586.00
Total exchequer releases for quarter 2	1,682,752,393.00	1,852,937,145.00
Total exchequer releases for quarter 3	1,458,101,438.00	1,883,175,306.00
Total exchequer releases for quarter 4	2,947,792,587.00	2,776,166,392.00
Total	6,654,883,060.00	7,396,661,429.00

2. Miscellaneous Receipts

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (Returned funds to Baringo County Climate Fund SPA)	4,796,005.00	-
Total	4,796,005.00	-

The miscellaneous receipt indicated above relates to funds that were returned from Kenya Commercial Bank to Special Purpose Account (Baringo County Climate Fund) on 7th November 2023.

3. Compensation of Employees

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Basic salaries of permanent employees	2,938,461,013.65	2,876,098,682.00
Basic wages of temporary employees	20,232,540.00	16,814,210.00
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	69,990,790.00	9,396,126.00
Employer contribution to compulsory national health insurance schemes	45,138,200.00	29,179,650.00
Pension and other social security contributions	140,429,987.95	124,374,622.00
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,214,252,531.60	3,055,863,290.00

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Utilities, supplies and services	66,102,264.15	73,677,442.00
Communication, supplies and services	11,671,816.90	12,423,002.00
Domestic travel and subsistence	300,166,185.15	259,396,637.00
Foreign travel and subsistence	11,266,826.55	12,718,241.00
Printing, advertising and information supplies & services	13,138,049.00	24,201,489.00
Rent and Rates	11,604,170.15	9,172,369.00
Training expenses	47,293,077.30	64,104,713.00
Hospitality supplies and services	41,634,314.60	61,944,559.00
Insurance costs	164,321,694.65	134,623,680.00
Specialized materials and services	278,695,482.80	218,177,567.00
Office and general supplies and services	14,580,944.20	15,693,655.00
Fuel, oil and lubricants	121,238,585.00	214,671,613.00
Other operating expenses(including bank charges)	160,786,727.75	82,888,321.00
Routine maintenance – vehicles and other transport equipment	48,348,800.45	53,937,797.00
Routine maintenance – other assets	6,109,555.10	12,087,457.00
Total	1,296,958,493.75	1,249,718,542.00

5. Subsidies

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Subsidies to Public Corporations	-	-
<i>See List Attached</i> (Insert Name)	-	-
Subsidies to Private Enterprises	-	-
<i>See List Attached</i> (Insert Name)	-	-
Total	-	-

**Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024**

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Transfers to county government entities		
Baringo County Assembly	-	995,850,097.00
Lake Bogoria Community Grant	1,233,657.00	5,000,000.00
Kabarnet Municipality	-	29,239,345.00
Chemasusu Water Company	20,000,000.00	-
Transfers to other counties		
(Insert name of budget agency)	-	-
Transfers to national government entities		
Transfer to the council of governors	-	-
Total	21,233,657.00	1,030,089,442.00

7. Other Grants and Transfers

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	86,800,000.00	42,154,400.00
Emergency relief and refugee assistance	76,540,000.00	18,900,000.00
Subsidies to small businesses, cooperatives, and self employed	28,500,000.00	-
Other Current Transfers	47,866,703.45	189,132,491.00
Other Capital Transfers	119,441,437.10	268,522,591.00
Total	359,148,140.55	518,709,482.00

8. Social Security Benefits

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	575,059,650.35	353,894,038.00
Refurbishment of buildings	-	996,100.00
Construction of roads	365,433,148.05	445,244,096.00
Construction and civil works	538,086,713.40	652,357,131.00
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	28,383,615.25	141,744,991.00
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	48,566,301.00
Purchase of office furniture and general equipment	24,080,878.15	39,169,241.00
Purchase of specialized plant, equipment and machinery	70,698,237.20	34,440,974.00
Rehabilitation and renovation of plant, machinery and equip.	-	1,770,104.00
Purchase of certified seeds, breeding stock and live animals	36,037,980.00	33,398,075.00
Research, studies, project preparation, design & supervision	15,331,160.00	2,907,600.00
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	5,140,000.00	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	1,658,251,382.40	1,754,488,650.00
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,658,251,382.40	1,754,488,650.00

**Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024**

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2023-2024	FY 2022-2023
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 2023-2024	FY 2022-2023
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 2023-2024	FY 2022-2023
Description	Kshs	Kshs
<i>Specify</i>	-	-
<i>Specify</i>	-	-
	-	-
Total	-	-

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2024

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, Depe.t.c	FY 2023-2024	FY 2022-2023
			Kshs	Kshs
CBK, Baringo county development (Kshs.)	1000170999	Development	826,356.90	48,523,543.00
CBK, Baringo county recurrent (Kshs.)	1000171097	Recurrent	902,261.00	500,255.00
CBK, Baringo county deposit account(Kshs.)	1000396024	Deposit	96,616,797.50	91,677,109.00
KCB, Baringo county govt retention account (Kshs.)	1148607986	Retention	-	6,518.00
CBK, Baringo County World Bank Special Purpose (Kshs.)	1000288949	Payment	272,233.55	190,403,718.00
CBK, Baringo County Road Maintenance Levy (Kshs.)	1000268344	Payment	844,545.75	844,546.00
CBK, Baringo County Danida Special Purpose (Kshs.)	1000288957	Payment	9,709,060.10	9,560,426.00
CBK, Baringo County Agri Sec Sup Prog Sp Account(Kshs.)	1000395408	Payment	4,645.00	5,012,391.00
CBK, Baringo County Smart Agr Spl Purp Account (Kshs.)	1000365536	Payment	-	-
CBK, Baringo County Urban Dev Gr Sp Pur Account (Kshs.)	1000385267	Payment	-	-
CBK, Baringo County Village Polytechnic Account(Kshs.)	1000368039	Payment	2,054,766.00	2,054,766.00
CBK, Baringo County EU Ideas Special Purpose Account(Kshs.)	1000403632	Payment	-	-
CBK, Baringo County Urban Institutional Grant Special Purpose Account (Kshs.)	1000385278	Payment	0.20	2,339,915.00
CBK, Baringo County COVID 19 Special Purpose Account (Kshs.)	1000454997	Payment	4,220,365.85	4,220,366.00
K, Baringo County Emergency locust project account (Kshs.)	1000527765	Payment	35,056,837.55	90,000.00
CBK, Baringo County Climate Fund SPA (Kshs.)	1000564016	Payment	250,135,861.00	1,000,000.00
CBK, Baringo County	1000727039	Payment	21,782,624.00	-

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Aggregation ndust Parks (Kshs)				
CBK, Baringo County Equalization Fund (Kshs)	1000737816	Payment	-	-
CBK, Baringo County 10TH GOK/UNFPA CP SP(Kshs)	1000743506	Payment	-	-
CBK, Baringo County Community Health Pro (Kshs)	1000744634	Payment	-	-
Total			422,426,354.40	356,233,553.00

These balances do not include bank balances for self-reporting entities and revenue collection accounts (these are in ROR reports) as at reporting date.

13 B Cash in Hand

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

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Annual Report and Financial Statements for the year ended June 30, 2024

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Outstanding imprests and advances

<i>Description</i>	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Imprests	170,530.00	619,100.00
Salary Advance	-	-
Clearance accounts	-	-
Total	170,530.00	619,100.00
<i>Breakdown of Imprest and Salary Advance per Department</i>	FY 2023-2024	FY 2022-2023
<i>Imprest</i>	Kshs	Kshs
County Secretary	-	-
Youth	-	-
Treasury	-	-
Governors	-	104,300.00
Education	-	-
Environment	-	-
Health	170,530.00	514,800.00
Trade	-	-
Transport	-	-
Water	-	-
Tourism	-	-
Land	-	-
Agriculture	-	-
Grand Total	170,530.00	619,100.00

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Deposits	96,616,797.50		91,677,107.00	
Retention Monies	-		6,518.00	
Total	96,616,797.50		91,683,627.00	
Ageing analysis for	96,616,797.50		91,683,627.00	
Ageing analysis: (deposits and retentions)	FY 2023-2024	% of the Total	FY 2022-2023	% of the Total
Under one year	48,626,151.15	50%	39,782,956.00	43%
1-2 years	18,293,325.30	19%	14,161,952.00	15%
2-3 years	10,725,591.95	11%	6,067,190.00	7%
Over 3 years	18,971,729.45	20%	31,671,529.00	35%
Total (tie to above total)	96,616,797.50	100%	91,683,627.00	100%

16. Fund Balance Brought Forward

	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Bank Accounts	265,169,026.20		1,602,965,729.00	
Cash in Hand	-		714,696.00	
Outstanding Imprests and Advances	619,100.00		20,655,319.00	
Third party deposits and retention	(91,683,627.00)		(84,727,018.00)	
Total	174,104,499.20		1,539,608,726.00	

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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	265,169,026.20	-	265,169,026.20
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	(619,100.00)	619,100.00
Third party deposits and Retention	-	91,683,627.00	(91,683,627.00)
Others – Closing bank balances transferred back to CRF (Recurrent& Development)	-	(49,023,799.00)	-
Total	265,169,026.20	42,040,728.00	174,104,499.20

In the previous financial statements the increase/decrease of imprest and deposit/retention were omitted in notes 18 & 19 respectively hence affecting the statement of cashflow. Instead of comparing the cash and cash equivalent at end year in the statement of asset and liabilities, we compared it with net financial asset in the same statement.

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Notes to the Financial Statements (Continued)

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

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	619,100.00	-
Imprest and Advances as at 30 th June (B)	170,530.00	-
Increase)/ Decrease in Imprest and Advances (C=(B-A)	448,570.00	-

19. Increase/ (Decrease) in Deposits and Retention

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	91,683,627.00	-
Deposits and Retention as at 30 th June(B)	96,616,797.50	-
Increase/ (Decrease)in Deposits and Retentions C= B-A	4,933,170.50	-

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f Insert FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	1,712,012	10,630,764.60	(1,712,012)	10,630,764.60
Construction of Civil Works	34,335,931	148,437,799.00	(34,335,931)	148,437,799.00
Supply of Goods	29,693,959	70,131,067.87	(29,693,959)	70,131,067.87
Supply of Services	29,098,122	16,230,180.00	(29,098,122)	16,230,180.00
Total	94,840,024	245,459,811	(94,840,024)	245,459,811

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	151,415,103.85	-	151,415,103.85
Total	-	151,415,103.85	-	151,415,103.85

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	25,078.44	-	25,078.44
Amounts due to County Government Entities	-	56,723,754.00	-	56,723,754.00
Amounts due to Third Parties	-	67,000.00	-	67,000.00
Others	-	1,345,0229.00	-	1,345,0229.00
Total	-	58,160,861.44	-	58,160,861.44

Other Important Disclosures

4. External Assistance

	FY 2023-2024	FY 2022-2023
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 2023-2024	FY 2022-2023
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 2023-2024	FY 2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

Other Important Disclosures

c) Classes of providers of external assistance

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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Other Important Disclosures

e) Purpose and use of external assistance.

	FY 2023-2024	FY 2022-2023
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

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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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 2023-2024	FY 2022-2023
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 2023-2024	FY 2022-2023
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	-	-

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 2023-2024	FY 2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	21,233,657.00	995,850,097.00
Transfers to Development Projects	-	36,239,345.00
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	-	-
Total Transfers To Related Parties	21,233,657.00	48,776,711.00
<u>Transfers From Related Parties</u>		1,080,866,153.00
Transfers From the CRF	6,654,883,060.00	7,396,661,429.00
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	6,654,883,060.00	7,396,661,429.00

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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

Amount 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 124,723,404 and Kshs 110,613,219 for the comparative Financial year.

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9. Contingent Liabilities

Contingent Liabilities	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

10. Program for Results (P for R) Disclosure

This disclosure note is for entities implementing Programs for Results (P for R). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR:			Name of Financing Partners:			
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code	-	-	-		-	-
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	-	-	-	-	-	-

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11. 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	Variance Between Financial Statements and IFMIS reports.	The County Treasury embarked on reconciliation with the National Treasury a year ago on all modules except reconciliation on the expenditure side awaiting loading of bank statements for donor funded and special purpose accounts.	Not Resolved	
2	Unsupported prior year adjustments.	The prior year adjustments relates to the opening bank balances of the revenue bank accounts that were included in the financial statements for 2021/2022 but the year under review there was a change in the reporting where such self reporting entities were to be excluded in the financials.	Not Resolved	
3	Irregularities in payment of salaries.	The Department of Devolution committed during the discussion to address the same and as we write this response the number of staff paid outside payroll have	Not 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)
		significantly reduced to six (6) which is a great effort. The Department is committed to ensuring that the six are cleared in the current financial year. The Department has also taken the measure to ensure that no other person is going to be paid outside the IPPD system by ensuring any new staff are provided with personal numbers before being paid.		
4.1	Unsupported fuel, oil and lubricants expenditure.		Not Resolved	
4.2	Unsupported Routine Maintenance of Motor Vehicles Expenditure and other equipment.		Not Resolved	
4.3	Unsupported Insurance Expenditure.	Details relating to the insurance covers undertaken by the County were in the insurance files provided to the audit team.	Not Resolved	
5.1	Unreconciled scholarship and other educational benefits.	Kshs. 12,000,000 was transferred to Baringo County Bursary Fund after 30 th June 2023 due to delay by the CoB to release funds on time.	Not Resolved	
5.2	Unsupported current grants and	PSASB has templates that hospitals are	Not 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)
	transfer.	supposed to report on the financial performance since they are self reporting.		
6	Unsupported Fixed Assets	There exist a variance between the two set of records due to In annex 6 the addition for the year should tally with note 9-acquisition of assets regardless whether the asset was purchased for County use or as a donation. However, in the asset register assets purchased for donation purpose is not recorded.	Not Resolved	
Emphasis of matter				
1	Budget control and performance	Under funding of the budget is a result of none funding of some CARA revenue from the National government and non attainment or local revenues by the County, this affected the expenditure absorption as observed by the Auditor.	Not Resolved	
2	Unsupported Pending Bills	Analysis of the pending bills was attached to the financials as an annexure.	Not Resolved	
Basis for			Not 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)
conclusion				
1	Under Collection of Single Business Permit	The collection from single business permits was Kshs. 36,458,010.00 against a target of Kshs. 41,544,578 which reflects 89% collection despite many challenges including the insecurity issues in parts of Baringo South, Tiaty and the Kerio valley of Baringo North. All the business closed therefore no permits issued to the registered business.	Not Resolved	
2	Compensation of Employees			
2.1	Non-adherence to fiscal responsibility Discipline on employee compensation	It's true we have a bloated wage bill and the County is addressing this matter by only recruiting very essential staff for critical service delivery. Further, the management has instituted measures to increase own source revenue.	Not Resolved	
2.2	Irregular Engagement of Casual Employees	Temporary employees payroll are kept at sub county level where they are engaged. The advertisements, application letters, casuals' muster rolls or registers are normally archived at sub counties offices. Wages paid to casual employees are	Not 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)
		below the threshold of taxable income therefore it not possible to recover PAYE tax.		
2.3	Non-adherence to the a Third of the Basic Salary Rule	It is true that the attached list of staff earn a salary below the third rule. Reasons have been given against their names. The Directorate of Human Resource however has initiated a discussion with the affected banks to increase the repayment period to ensure they are within the regulation.	Not Resolved	
2.4	Non-Compliance with Ethnic Composition in Recruitment	The County Government of Baringo carried out an advertisement to recruit Chief Officers competitively. Following the finalization of the recruitment and selection nineteen (19) Chief Officers were appointed. The nineteen (19) were competitively sourced and were the best in the list of performance. Though the number of those recruited had majority from one community, they represent different groups and dialect of the people of Baringo and the Country at large. In the list of chief	Not 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)
		officers are the Elchamus, Pokot, Arror, Lembus, Kikuyu among others who cannot be categorized as from the same community according to the recognition of the communities nationally.		
2.5	Lack of Staff Performance Appraisals	The County at the time of the Audit did not have a performance Appraisal process in place but was in an advance stage of designing one as per the Government guidelines. As we respond to this audit query the County has a performance management in place and appraisal is ongoing as per the guidelines	Not resolved	
2.6	Non-adherence to Work injury benefit		Not Resolved	
3	Use of goods		Not Resolved	
3.1	Irregular Use of Framework Agreement		Not Resolved	
3.2	Irregular Procurement of Drugs and Medical Supplies		Not Resolved	
4.	Irregular Procurement of Motor Vehicles		Not 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.	Irregularities in procurement of private law firms.			
6.	Unauthorized expenditure on electricity	In the 2 nd supplementary budget the total budgeted amount for electricity was Kshs. 33,000,000 hence there was no over expenditure.	Not resolved	
7.	Unsupported Transfer to Baringo Cha Coffee Mill	County Government paid KES. 7,000,000 as part of the contribution to Tugen Hills Farmers cooperative society which used the money to pay coffee mill supplier - Linkage Africa Ltd - \$ 10,449.83 (Kshs.1,264,429.4) for coffee milling machine supply and Kshs. 5,070,910 paid to wide Scope Contractors Ltd for final payment and retention for the construction of milling structure.(Bank transfer, Account statement, interim payment certificates and invoice attached).Kshs. 250,125 was paid to Linkage Africa for Supply of Grader Screen & Kshs. 80,000 for Grading Screen Assembly, Installation and Assessment of Gravity Table and Huller. (Invoice and bank debit advice attached). The remaining balance of Kshs. 334,536 was paid for the coffee jute bags, electric motor and	Not 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)
		resting pellets.		
8.	Inefficiency of drilling Rig operationalization.		Not Resolved	
9.	Unutilized Ngubereti Dispensary.			
10.	Stalled guest House at Ravine Agricultural Training Institute.		Not Resolved	
11.	Delayed construction of Nachurur footbridge		Not Resolved	
12.	Irregular Award of Contract for the Upgrading of Torongo Centre Road to Bitumen Standards		Not Resolved	
13.	Irregular Reallocation of Construction of Governor and Deputy Governor Residence Funds		Not Resolved	
14.	Irregular Award of Contract for the Construction of Kapluk Dispensary		Not Resolved	
15.	Irregular Award of Contract for the Drilling of Borowonin Borehole		Not Resolved	
16.	Unsupported Contract for Completion of Public Works Office Block		Not Resolved	
17.	Irregular Award of Contract for Works at Sirwa Athletics Camp	The procurement method used was open tender method and advertisement was placed in the county website and the Public	Not 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)
		Procurement Information Portal (PIIP) on 21 st December 2022 and was scheduled to close on 6 th January 2022(find attached tender advertisement copy and procurement plan extract). All eligible bidders were free to apply but only two responded. There is no minimum number of bids to be received for an open tender.		
18.	Unconfirmed Value for Money on Leased Medical Equipment	Lease agreement for LES was done by National Government and the agreements are with the National Government	Not resolved	
19.	Unsupported Construction of Roads Expenditure		Not resolved	
20	Irregular Implementation of Water Project		Not resolved	
21.	Implementation Status of the Recommendations of Legislative Oversight Committees		Not resolved	
22.	Stalled and Unutilized Projects	The status of each project, the reason as to why the project is not in use and what is being done to put it into use is articulated in the appendix.	Not resolved	
	Voided Payments in IFMIS	The voided payment register is available	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments for verification	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

[Handwritten signature]

County Executive Committee Member – Finance and Economic Planning

Date



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15. Annexes

Annex 1 – Analysis of Transfers From the CRF

FY 2023-2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	565,060,551.00	1,628,703,941.00	1,661,942,796.00	2,260,242,203.00	6,115,949,491.00
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	9,297,750.00	9,297,750.00
World Bank Emergency Locusts Project	-	-	-	125,431,310.20	125,431,310.20
Kenya Livestock Commercialization Project (KELCLOP) II	-	-	16,095,837.00	-	16,095,837.00
Credit Financing Locally Led Climate	-	-	-	141,804,382.00	141,804,382.00
Livestock Value Chain Support Project	-	-	-	17,244,608.20	17,244,608.20
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	500,000.00	-	1,733,647.00	-	2,233,647.00
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
Total	565,560,551.00	1,628,703,941.00	1,679,772,280.00	2,554,020,253.40	6,428,057,025.40

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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								
Emareech Ventures Limited	4/11/2022	Construction Of 1 no Ecde Classroom And 1 No 3door Pit Latrine Each At Ptari And Kalacha	511,557.80	-	-	-	511,557.80	
Chepsuge Construction Electrical And Communication	2/20/2024	Construction Of 1 no Ecde Classroom Each At Lowaya And Chewara	3,000,000.00	-	-	-	3,000,000.00	
Kummat Building And Construction Limited	7/12/2022	Construction Of Ecde Classes At Cheptaran And Lomerimeri And 1 No 3 Door Pit Latrine At Lomerimeri And Putero	527,012.00	-	-	-	527,012.00	
Maruul Investment Limited	4/29/2024	Construction Of Of Staff House At Salawa Health Centre	1,051,203.00	-	-	-	1,051,203.00	
Gidjosir Contractor Limited	03/05/2024	Fencing And Gate At Marigat Subcounty	185,122.00	-	-	-	185,122.00	
Pengat General Merchants Limited	7/16/2021	3 construction Of Ecde Classes At Alem And Lochomil-Ripkwo Ward	317,376.00	-	-	-	317,376.00	
Noel Company Limited	5/6/2024	Completion Of Class Room At Kreeze ,Chezchez Chemayes and Chesawach	1,199,324.00	-	-	-	1,199,324.00	
Fostek Prime Logistics Ltd	8/3/2023	Construction Of Gate And Gate House At Kapicha Campsite And Eco-Tourism Centre	999,780.00	-	-	-	999,780.00	
Fostek Prime Logistics Ltd	7/12/2022	Construction Of 1 No Ecde Classroom And 1 No 3 Door Pit Latrine At Bulioke	1,499,497.00	-	-	-	1,499,497.00	
Rocklink Contractors Limited	10/3/2024	Construction Of Ecde Classroom And 1 No 3 Door Pit Latrine At Mugurin Ecde Centre	1,339,892.80	-	-	-	1,339,892.80	
Sub-Total			10,630,764.60	-	-	-	10,630,764.60	

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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
Construction Of Civil Works				-	-	-		
Maratech Venture	20/06/2024	Construction Of Kabarmeno Water Tank	2,999,424.00	-	-	-	2,999,424.00	
Levesta Logistics Limited	23/4/24	Kipsingila Pipeline In Baringo County	1,998,450.00	-	-	-	1,998,450.00	
Eltons Technologies And Systems Limited	1/8/24	Payment Of Services Procured Drill Develop Timkoi Borehole Water Project	2,882,400.00	-	-	-	2,882,400.00	
Bryatch Company	2/22/24	KibarasoiBikwen And Tripkatoi Water Project	1,694,600.00	-	-	-	1,694,600.00	
Bartinglo Units	15/02/2024	Churo Amaya Borehole Supplies Water Project	1,498,000.00	-	-	-	1,498,000.00	
Mildozer Construction Limited	4/2/24	Tuwaya Borehole Equiping Water Project	3,491,100.00	-	-	-	3,491,100.00	
Monchei Company Limited	23/02/2024	Equiping Boito Borehole Water Project	2,999,800.00	-	-	-	2,999,800.00	
Yemo Construction Company Limited	1/6/24	Kabuchony Borehole Water Project	4,199,868.00	-	-	-	4,199,868.00	
Dweit Company Limited	20/06/2024	Emborutto (Intake Weir) Water Project	693,920.00	-	-	-	693,920.00	
Lapkeyet Construction And General Supplies	2/29/2024	Loberer Water Project	2,494,800.00	-	-	-	2,494,800.00	
Rorobhai Contractors Limited	10/25/2023	Construction Of Lomaiwee Water Project	1,098,265.00	-	-	-	1,098,265.00	
Avnet Investment Limited	2/29/2024	Kaplapot Water Project	998,700.00	-	-	-	998,700.00	
Bravin And Bernice Limited	6/14/2023	Aduwwe Water Pan -Construction And Fencing	1,499,888.00	-	-	-	1,499,888.00	
Afriktec Solutions Limited	4/19/2024	Koitebes Water Project	2,092,200.00	-	-	-	2,092,200.00	
Tarkok Investment Limited	5/2/2024	Payment Of Services Procured To Kapyemit Tank Repair Water Project	499,650.00	-	-	-	499,650.00	
Mashan Logistics Limited	2/26/2024	Asian Pipework Extension	3,498,300.00	-	-	-	3,498,300.00	
Kesam Company Limited	1/17/2024	PoiandManuarKabel Water Project In Baringo County	1,024,000.00	-	-	-	1,024,000.00	

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Triz Cooler System	5/8/2024	Installation Of 8 Body Morgue And Power Supply Connection At Marigat Sub-County Hospital Complete With 4- Tie Stainless Racks With Removeable Trays For 8 Bodies	3,000,000.00	-	-	-	3,000,000.00	
Frecol Enterprises Limited	3/19/2024	Kapchelukuny Water Project	493,350.00	-	-	-	493,350.00	
Ronjok Limited	5/6/2024	KipyutokCheptii And Siginwo Water Project	986,680.00	-	-	-	986,680.00	
Belle Commercial Traders Limited	9/10/2024	Fencing And Gate At MarigatSubcounty	2,999,998.00	-	-	-	2,999,998.00	
Betmalink Construction Limited	3/20/2024	Fencing And Gate At MarigatSubcounty	2,999,800.00	-	-	-	2,999,800.00	
Maroni Enterprises Limited	5/6/2024	Kaplelach Water Project	3,491,700.00	-	-	-	3,491,700.00	
Absolute Quality Contractors	17/01/2023	Construction Works Of Kipkoro - MetipmosoKerio River Road	2,378,000.00	-	-	-	2,378,000.00	
Alima Logistics Limited	19/09/2023	Proposed Road Works For Sumeyon-Teregoi Road	999,950.00	-	-	-	999,950.00	
Muscal Company Limited	8/9/2023	Construction Works Ochii-Lelgut Road	3,499,750.00	-	-	-	3,499,750.00	
Alamaspec Limited	2/4/2024	Maintenance Of Ochii -Lelgut Road	2,480,000.00	-	-	-	2,480,000.00	
Linchem Enterprises	25/03/2024	Being Full Payment Of Kapgetot Road Works	998,750.00	-	-	-	998,750.00	
Kurdan General Contractors	27/06/2023	Renovation Of Kaptara&Barweza Auction Yard	999,980.00	-	-	-	999,980.00	
Tarkoks Investment Limited	22/06/2024	Renovation Of Morinwo Cattle Dip In LembusKwen Ward	999,980.00	-	-	-	999,980.00	
Kesam Company Limited	05/06/2024	YatiapKipewe And Kipkandule Water Project	1,870,000.00	-	-	-	1,870,000.00	
Kosisit Limited	04/02/2024	Borehole Rehabilitation Suppliers Countywide Water Project	2,994,400.00	-	-	-	2,994,400.00	
Southwell Enterprises Limited	20/09/2024	Proposed Road Works For Noplen-Apuketis Road	2,994,250.00	-	-	-	2,994,250.00	
Winnix Contractor Company	28/03/2024	Construction Works Of Proposed Kiborgoch Conservancy Road	999,800.00	-	-	-	999,800.00	

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Koibos General Contractors Limited	15/01/2024	Being Full Payment For Proposed Road Works AicNgusero Road	1,498,875.00	-	-	-	1,498,875.00	
	1/15/2024	Being Payment For Service Procured To Kabomoti Borehole Equipping Water Project						
Morombit Builders Limited		Toboroi -Kapturo Junction Water Project	3,498,700.00	-	-	-	3,498,700.00	
Frecol Enterprises Limited	1/16/2024	Service Procured To Drill Develop Keretonin Borehole Water Project	2,994,050.00	-	-	-	2,994,050.00	
Segecha Construction & Engineering Co. Ltd	11/03/2023	Service Procured To Bartuigel Borehole	1,907,000.00	-	-	-	1,907,000.00	
Sea- Drop Limited	6/10/2024	Ceiling Works For Kabarnet Social Hall	1,999,900.00	-	-	-	1,999,900.00	
Chundaki Enterprises	10/27/2023	Chetumei Water Project	1,264,768.00	-	-	-	1,264,768.00	
S & L Bloom Limited	6/10/2024	Kapindasum- Embossos Irrigation Water Project	1,998,500.00	-	-	-	1,998,500.00	
Colimond Investments	6/10/2024	Construction Of Airstrip Water Tank	3,998,400.00	-	-	-	3,998,400.00	
Kimaswa Venture	20/06/2024	Full Payment Of NokirwetKapsoit Road	1,983,150.00	-	-	-	1,983,150.00	
Koikaron Limited	25/03/2024	Maintenance Of Patipat -Kapau-Kongor-Kukol Road	1,990,628.00	-	-	-	1,990,628.00	
Koikaron Limited	25/03/2024	Kapchomuso- Air Strip Pipeline	1,998,500.00	-	-	-	1,998,500.00	
Cyfna Construction Limited	21/05/2024	Renovation Of Kaimugul Cattle Dip	2,996,200.00	-	-	-	2,996,200.00	
Magshields Investment Limited	2/19/2024	Supply Pipes For Kabitoi -Kabiyet - Tabare Water Project	499,300.00	-	-	-	499,300.00	
Koikaron Limited	15/01/2024	Renovation Of Sigerger Cattle Dip	2,999,700.00	-	-	-	2,999,700.00	
	1/15/2024							
Kairoi Company Limited		Kibiryokwonin Water Project	650,000.00	-	-	-	650,000.00	
Lixam Enterprises Limited	1/16/2024	Kapyemit - Awee Water Project	586,090.00	-	-	-	586,090.00	
Cheramek Co. Ltd	11/03/2023	Kombomenja Water Project	568,200.00	-	-	-	568,200.00	
Mulkutwonin Company Limited	6/10/2024		499,650.00	-	-	-	499,650.00	

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Magshields Investment Limited	10/27/2023	Tuikoin Phase Ii Water Project	4,994,300.00	-	-	-	4,994,300.00	
Dweit Company Limited	24/06/2024	Rebeko Irrigation Scheme Water Project	2,984,500.00	-	-	-	2,984,500.00	
Mbakinda North Star	03/06/2024	Kaptorokwo Borehole	2,999,200.00	-	-	-	2,999,200.00	
Lejab Enterprises Limited	5/7/2024	Yeptos Water Project	2,998,000.00	-	-	-	2,998,000.00	
RutoChebet	24/6/2024	Land Compensation Kabochony Borehole	650,000.00	-	-	-	650,000.00	
Lucheche Investment Limited	19/06/2024	Trikwen Water Project	1,695,903.00	-	-	-	1,695,903.00	
Tulei Limited	5/13/2024	Kokorwonin Water Project	300,000.00	-	-	-	300,000.00	
Kip Logistics Limited	4/17/2024	Kaptum Borehole Equiping Water Project	4,499,700.00	-	-	-	4,499,700.00	
Shokwei Logistics Limited	11/8/2023	Rochombo Water Project	934,952.00	-	-	-	934,952.00	
Naab Generation Limited	4/15/2024	Kasisit 2 Water Project	1,999,060.00	-	-	-	1,999,060.00	
Benhoc Company Limited	16/05/2024	Kamonong Water Project	1,999,250.00	-	-	-	1,999,250.00	
Kabogor Limited	6/10/2024	Sorti Kamalanget Water Project	1,570,000.00	-	-	-	1,570,000.00	
Kamedna Company Limited	4/22/2024	Sesoche Water Project	1,299,200.00	-	-	-	1,299,200.00	
Darglobe Company Limited	3/14/2024	Atirirai Pipeline	1,499,600.00	-	-	-	1,499,600.00	
Danmase Holdings Limited	6/10/2024	Lodengo Borehole Water Project	1,999,950.00	-	-	-	1,999,950.00	
Psoley Enterprises Limited	5/8/2024	Ilchura Water Project	700,000.00	-	-	-	700,000.00	
Kerimol Construction And Plumbing Services Limited	3/14/2024	Timkoi Water Project	3,102,660.00	-	-	-	3,102,660.00	
S & L Bloom Limited	6/10/2024	Chebinyiny Borehole	998,950.00	-	-	-	998,950.00	
Bravin Logistics Limited	6/14/2023	Chapakaneneo-KapurkelEcd Water Project	799,100.00	-	-	-	799,100.00	
Barmeo Investment Limited	5/7/2024	Cheptulel -Marigat Pipework Extension	499,950.00	-	-	-	499,950.00	

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Manham Company	11/16/2023	Construction Of Belatlat Water Project	1,045,950.00	-	-	-	1,045,950.00	
Kamargut Hardware Limited	27/06/2023	Renovation Of Kimalel Auction Yard	1,100,000.00	-	-	-	1,100,000.00	
Avnet Investment Limited	2/3/2022	Supply And Laying Of Pipes For Nyarilkiruk Water Project	2,986,210.00	-	-	-	2,986,210.00	
Sub-Total			148,437,799	-	-	-	148,437,799	
Supply Of Goods				-	-	-		
Generation tyres	14/06/2024	Supply of tyres to GK B 921 V	74,000.00	-	-	-	74,000.00	
Koimet hardware and spares	06/12/2024	Supply of Battery N70 to 30 CG 002A	11,500.00	-	-	-	11,500.00	
Generation tyres	19/08/2024	Supply of tyres to 30 CG 023 A	74,000.00	-	-	-	74,000.00	
Alphilis Investment co ltd	24/6/2024	Supply of Bulky fuel	150,000.00	-	-	-	150,000.00	
Alphilis Investment co ltd	25/06/2024	Supply of Bulky fuel	1,000,000.00	-	-	-	1,000,000.00	
Alphilis Investment co ltd	18/06/2024	Supply of Bulky fuel	350,000.00	-	-	-	350,000.00	
Koimet hardware and spares	29/02/2024	Supply of spares for 30CG 032 A	34,550.00	-	-	-	34,550.00	
MFI Document solutions	20/03/2024	Supply of Toner for photocopier	24,850.87	-	-	-	24,850.87	
Koimet hardware and spares	13/09/2023	Supply of spare parts to 30 CG 060 A	22,550.00	-	-	-	22,550.00	
Generation tyres	06/01/2023	Supply of tyres for KBG 267 C	67,500.00	-	-	-	67,500.00	
Rorobhai Contractors ltd	02/04/2024	Supply of laptops	1,120,000.00	-	-	-	1,120,000.00	
Mildozer construction ltd	26/06/2024	Supply of Samsung smart phone	78,000.00	-	-	-	78,000.00	
Malik Auto limited	30/04/2024	Supply of spares to 30 CG 028A	83,752.00	-	-	-	83,752.00	
Shavi Investment ltd	21/06/2024	Supply of bulk fuel	650,000.00	-	-	-	650,000.00	
Generation tyres	25/01/2024	Supply of tyres	180,000.00	-	-	-	180,000.00	

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Malik Auto limited	14/05/2024	Supply of spare parts 30 CG 021 A	177,712.00	-	-	-	177,712.00	
MFI Document solutions	25/06/2024	Supply Of Toner For Photocopier	40,368.00	-	-	-	40,368.00	
Nashri Ventures	26/06/2024	Supply of tyres	141,000.00	-	-	-	141,000.00	
Top speed suppliers and services	24/06/2024	Supply of spare parts to GK A 862 C	435,700.00	-	-	-	435,700.00	
Rubis Energy	13/06/2024	Supply of fuel	600,000.00	-	-	-	600,000.00	
CFAO Motors Ltd	27/05/2024	Supply of motor vehicle	4,460,000.00	-	-	-	4,460,000.00	
Comosco Enterprises	21/06/2024	Major service to 30 CG 075 A	202,500.00	-	-	-	202,500.00	
Tarry limited	10/07/2023	Supply of spare parts	17,100.00	-	-	-	17,100.00	
Koimet hardware and spares	January, 2024	Normal service to 30CG004 a	30,000.00	-	-	-	30,000.00	
Kibirose Enterprises Ltd	08/04/2024	Supply of stationary	348,350.00	-	-	-	348,350.00	
MagshieldsInvestment Limited	3/10/2024	Supply Of Breeding Bulls Sahiwal And Galla Bucks	3,000,000.00	-	-	-	3,000,000.00	
Tuya Holdings Limited	24/05/2024	Supply Of Medical Equipments For Timboiiywo Health Centre	699,990.00	-	-	-	699,990.00	
Kelewent Enterprises	05/06/2024	Being Payment Made For The Supply Of MostrazAcaricides To Kabarnet Ward	2,999,500.00	-	-	-	2,999,500.00	
Aldico Enterprises Limited	26/04/2024	Supply Of Batian Coffee Seedlings - Koibatek Ward	990,000.00	-	-	-	990,000.00	
Nashri Ventures	31/05/2024	Being Payment For The Supply Of Smart Phones	799,500.00	-	-	-	799,500.00	
Bendav Company Limited	26/06/2024	Supply And Delivery Of Soil Scanners	1,599,750.00	-	-	-	1,599,750.00	
Sisimac Enterprise Company	5/14/2024	Supply Of Hay To SaimoKipsaraman Ward	2,495,000.00	-	-	-	2,495,000.00	
Desancy Limited	03/06/2024	Supply And Delivery Of Fishing Nets For Tangulbei Ward	300,000.00	-	-	-	300,000.00	
Sesien Enterprises Limited	3/4/2024	Supply Of Equipment For Kapluk Dispensary	1,999,700.00	-	-	-	1,999,700.00	

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Tabiloo Holdings Limited	24/06/2024	Supply And Delivery Of 80 Bags Of Maize And 27 Bags Of Beans To EcdeCentres-Baringo Central	749,999.00	-	-	-	749,999.00	
Kontoi Company Limited	6/25/2024	Supply And Delivery Of 534 Bags Of Maize And 108 Bags Of Beans To EcdeCentres In Baringo South	3,000,000.00	-	-	-	3,000,000.00	
MasaaEmet	6/25/2024	Supply And Delivery Of 534 Bags Of Maize And 108 Bags Of Beans To EcdeCentres In Baringo North	2,991,720.00	-	-	-	2,991,720.00	
Bangona Traders	6/25/2024	Supply And Delivery Of 534 Bags Of Maize And 108 Bags Of Beans To EcdeCentres In MogotioSubcounty	2,250,000.00	-	-	-	2,250,000.00	
Precin Farm Supplies Limited	6/19/2024	Supply Of Langstroth Beehives For Tangelbei	998,500.00	-	-	-	998,500.00	
Kobkab Enterprises Limited	1/22/2024	Purchase Of Chairs And Tents For MajiMazuri	998,970.00	-	-	-	998,970.00	
Kaptimbor Youth Enterprises	6/26/2024	Supply And Delivery Of Coffee Seedlings	2,985,000.00	-	-	-	2,985,000.00	
Kontoi Company Limited	24/06/2024	Supply Of Langstroth Beehives For Ripkwo	2,999,625.00	-	-	-	2,999,625.00	
Kongaziz And Sons Enterprises Limited	23/06/2024	Supply And Delivery Of 401 Bags Of Maize And 80 Bags Of Beans To EcdeCentres-Tiaty East	2,242,799.00	-	-	-	2,242,799.00	
Aldico Enterprises Limited	23/06/2024	Supply And Delivery Of 80 Bags Of Maize And 27 Bags Of Beans To EcdeCentres-Eldama Ravine	746,255.00	-	-	-	746,255.00	
Linyogh Enterprises Limited	27/06/2024	Supply And Delivery Of Sahiwal Bulls To Kolowa	2,999,200.00	-	-	-	2,999,200.00	
Shadica Enterprises	6/19/2024	Supply And Delivery Of Vaccines	1,636,470.00	-	-	-	1,636,470.00	
Kyaco Investment Limited	6/19/2024	Supply And Delivery Of Boma Rhodes Pasture Seeds And Napier Grass To AtcKoibatek	747,000.00	-	-	-	747,000.00	
Kolot Limited	5/14/2024	Supply And Delivery Of Local Conventional Semen	997,000.00	-	-	-	997,000.00	
Shokwei Logistics Limited	6/19/2024	Supply And Delivery Of Coffee Seedlings	1,999,870.00	-	-	-	1,999,870.00	

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Kerir Enterprises Limited	18/06/2024	Supply Of Office Furnitures	999,100.00	-	-	-	999,100.00	
Windcom Solution Limited	4/17/2024	Supply Of Medical Equipments For Chepkewel Dispensary	999,000.00	-	-	-	999,000.00	
Maacal Limited	3/14/2024	Terik And Barbachun Gravel Supplies	847,000.00	-	-	-	847,000.00	
Precin Farm Supplies Limited	29/05/2024	Supply And Delivery Of Acaricides To LembusKwen	2,998,750.00	-	-	-	2,998,750.00	
Zimlink Limited	6/19/2024	Supply And Delivery Of Accarides (Mostraz)	2,999,937.00	-	-	-	2,999,937.00	
Ancon Contractors Company Limited	6/20/2024	Supply Of Pasture Seeds To Mukutani Ward	999,000.00	-	-	-	999,000.00	
ANCON CONTRACTORS COMPANY LIMITED	6/19/2024	Supply and delivery of TSP fertilizer and coffee seeds	1,624,000.00	-	-	-	1,624,000.00	
COLIMOND INVESTMENTS	20/06/2024	Supply of pipes for chesawany water project	1,891,650.00	-	-	-	1,891,650.00	
BONIE GENERAL SUPPLIERS LTD	5/14/2024	supply and delivery of mango seedlings to saimosoi ward	2,990,000.00	-	-	-	2,990,000.00	
Kibirose enterprise ltd	20/06/2024	Supply of stationary	213,350.00	-	-	-	213,350.00	
Sub-Total			70,131,067	-	-	-	70,131,067	
Supply Of Services				-	-	-		
Safaricom limited	24/6/2024	April, May, June 2024 Airtime	207,600.00	-	-	-	207,600.00	
Mario Designs	19/09/2023	Editing and printing of Devolution booklet used during ASK Show	63,000.00	-	-	-	63,000.00	
Mario Designs	20/09/2023	Provision of materials during the launch of the ICT Centre	68,500.00	-	-	-	68,500.00	
Bhogals garage	18/01/2024	Repairs to vehicle 30 CG 231 A	56,016.00	-	-	-	56,016.00	
Safaricom limited	5/4/2024	January, February and march Airtime	207,600.00	-	-	-	207,600.00	
Port stream media production	07/09/2023	Video coverage, Drone photography, P.A System. Online streaming	46,400.00	-	-	-	46,400.00	
Port stream media production	07/09/2023	Video coverage,Dronephotography,P.A	46,400.00	-	-	-	46,400.00	

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		System. Online streaming						
Port stream media production	07/09/2023	Video coverage,Dronephotography,P.A System. Online streaming-free wifimarigat	23,200.00	-	-	-	23,200.00	
Port stream media production	07/09/2023	Video coverage,Dronephotography,P.A System. Online streaming	69,600.00	-	-	-	69,600.00	
Rift Valley Resort	22/06/2023	Conference charges during ICT training on contact centre	372,500.00	-	-	-	372,500.00	
Safaricom limited	5/4/2024	January to march 2024 Airtime	96,000.00	-	-	-	96,000.00	
Safaricom limited	5/4/2024	January to march 2024 Airtime	117,000.00	-	-	-	117,000.00	
Scentfur limited	10/1/2023	Cleaning services for May 2024	24,800.00	-	-	-	24,800.00	
Rift Valley Resort	17/07/2020	7 days full conference package	70,000.00	-	-	-	70,000.00	
MFI Document solutions	27/02/2024	Annual service for photocopier	36,000.00	-	-	-	36,000.00	
Kenya Power and Lighting Co ltd	24/6/2024	Electricity bill	80,000.00	-	-	-	80,000.00	
Kenya Power and lighting Co ltd	24/6/2024	Electricity bill	20,000.00	-	-	-	20,000.00	
Bontana hotel	24/6/2024	Conference package	255,000.00	-	-	-	255,000.00	
Rift Valley Resort	30/04/2023	Conference facilities	92,500.00	-	-	-	92,500.00	
African merchant Assurance Co. ltd	02/02/2024	Additional insurance covers motor vehicles	2,172,281.00	-	-	-	2,172,281.00	
AIC Cheptebo	28/12/2018	Conference package	10,500.00	-	-	-	10,500.00	
Rift Valley Resort	4/6/2024	Conference package	30,250.00	-	-	-	30,250.00	
Rift Valley Resort	17/05/2024	Conference package	66,000.00	-	-	-	66,000.00	
Comosco enterprises ltd	5/2/2024	Normal service to 30 CG 027 A	210,200.00	-	-	-	210,200.00	

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Lomanira Splendour	07/02/2024	Coference package	390,000.00	-	-	-	390,000.00	
Safaricom limited	4/4/2024	January, February and march 2024 airtime	84,000.00	-	-	-	84,000.00	
Bontana hotel	16/05/2024	Conference package	126,000.00	-	-	-	126,000.00	
Bonarys Security Services	30/04/2021	Provision of Security services	119,000.00	-	-	-	119,000.00	
Bontana hotel	31/05/2024	Conference package	174,000.00	-	-	-	174,000.00	
AIC Cheptebo	10/03/2023	Conference package	108,000.00	-	-	-	108,000.00	
Comosco enterprises ltd	18/03/2024	Normal service to GK A 363 Y	26,350.00	-	-	-	26,350.00	
Autizock Enterprises	3/6/2024	Normal repairs	59,500.00	-	-	-	59,500.00	
Kenya Foresrty Research Institute	29/01/2024	Conference package	458,200.00	-	-	-	458,200.00	
Comosco enterprises ltd	15/11/2023	Normal service to KAY 661 F	38,000.00	-	-	-	38,000.00	
Kenya Power and lighting Co ltd	24/6/2024	Electricity bill	50,000.00	-	-	-	50,000.00	
River bank solutions limited	17/01/2024	2.2% commission on revenue	773,884.00	-	-	-	773,884.00	
DLMC	24/06/2024	25 % commission on revenue	169,950.00	-	-	-	169,950.00	
DLMC	24/06/2024	25 % commission on revenue	40,525.00	-	-	-	40,525.00	
DLMC	24/06/2024	25 % commission on revenue	85,975.00	-	-	-	85,975.00	
DLMC	24/06/2024	25 % commission on revenue	270,750.00	-	-	-	270,750.00	
DLMC	24/06/2024	25 % commission on revenue	239,825.00	-	-	-	239,825.00	
DLMC	24/06/2024	25 % commission on revenue	187,200.00	-	-	-	187,200.00	
River bank solutions limited	08/04/2024	2.2% commission on revenue	1,288,890.00	-	-	-	1,288,890.00	
Rift Valley Resort	24/06/2024	Conference package	275,000.00	-	-	-	275,000.00	

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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
Chamastar hotel	18/03/2024	Conference package	100,000.00	-	-	-	100,000.00	
Scentfur limited	10/1/2023	Cleaning services for june 2024	24,800.00	-	-	-	24,800.00	
AMACO Co ltd	24/6/2024	Policy excess fee	70,534.00	-	-	-	70,534.00	
Comosco Enterprises	21/06/2024	Normal service to GK A 909 X	13,450.00	-	-	-	13,450.00	
Safaricom limited	24/6/2024	Airtime for April,May, and June	24,000.00	-	-	-	24,000.00	
Rift Valley Hills Resort	29/02/2024	Conference fee	36,000.00	-	-	-	36,000.00	
Rift Valley Hills Resort	13/06/2023	Conference fee	36,000.00	-	-	-	36,000.00	
Kenya Power and lighting Co ltd	24/6/2024	Electricity bill	200,000.00	-	-	-	200,000.00	
PPostal corporation of kenya	24/6/2024	Postal rental box	3,150.00	-	-	-	3,150.00	
Top Speed Suppliers and services ltd	20/06/2024	Major service 30 CG 027 A	305,850.00	-	-	-	305,850.00	
Top Speed Suppliers and services	20/06/2024	Major service 30 CG 013 A	433,900.00	-	-	-	433,900.00	
Mabefa Co. Ltd	07/05/2024	Cleaning services for June 2024	37,950.00	-	-	-	37,950.00	
LomaniraSplendour	24/6/2024	Conference fee	40,000.00	-	-	-	40,000.00	
Jucade Company Limited	5/23/2024	Supply And Delivery Of Ai Services For Mumberes Ward	1,000,000.00	-	-	-	1,000,000.00	
Kamaz Holdings Limited	12/22/2023	Hydrological Survey Of Borehole Sites	2,000,000.00	-	-	-	2,000,000.00	
Lead Securities Limited	12/21/2023	Environmental Impact Assessment Of Boreholes	2,498,150.00	-	-	-	2,498,150.00	
Sub-Total			16,230,180				16,230,180.00	
Grand Total			245,459,811				245,459,811	

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Annex 3 – Analysis of Pending Staff Payables

Name of Staff	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)						
LAPTRUST -Benefit Scheme -A/C-110710696	30/6/2024	446,158.30	-	446,158.30	-	
LAPTRUST (State officers and Public Officers) A/C 1142095533	30/6/2024	592,969.86	-	592,969.86	-	
LAPTRUST - Underpayment for the month of August,2023	30/6/2024	331,604.10	-	331,604.10	-	
LAPTRUST - Underpayment for the month of September,2023	30/6/2024	331,603.15	-	331,603.15	-	
Family Bank Ltd	30/6/2024	62,109.00	-	62,109.00	-	
Platinum Credit Ltd	30/6/2024	700,540.00	-	700,540.00	-	
National Bank of Kenya	30/6/2024	88,407.00	-	88,407.00	-	

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Name of Staff	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
African Capital Ltd	30/6/2024	186,489.00	-	186,489.00	-	
Faulu Kenya Ltd	30/6/2024	3,798,082.90	-	3,798,082.90	-	
TrustGro SCA limited	30/6/2024	157,935.00	-	157,935.00	-	
Select Management Services Ltd	30/6/2024	16,070.25	-	16,070.25	-	
Izwe Loans Kenya Ltd	30/6/2024	82,276.00	-	82,276.00	-	
Premier Kenya Ltd	30/6/2024	1,172,256.65	-	1,172,256.65	-	
Letshego	30/6/2024	73,974.00	-	73,974.00	-	
Micromart Africa Ltd	30/6/2024	1,902.00	-	1,902.00	-	
Mwananchi Credit Ltd	30/6/2024	302,773.90	-	302,773.90	-	
My Credit Limited	30/6/2024	17,584.00	-	17,584.00	-	
Access Bank(Kenya)PLC	30/6/2024	12,117.00	-	12,117.00	-	
Jafari Credit Limited	30/6/2024	12,414.00	-	12,414.00	-	
Prudent Capital Limited	30/6/2024	3,960.50	-	3,960.50	-	
Jubilee Insurance	30/6/2024	10,573.95	-	10,573.95	-	
Liberty Life Assurance Kenya	30/6/2024	56,912.75	-	56,912.75	-	
Sanlam Life Insurance Ltd	30/6/2024	1,255,732.60	-	1,255,732.60	-	
Kenindia Assurance	30/6/2024	12,068.80	-	12,068.80	-	
Pioneer Assurance	30/6/2024	147,032.50	-	147,032.50	-	
British American Insurance	30/6/2024	619,425.20	-	619,425.20	-	
Madison Insurance	30/6/2024	371,626.40	-	371,626.40	-	
Prudential Life Assurance	30/6/2024	12,198.70	-	12,198.70	-	
Xplico Insurance Ltd	30/6/2024	2,845.00	-	2,845.00	-	
The Monarch Insurance	30/6/2024	3,589.00	-	3,589.00	-	

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Name of Staff	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Shirika Sacco	30/6/2024	326,440.20	-	326,440.20	-	
Harambee Sacco	30/6/2024	483,702.25	-	483,702.25	-	
Afya Sacco	30/6/2024	10,495,096.55	-	10,495,096.55	-	
Hazina Sacco	30/6/2024	269,070.60	-	269,070.60	-	
Ardhi Sacco	30/6/2024	385,826.00	-	385,826.00	-	
(Ukulima Sacco)Apstar DT Sacco Ltd	30/6/2024	1,773,784.55	-	1,773,784.55	-	
Jamii Sacco	30/6/2024	47,895.00	-	47,895.00	-	
Ufundi Sacco	30/6/2024	2,180.00	-	2,180.00	-	
Sheria Sacco	30/6/2024	2,160.00	-	2,160.00	-	
Sauti Sacco	30/6/2024	13,384.00	-	13,384.00	-	
Mwalimu National Sacco	30/6/2024	222,739.95	-	222,739.95	-	
Transcom Sacco	30/6/2024	1,980.00	-	1,980.00	-	
GusiiMwalimu Sacco	30/6/2024	43,940.00	-	43,940.00	-	
Maktaba Sacco Society Ltd	30/6/2024	476,390.00	-	476,390.00	-	
Cosmopolitan Sacco Ltd	30/6/2024	39,570.00	-	39,570.00	-	
Invest and Grow (IG) sacco ltd	30/6/2024	5,180.00	-	5,180.00	-	
Imarisha Sacco	30/6/2024	125,476.55	-	125,476.55	-	
Mwito Sacco	30/6/2024	15,170.00	-	15,170.00	-	
Kimisitu Cooperative Sacco	30/6/2024	19,980.00	-	19,980.00	-	
Prime-Time Sacco	30/6/2024	2,180.00	-	2,180.00	-	
KMA	30/6/2024	5,185.00	-	5,185.00	-	
KOLA Sacco - (Koibatek Local Authority Sacco Limited)	30/6/2024	358,531.20	-	358,531.20	-	
BARICCO Savings and Credit Society Limited	30/6/2024	309,344.25	-	309,344.25	-	

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Name of Staff	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Skyline Sacco	30/6/2024	772,036.00	-	772,036.00	-	
Union of Kenya C Servant	30/6/2024	189,379.15	-	189,379.15	-	
Mazingira Welfare	30/6/2024	8,027.00	-	8,027.00	-	
National Nurses Association of Kenya	30/6/2024	46,660.00	-	46,660.00	-	
MOW Sports and Welfare	30/6/2024	1,520.00	-	1,520.00	-	
Association of Medical Records Officers	30/6/2024	560	-	560	-	
Association of Public Health Officers	30/6/2024	37,920.00	-	37,920.00	-	
Kenya Association of Livestock Technician	30/6/2024	800	-	800	-	
Society of Radiography in Kenya (SORK)	30/6/2024	1,920.00	-	1,920.00	-	
Kenya Clinical Officers Association	30/6/2024	11,880.00	-	11,880.00	-	
Kenya Occupational Therapy Association	30/6/2024	1,120.00	-	1,120.00	-	
KESOTT	30/6/2024	1,260.00	-	1,260.00	-	
Kenya Society of Physiotherapy	30/6/2024	180	-	180	-	
Association of Kenya Medical Lab Sci Officers	30/6/2024	3,060.00	-	3,060.00	-	
Baringo Public Works Self Help	30/6/2024	1,440.00	-	1,440.00	-	
Kenya Soc.of Agricultural Professionals	30/6/2024	240	-	240	-	
Kenya Soc.of Agricultural Professionals	30/6/2024	480	-	480	-	
KNDA	30/6/2024	1,440.00	-	1,440.00	-	
AMEK	30/6/2024	480	-	480	-	
OHAK	30/6/2024	960	-	960	-	
Kenya Vet. Association R/Valley	30/6/2024	1,960.00	-	1,960.00	-	
Kenya Progressive Nurses Association	30/6/2024	17,480.00	-	17,480.00	-	
Kenya County Govt Workers Union - (Headquarters Contributions)	30/6/2024	274,332.00	-	274,332.00	-	

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Name of Staff	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
COTU	30/6/2024	36,020.00	-	36,020.00	-	
Kenya National Secretaries Association	30/6/2024	360	-	360	-	
Kenya Medical PP & Dentist Union	30/6/2024	178,800.00	-	178,800.00	-	
Kenya National Union of Nurses	30/6/2024	411,245.00	-	411,245.00	-	
Kabarnet Municipal Welfare	30/6/2024	5,040.00	-	5,040.00	-	
PostBank SAYE	30/6/2024	32,840.00	-	32,840.00	-	
Kenya Union of Clinical Office	30/6/2024	52,290.00	-	52,290.00	-	
Baringo County S.W.A	30/6/2024	2,880.00	-	2,880.00	-	
Electricity/Water/Conservancy	30/6/2024	15	-	15	-	
Training Levy	30/6/2024	18,877.20	-	18,877.20	-	
NITA	30/6/2024	185,450.00	-	185,450.00	-	
Local Authority Service Charge (Housing Levy)	30/6/2024	7,975,948.24	-	7,975,948.24	-	
W.C.P.S.	30/6/2024	371,073.20	-	371,073.20	-	
Overpayment recovery	30/6/2024	21,548.00	-	21,548.00	-	
Kuppet-Union Dues	30/6/2024	1,480.00	-	1,480.00	-	
KNUT SWA-Baringo	30/6/2024	160	-	160	-	
KNUT SWA-Koibatek	30/6/2024	540	-	540	-	
Kuppet SWA-Nairobi	30/6/2024	180	-	180	-	
Public Service Car Loan	30/6/2024	562,547.15	-	562,547.15	-	
Public Service Mortgage	30/6/2024	1,828,820.80	-	1,828,820.80	-	
GOK -PSS -Scheme	30/6/2024	6,803,241.50	-	6,803,241.50	-	
KNLS -Benefit Scheme	30/6/2024	284,719.50	-	284,719.50	-	
Baringo County Executive Members Welfare	30/6/2024	119,760.00	-	119,760.00	-	

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Name of Staff	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
UDA Party Contribution	30/6/2024	74,980.00	-	74,980.00	-	
Commission (Revenue County)	30/6/2024	409,709.50	-	409,709.50	-	
NSSF	30/6/2024	6,600.00	-	6,600.00	-	
NHIF	30/6/2024	3,600.00	-	3,600.00	-	
NSSF	30/6/2024	50,562.00	-	50,562.00	-	
Boresha Sacco	30/6/2024	43,461.00	-	43,461.00	-	
Skyline SACCO	30/6/2024	93,972.00	-	93,972.00	-	
NHIF	30/6/2024	14,400.00	-	14,400.00	-	
Equity Bank	30/6/2024	92,421.00	-	92,421.00	-	
Kenya Commercial Bank	30/6/2024	151,815.00	-	151,815.00	-	
Kenya Revenue Authority	30/6/2024	100,121,494.00	-	100,121,494.00	-	
NSSF	30/6/2024	3,774,682.00	-	3,774,682.00	-	
Sub-Total		151,415,103.85		151,415,103.85	-	
Grand Total		151,415,103.85		151,415,103.85	-	

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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 2024	Outstanding Balance 2023	Comments
		A	B	C	d=b-c		
Amounts due to National Govt entities							
1. Kenya Revenue Authority	Withholding tax on the purchase of motorbikes	30/6/2024	20,578.44	0	20,578.44	-	
2. Postal Corporation of Kenya	Postal rental box fee	4/5/2024	4,500.00	0	4,500.00	-	
Sub-Total			25,078.44		25,078.44		
Amounts due to County Govt entities							
3. Mogotio hospital imprest account	FIF Funds from 1/5/2024 to 13/6/2024	14/6/2024	1,034,620.00	0	1,034,620.00	-	
4. Eldama Ravine hospital imprest account	4 th quarter FIF Funds	18/6/2024	4,979,400.00	0	4,979,400.00	-	
5. Baringo county referral hospital	April 2024 FIF funds	5/6/2024	7,654,464.00	0	7,654,464.00	-	
6. Kabartonjo Vocational training centre	Training services for kabartonjo youth	3/5/2024	500,000.00	0	500,000.00	-	
7. Baringo county- eldama ravine town	4 th quarter AIE	12/6/2024	227,500.00	0	227,500.00	-	
8. BaringoCounty Cooperative Development fund	Support to Torongo Coop Society	18/6/2024	4,000,000.00	0	4,000,000.00	-	
9. Baringo county cooperative development fund	Support to Barwesa coop society	18/6/2024	2,500,000.00	0	2,500,000.00	-	
10. Baringo County Cooperative Development Fund	Cooperative fund	18/6/2024	1,500,000.00	0	1,500,000.00	-	
11. Baringo County Cooperative Development Fund	Cooperative fund	18/6/2024	3,000,000.00	0	3,000,000.00	-	
12. Baringo County Cooperative Development Fund	Cooperative fund	18/6/2024	2,000,000.00	0	2,000,000.00	-	
13. Baringo County Cooperative Development Fund	Cooperative fund	18/6/2024	1,000,000.00	0	1,000,000.00	-	
14. Baringo County Cooperative Development Fund	Cooperative fund	18/6/2024	4,000,000.00	0	4,000,000.00	-	
15. Baringo County Cooperative Development Fund	Cooperative fund	18/6/2024	2,000,000.00	0	2,000,000.00	-	
16. Baringo County Bursary Fund	Bursary fund	18/6/2024	1,500,000.00	0	1,500,000.00	-	

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2024	Outstanding Balance 2023	Comments
17. Kabarnet Municipality	Casual labour	18/6/2024	245,000.00	0	245,000.00	-	
18. Kabarnet Municipality	Casual labour	12/6/2024	264,500.00	0	264,500.00	-	
19. Tiaty sub county	Casual labour	7/6/2024	158,750.00	0	158,750.00	-	
20. Tiaty sub county	AIE Balances	10/6/2024	175,000.00	0	175,000.00	-	
21. Eldama Ravine Sub County	Casual wages	18/6/2024	161,000.00	0	161,000.00	-	
22. Eldama ravine town	Casual wages	20/6/2024	336,354.00	0	336,354.00	-	
23. Eldama Ravine Sub County	Ward administrator operations	20/5/2024	404,000.00	0	404,000.00	-	
24. Eldama Ravine Sub County	Casual wages	20/6/2024	161,000.00	0	161,000.00	-	
25. Baringo North Sub County	Casual wages	10/6/2024	196,590.00	0	196,590.00	-	
26. Baringo North Sub County	Casual wages	3/6/2024	393,180.00	0	393,180.00	-	
27. Eldama Ravine Sub County	4 th quarter AIE	14/3/2024	600,000.00	0	600,000.00	-	
28. Baringo North sub-county	Casual labour	30/4/2024	343,788.00	0	343,788.00	-	
29. Baringo county government	Casual labour	28/6/2024	144,000.00	0	144,000.00	-	
30. Baringo County Kenya Livestock Commercialization project	Transfer of project funds to operation account	24/6/2024	17,244,608.00	0	17,244,608.00	-	
Sub-Total			56,723,754.00		56,723,754.00	-	
Amounts due to Third Parties						-	
31. Kirandich water company	Water bill	19/6/2024	40,000.00	0	40,000.00	-	
32. Eldama Ravine water and sewerage co ltd	Water bill	10/6/2024	27,000.00	0	27,000.00	-	
Sub-Total			67,000.00		67,000.00	-	
Others (Specify)						-	
33. African Association for Public Administration and Management	Annual membership subscription fee	20/12/2023	15,469.00	0	15,469.00	-	

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2024	Outstanding Balance 2023	Comments
34. Kenya Institute of Supplies management	Women in supply chain workshop	2/4/2024	111,360.00	0	111,360.00	-	
35. Kenya Institute of Public Policy Research and Analysis	Public policy making programme	7/12/2023	218,200.00	0	218,200.00	-	
36. Boreshasacco ltd	Formulation of county youth policy	18/6/2024	1,000,000.00	0	1,000,000.00	-	
Sub-Total			1,345,029.00		1,345,029.00	-	
Grand Total			58,160,861.44		58,160,861.44		

Annex 5 –Analysis of imprests and Advances

(a) Government Imprest

Name Of Officer	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at FY2023-2024
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Kanyekera Munyoto	21/11/2023	170,530.00	-	170,530.00
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total		170,530.00	-	170,530.00

(b) Salary Advance

Name Of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance as at (insert current FY)
		<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) 2024
Land	61,108,516.80	5,140,000.00	-	-	66,248,516.80
Buildings And Structures	2,261,900,451.80	575,059,650.35	-	-	2,836,960,102.15
Transport Equipment	938,713,813.15	28,383,615.25	-	-	967,097,428.40
Office Equipment, Furniture And Fittings	255,296,408.75	24,080,878.15	-	-	279,377,286.90
ICT Equipment	32,983,428.45	-	-	-	32,983,428.45
Machinery And Equipment	156,360,386.75	70,698,237.20	-	-	227,058,623.95
Heritage And Cultural Assets	25,018,742.00	-	-	-	25,018,742.00
Biological Assets	214,784,172.20	36,037,980.00	-	-	250,822,152.20
Intangible Assets	66,087,288.05	15,331,160.00	-	-	81,418,448.05
Infrastructure Assets- Roads, Rails	3,867,313,378.91	903,519,861.45	-	-	4,770,833,240.36
Work In Progress	-	-	-	-	-
Total	7,879,566,586.86	1,658,251,382.40	-	-	9,537,819,993.26

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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	109,049,700	272,700,009	210,209,246	290,917,417	882,876,372	882,876,372	-	-
2.	Emergency Locust Response Project Fund	-	-	-	90,464,472	90,464,472.00	90,464,472.00	-	-
3.	DANIDA	-	-	-	9,297,750	9,297,750.00	9,297,750.00	-	-
4.	Kenya Urban Institutional support	-	-	-		-	-	-	-
5.	Agriculture Sector Development Support Project (ASDSP)	-	-	-	5,533,467	5,533,467.00	5,533,467.00	-	-
6.	Credit Financing Locally Led Climate	-	-	-	62,788,914	62,788,914.00	62,788,914.00	-	-
7.	Baringo County Bursary Fund	-	-	-	86,800,000	86,800,000.00	86,800,000.00	-	-
8.	Aggregated Industrial Park Programme	-	-	-	100,000,000	100,000,000	100,000,000	-	-
9.	Baringo County Emergency Fund	-	-	-	76,540,000	76,540,000.00	76,540,000.00	-	-
10	Total	109,049,700	272,700,009	210,209,246	722,342,020	1,314,300,975	1,314,300,975		

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 Director of Finance

County Executive

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 Director of Finance

Fund/board/water company/hospital

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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	-	-	-	-	-	-
	TOTAL	-	-	-	-	-

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Project Activities				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Knengei-Lomus water project	Supply of pipe water.	-To supply clean water to Loyamorock community Tiaty Sub County -To improve livelihood of the community. -To reduce conflict arising from the scarce resource.	-Trenching, laying and backfilling pipes -Pipework -Construction of raised metallic tower and installation of 6,000 litres plastic tank.					Baringo County Government	Baringo County Government department of water.
Pasture seeds for Kabarnet ward	Supply of certified pasture seeds.	- To improve the livestock production. - To increase supply of livestock feeds. - To increase grass coverage hence control soil erosion	-To supply and deliver certified pasture seeds to Kabarnet ward.					Baringo County Government	Baringo County Government Livestock department.
Kalewen Community borehole		To enable community to access sustainable water for livelihood and environmental management.	Drilling, equipping and piping work					KDSP	KDSP Funds

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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

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Annex 11 Closing Bank Balance- Other Accounts

S/N o.	ACCOUNT NAME	ACCOUNT NUMBER	BANKING INSTITUTION	FY 2023/2024 Ksh.	FY 2022/2023 Ksh.
1.	Baringo County Standing ImprestAcc	1141976226	KCB	622,246.00	348,081.00
2.	Baringo North Sub County Acc	1151223360	KCB	141.50	79.50
3.	Mogotio Sub County Account	1150620439	KCB	925,215.14	91,113.64
4.	Tiaty Sub County Acc	1150812168	KCB	12,324.70	1,571.45
5.	Baringo County Kimalel Acc	1148038116	KCB	242.00	306,804.00
6.	Baringo County Assembly OppsAcc	1142302326	KCB	-	-
7.	Baringo County Gvt Admin Acc	1151200948	KCB	361,776.50	878.00
8.	Kabarnet Town Acc	1151177962	KCB	541.25	576.00
9.	Baringo Central Sub County Acc	1151177687	KCB	48,152.55	1,395.30
10.	Baringo County Gvt E/R Acc	1151021113	KCB	77,268.55	1,371.80
11.	Baringo County Assembly Mortgage Fund Acc	1152063324	KCB	79,299,516	23,612,671.80
12.	Baringo County Car Loan Account	1179328914	KCB	8,365,756.35	3,163,823.45
13.	Baringo County Mortgage	1179329708	KCB	12,444,550.55	2,138,294.00
14.	Marigat Sub District Hosp. Acc	1149248599	KCB	2,114,891.05	103,560.80
15.	Kabartonjo District Hosp. Acc	1149215593	KCB	1,010,776	233,443.00
16.	Chemolingot District Hosp. Acc	1149247665	KCB	1,399,862.75	626,227.25
17.	Kabarnet District Hosp. Imprest Acc.	1149215399	KCB	14,895.50	8,989,603.75
18.	Eldama Ravine Sub District Hosp. Acc	1149251662	KCB	918,304.65	146,475.15
19.	Baringo County ChmtHssf Account	1148499059	KCB	834.96	250,099.96
20.	Kenya Climate Smart AgrPjtBaringo	1246287420	KCB	-	22,820,270.10
21.	Baringo County Assembly Staff Car & Mortgage	1271884267	KCB	1,710,711	5,246,233.80
22.	Baringo County Assembly Catering Account	1219723320	KCB	2,563,444	2,212,612.65
23.	Baringo County Agricultural Sector Development Support Program	1233888803	KCB	-	32,461,256.50
24.	KoibatekAtcAcc	1154242250	KCB	1,432,271.70	1,643,325.45

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25.	Emergency Locust Response	1285236629	KCB	19,130,381.15	35,855,672.85
26.	Aiyebo Dispensary	1127461192	KCB	125,533.80	63,878.00
27.	Akoroyan Dispensary	1222597705	KCB	177,861.75	130,641.85
28.	Akwitchatis H/C	1169092764	KCB	130,705.05	132,547.00
29.	Arama Dispensary	1132919118	KCB	37,897.90	59,212.30
30.	Atiar Dispensary	1103379240	KCB	44,891.45	36,512.75
31.	Ayatya Dispensary	1169064167	KCB	53,500.10	11,023.90
32.	Barbarchun Dispensary	1263627927	KCB	113,320.75	135,097.90
33.	Barsemoi Dispensary	1184232253	KCB	49,009.25	70,428.20
34.	Bartabwa Dispensary	1133848842	KCB	569,219.15	350,355.05
35.	Bartolimo Dispensary	1133448194	KCB	138,616.85	293,538.05
36.	Barwesa H/C	1121831303	KCB	256,594.29	588,270.55
37.	Bekibon Dispensary	1132780071	KCB	64,650.70	22,312.10
38.	Benonin Dispensary	1280635738	KCB	58,430.55	74,996.45
39.	Biretwonin Dispensary	1295913720	KCB	35,629.75	0.00
40.	Borowonin Dispensary	1132763967	KCB	70,081.25	24,759.35
41.	Bossei Dispensary	1133186394	KCB	141,723.55	212,602.75
42.	Cheberen Dispensary	1105717135	KCB	74,441.45	18,663.05
43.	Chemasu Dispensary	1199709115	KCB	33,638.35	22,018.90
44.	Chemoinoi Dispensary	1139368087	KCB	60.35	199,332.60
45.	Chemoril Dispensary	1169093043	KCB	30,397.35	17,307.95
46.	Chemsik Dispensary	1169094031	KCB	25,782.90	60,246.50
47.	Chemura Dispensary	1281684198	KCB	29,531.25	74,512.90
48.	Cheplambus Dispensary	1132579740	KCB	35,838.35	18,025.60
49.	Chepturu Dispensary	1183785755	KCB	29,800.85	35,327.90
50.	Chesirimion Dispensary	1169093698	KCB	59,887.60	87,328.55
51.	Chesongo Dispensary	1122171544	KCB	23,287.80	20,614.80
52.	ChuroGok Health Ccentre	1183418175	KCB	4,012.90	217,557.75
53.	Eldume Dispensary	1183308949	KCB	65,380.15	72,197.20

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54.	Emining H/C	1105716740	KCB	0.10	0.10
55.	Emsos Dispensary	1219795062	KCB	-	34,401.40
56.	Equator Dispensary	1112615318	KCB	145,982.75	324,402.80
57.	Esageri H/C	1112793445	KCB	54,291.50	164,999.95
58.	Igure Dispensary	1132757487	KCB	66,560.05	453,527.15
59.	Illingarua Dispensary	1132838584	KCB	-	16,884.65
60.	Kabimoi Dispensary	1132722071	KCB	373.70	373.70
61.	Kabiyet Dispensary	1112400672	KCB	35,153.00	18,357.05
62.	Kabogor Dispensary	1130024288	KCB	30,813.75	70,845.10
63.	Kalabata Dispensary	1127829564	KCB	118,387.70	126,268.45
64.	Kamar Dispensary	1133484077	KCB	33,401.15	18,606.10
65.	Kampi Samaki H/C	1103770713	KCB	139,988.45	285,635.00
66.	Kamurio Dispensary	1157478271	KCB	62,008.25	67,152.85
67.	Kapchepkisa Dispensary	1280080965	KCB	24,798.3	69,653.15
68.	Kapchepkor Dispensary	1127575015	KCB	214,861.35	248,705.95
69.	Kapcholo Dispensary	1280899255	KCB	30,864.45	16,596.70
70.	Kapindasim Dispensary	1157483852	KCB	374,784.70	429,641.80
71.	Kapkein Dispensary	1128777908	KCB	30,194.95	17,446.80
72.	Kapkelelwa Dispensary	1132778441	KCB	45,996.90	90,365.35
73.	Kapkiamo Dispensary	1157465464	KCB	-	556.00
74.	Kapkitony Dispensary	1206124962	KCB	19,131.25	79,366.25
75.	Kapkole Dispensary	1133634427	KCB	192,438.65	160,565.25
76.	Kapkombe Dispensary	1169064442	KCB	142,426.10	95,960.70
77.	Kapkomoi Dispensary	1132428068	KCB	48,734.45	137,950.45
78.	Kapkuei Dispensary	1128588935	KCB	55,802.70	128,264.35
79.	Kapkuikui Dispensary	1205693726	KCB	113,245.20	94,895.70
80.	Kapkures Dispensary	1202263534	KCB	206,529.55	160,055.60
81.	Kapkut Dispensary	1224328027	KCB	826.45	20,503.25
82.	Kaplel Dispensary	1132880432	KCB	2,365.25	2,365.25

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83.	Kapluk Dispensary	1127840320	KCB	57,547.60	53,377.85
84.	Kaptimbor Dispensary	1128671964	KCB	50,567.45	132,872.75
85.	Kaptiony Dispensary	1127317814	KCB	62,803.30	67,365.05
86.	Kaptorokwa Dispensary	1165519933	KCB	35,594.20	20,047.65
87.	Kaptum Dispensary	1124952667	KCB	37,199.95	24,737.05
88.	Kaptumin Dispensary	1127808885	KCB	58,366.10	64,792.85
89.	Kapturo Dispensary	1118115414	KCB	33,363.60	99,232.30
90.	Kaptuya Dispensary	1180695526	KCB	28,552.30	16,866.35
91.	Kapunyany Dispensary	1147811423	KCB	93,858.05	31,986.05
92.	Kasaka Dispensary	1169064582	KCB	416,371.3	531,564.30
93.	Kasiela Dispensary	1127769804	KCB	726.20	696.55
94.	Kasisit Dispensary	1103366726	KCB	34,739.15	93,879.00
95.	Kasitet Dispensary	1128545144	KCB	31,006.25	14,663.80
96.	Kasoio Dispensary	1127503839	KCB	140,687.35	126,719.25
97.	Kasok Dispensary	1103372734	KCB	343,056.85	363,388.80
98.	Katibel Dispensary	1127417029	KCB	47,296.80	93,710.50
99.	Keturwo H/C	1124400095	KCB	45,016.50	362,020.15
100.	Kibagenge Community Dispensary	1184411034	KCB	-	-
101.	Kibias Dispensary	1112568689	KCB	27,916.55	36,050.20
102.	Kibingor Dispensary	1132591678	KCB	102.70	102.70
103.	Kibiriokwonin Dispensary	1128348411	KCB	28,314.05	71,948.15
104.	Kiboino Dispensary	1128600676	KCB	95,112.65	24,719.60
105.	Kibotany Dispensary	1279852429	KCB	32,468.75	15,307.75
106.	Kimalel H/C	1107967635	KCB	189,525.50	298,283.75
107.	Kimoriot Dispensary	1183868707	KCB	55,109.30	78,491.35
108.	Kimose Dispensary	1184475407	KCB	38,561.80	22,044.15
109.	Kimugul Dispensary	1127795295	KCB	66,653.35	192,249.75
110.	Kinyach Dispensary	1127416405	KCB	31,571.00	17,102.20
111.	Kipcherere Dispensary	1132780306	KCB	38,899.95	184,645.50

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112.	Kipkitur Dispensary	1133025722	KCB	101,776.85	101,037.75
113.	Kiplombe Dispensary	1132782163	KCB	499,704.60	519,480.85
114.	Kipngorom Dispensary	1115483811	KCB	71,600.13	2,911.48
115.	Kipsacho Dispensary	1103367307	KCB	79,973.75	30,378.35
116.	Kipsogon Dispensary	1132780039	KCB	53,903.20	389,320.10
117.	Kipsoit Dispensary	1129500365	KCB	36,208.30	1,097.20
118.	Kiptagich H/C	1103132679	KCB	210,214.75	340,845.40
119.	Kiptoim Dispensary	1183387989	KCB	44,575.70	30,644.55
120.	Kiptuno Dispensary	1105717267	KCB	39,720.55	25,563.00
121.	Kiserian Dispensary	1103667424	KCB	-	86,489.90
122.	Kisok Dispensary	1198320885	KCB	252,794.55	410,558.70
123.	Kisonei Dispensary	1133478824	KCB	25,277.00	66,732.30
124.	Kituro H/C	1103080687	KCB	167,592.90	122,614.15
125.	Koimugul Dispensary	1281676683	KCB	27,702.05	-
126.	Koitebes Dispensary	1132817323	KCB	150,370.40	74,728.20
127.	Kokwa Island Dispensary	1111353387	KCB	30,865.35	66,755.55
128.	Kolowa H/C	1120574226	KCB	364,231.90	264,415.05
129.	Komolion Dispensary	1127440950	KCB	-	1,411.30
130.	Koriema Dispensary	1133381626	KCB	57,412.40	15,603.80
131.	Koroto Dispensary	1127428411	KCB	54,237.20	52,417.45
132.	Krezee Dispensary	1183457197	KCB	-	-
133.	Kuikui H/C	1122795327	KCB	8,452.75	407,510.90
134.	Lamaiwe Dispensary	1182885551	KCB	36,306.35	39,120.70
135.	Lebolos Dispensary	1132780705	KCB	29,529.95	39,387.80
136.	Lelgut Dispensary	1137176830	KCB	111,287.85	63,727.00
137.	Likwon Dispensary	1132878098	KCB	35,531.45	70,668.05
138.	Loboi Dispensary	1128507137	KCB	102,625.85	69,727.95
139.	Loiwat Dispensary	1127411349	KCB	156,217.0	92,779.65
140.	Lomuge Dispensary	1169093647	KCB	30,662.50	16,141.20

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141.	Loruk Dispensary	1119170249	KCB	72,684.80	118,949.00
142.	MajiMazuri Dispensary	1105717518	KCB	49,256.90	147,779.20
143.	Maji Moto Dispensary	1132999189	KCB	53,475.60	61,615.25
144.	Makutani Dispensary	1117703703	KCB	1,847.95	1,847.95
145.	Maoi Dispensary	1280747595	KCB	74,202.35	35,318.85
146.	Maron Dispensary	1131590643	KCB	1,085.65	1,085.65
147.	Mochongoi H/C	1112637524	KCB	243.10	71,344.35
148.	Mogorwo H/C	1103009214	KCB	139,916.20	155,476.40
149.	Moigutwo Dispensary	1119967929	KCB	160,554.00	197,804.65
150.	Molok Dispensary	1131368088	KCB	48,491.55	15,423.90
151.	Molos Dispensary	1105717615	KCB	31,450.45	18,335.50
152.	Molosirwe Dispensary	1128572540	KCB	106,335.65	95,924.85
153.	Mormorio Dispensary	1127499238	KCB	470,387.45	436,624.50
154.	Muchukwo Dispensary	1127574868	KCB	35,965.55	83,061.80
155.	Nakoko Health Centre	1169093949	KCB	132,722.60	190,406.30
156.	Nakurtakwei Dispensary	1119798876	KCB	54,747.90	37,849.70
157.	Ngetmoi Dispensary	1130907724	KCB	98,788.06	81,920.60
158.	Nginyang H/C	1103771892	KCB	192.80	192.80
159.	Ngurubeti H/C	1125239727	KCB	35,566.55	23,819.30
160.	Nyimbei Dispensary	1169095550	KCB	47,398.45	167,486.10
161.	Ochii Dispensary	1132062268	KCB	373.85	373.85
162.	OlArabel Dispensary	1111058849	KCB	73,593.55	76,667.25
163.	Olkokwe Dispensary	1132818303	KCB	117,412.45	211,350.05
164.	Orokwo Dispensary	1206102179	KCB	28,530.30	15,039.90
165.	Plesian Dispensary	1132384818	KCB	28438.65	23,243.85
166.	Pnai Dispensary	1169094104	KCB	1,505.15	33,308.20
167.	Poi Dispensary	1125349417	KCB	76,051.35	107,904.45
168.	Radad Dispensary	1105717364	KCB	60,457.90	35,650.90
169.	Rebeko Dispensary	1169064108	KCB	29,535.70	75,660.80

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170.	Riongo Dispensary	1119772931	KCB	39,346.20	430.90
171.	Riwo Dispensary	1133957552	KCB	50,792.25	41,842.10
172.	Rondinin Dispensary	1127813277	KCB	32,268.35	69,734.05
173.	Rosoga Dispensary	1120779391	KCB	46,929.90	230,420.45
174.	Sabatia Dispensary	1132645530	KCB	31,061.25	29,027.15
175.	Sabor Dispensary	1103372521	KCB	41,209.55	71,233.95
176.	Sagasagik Dispensary	1277329087	KCB	35,236.00	18,047.75
177.	Sagat Dispensary	1124955135	KCB	34,117.70	38,218.20
178.	Salawa H/C	1103771310	KCB	107,260.75	235,553.45
179.	Sandai Dispensary	1133892892	KCB	30,393.45	84,757.30
180.	Seguton Dispensary	1132402786	KCB	37,042.80	19,810.25
181.	Seretion Dispensary	1169092888	KCB	27,952.60	73,926.05
182.	Sereton	1291143707	KCB	222.45	73,926.05
183.	Seretunin H/C	1103072455	KCB	142,714.40	436,903.60
184.	Sibilo Dispensary	1127464132	KCB	35,646.10	76,897.50
185.	Tiloi Dispensary	1169064329	KCB	31,329.05	0.00
186.	Sigoro Dispensary	1127323164	KCB	66,092.75	86,847.65
187.	Meisori Dispensary		KCB	61,697.85	0.00
188.	Simotwet Dispensary	1132657628	KCB	62,882.35	137,338.45
189.	Sirata Dispensary	1183093616	KCB	32,136.20	60,955.25
190.	Sirwa Dispensary	1113943149	KCB	123,340.50	90,258.35
191.	Sogon Dispensary	1127423940	KCB	33,191.35	28,960.25
192.	Solian Dispensary	1132798655	KCB	20,493.85	45,415.35
193.	Sore Dispensary	1128469650	KCB	44,488.85	37,408.35
194.	Sorok Dispensary	1129074412	KCB	55,376.95	16,625.15
195.	Sumeiyon Dispensary	1127456407	KCB	39,068.40	48,702.20
196.	Sutyechun Dispensary	1183756666	KCB	93,859.20	108,100.70
197.	Talai Dispensary	1127534807	KCB	50,457.45	64,452.95
198.	Tangulgei H/C	1127834673	KCB	63.60	63.60

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199.	Tebei Dispensary	1132575869	KCB	384.75	384.75
200.	Tenges H/C	1103418041	KCB	174,532.20	100,147.75
201.	Tilingwo Dispensary	1223840875	KCB	24,658.35	45,486.25
202.	Tiloi Dispensary	1169064329	KCB	31,329.05	35,251.80
203.	Timboiywo Dispensary	1132596130	KCB	350.30	350.30
204.	Timboroa H/C	1105716880	KCB	452,692.80	599,706.20
205.	Tinet Dispensary	1112857621	KCB	32,034.80	19,042.10
206.	Tinomoi Dispensary	1182306691	KCB	28,088.55	16,141.10
207.	Tirimionin Dispensary	1103359371	KCB	534,332.75	482,706.60
208.	Tiriondonin Dispensary	1119435226	KCB	140,807.20	135,163.55
209.	Toniok Dispensary	1132777593	KCB	506.75	506.75
210.	Topulen Dispensary	1200993055	KCB	749.40	81,466.50
211.	Torongo H/C	1125427779	KCB	42,135.06	276,002.26
212.	Tugumoi Dispensary	1132798892	KCB	44,930.45	36,103.10
213.	Tuiyobei Dispensary	1157485782	KCB	48,011.15	36,994.45
214.	Tuwit Dispensary	1279492961	KCB	53,452.10	76,916.60
215.	Tuwo Dispensary	1281535931	KCB	31,202.50	18,610.95
216.	Waseges Dispensary	1133538118	KCB	4,470.10	4,470.10
217.	Yatya Dispensary	1127651692	KCB	44,422.45	42,611.50
218.	Kiptaiwa Dispensary	1390280173321	Equity	12,635.55	17,517.15
219.	Magonoi Dispensary	1390263958162	Equity	25,268.15	128,740.05
220.	Muserechi Dispensary	1310267168581	Equity	57,760.10	43,150.80
221.	Loropil Dispensary	1284552993	KCB	35,456.90	0
222.	Oterit Community Dispensary	1310270385853	Equity	40,101.25	18,407.05
223.	Saos Dispensary	1310167296489	Equity	42,295.35	20,539.60
224.	Sinonin Dispensary	1310267199802	Equity	476.90	76,213.20
225.	Tian Dispensary	1310198775503	Equity	0.00	2,651.05
226.	Baringo County Eu Ideas A/C	1390278540166	Equity	38,070,024.63	58,746,092.18
227.	Ngendalel Dispensary	01141088203400	CO-OP Bank	519.00	990.00

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228.	Oldebes Dispensary	141352514000	CO-OP Bank	26613.8	82,053.95
229.	Kisanana H/C	0102122024500	National Bank	-	550,314.00
230.	Mugurin Dispensary	10211020327700	National Bank	-	123.90
231.	Baringo Community Wildlife Conservancy Acc	01565100501395	Skyline Sacco	377.55	577.55
232.	Baringo Emergency Fund Acc	0140130000003	Access Bank	578,795.80	3,340,688.30
233.	Baringo County Lake Bogoria Grants Acc	0140130000004	Access Bank	1,366,158.90	656,786.90
234.	Kabarnet Municipality Urban Development	0140130000011	Access Bank	1,014,678.06	51,304,007.26
235.	Baringo County Institutional Grant	0140130000010	Access Bank	2,508.80	3,955.00
236.	Baringo Youth And Women Fund	50451184601	Boresha Sacco	11,373,967.47	4,265,692.39
237.	Baringo Cooperative Development Fund Acc	50451152201	Boresha Sacco	2,541,297.43	4,879,652.48
238.	Baringo County PwdAcc	50451280401	Boresha Sacco	7,023,994.86	6,264,974.28
239.	Baringo County Sme Fund Account Acc	1390262572758	Equity	164,249.73	803,805.23
240.	Baringo Bursary Fund Account Acc	1390262458895	Equity	9,497,804.00	17,912,979.00
241.	Baringo County THS UC	1000537493	Central Bank	407,379.00	407,379.00
242.	Baringo County Health Gok/UNFPA	1315923890	KCB	12,932.00	2.00
243.	Baringo County Cooperative Development Fund	01141941031900	Cooperative Bank	8,711,049.50	8,513,215.50
244.	Baringo South Sub County	1150712295	KCB	23.15	1,731.65
245.	Baringo County Revenue Collection Acc	1141231549	KCB	649,450.59	15,049,193.27
246.	Baringo County DFF Acc	1154241874	KCB	211,100.61	680,818.86
247.	Baringo District Hosp. Acc	1149507659	KCB	79,320.50	9,080,812.00
248.	Marigat Sub District Hosp. Acc	1149507950	KCB	2,830.50	2,085,348.00
249.	Kabartonjo District Hosp. Acc	1149508043	KCB	0.75	1,481,939.00
250.	Eldama Ravine District Hosp. Acc	1149507837	KCB	40.50	7,115,288.00
251.	Chemolingot District Hosp.	1149508108	KCB	5,850.75	1,128,024.00
252.	Mogotio District Hosp. Acc	1252238924	KCB	29,855.25	359,245.00
253.	Lake Bogoria National Reserve Revenue acc	1252239084	KCB	19,050.00	1,405,670.00
254.	Baringo Financing Locally Led Climate	1286305640	KCB	0.00	36,595.00
255.	Sangarau Dispensary	1283268787	KCB	71,550.60	0.00
256.	Ngoron Dispensary	1157480462	KCB	61,450.10	0.00

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257.	Kaptikit Dispensary	1283625083	KCB	32,364.00	0.00
258.	Longewan Dispensary	1312594705	KCB	73,207.20	0.00
259.	Ptikii Dispensary	1290044589	KCB	848.05	0.00
260.	Terik Dispensary	1288630549	KCB	36,594.25	0.00
Sub Total				229,430.410.57	1,188,260,676.74
1.	Baringo County Revenue Collection Acc.	1142790762	KCB	\$0.15	\$5,817.89