

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

PARLIAMENT  
OF KENYA  
LIBRARY

**ON**

**COUNTY EXECUTIVE OF BARINGO**

**FOR THE YEAR ENDED  
30 JUNE, 2020**

PAPERS LAID	
DATE	16/02/2022.
TABLED BY	SMN.
COMMITTEE	
AT THE TABLE	



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**BARINGO COUNTY GOVERNMENT EXECUTIVE**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2020**

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



**BARINGO COUNTY GOVERNMENT**  
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**For the year ended June 30, 2020**

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## **1. KEY ENTITY INFORMATION AND MANAGEMENT**

### **a) Background information**

#### **Vision**

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

#### **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.

#### **Location and size**

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

#### **Topography**

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

#### **Water bodies**

The floor of the Rift Valley owes its origin to the tectonic and volcanic disturbances, which have dislocated surfaces, forming separate ridges. The troughs of the rift that have a north-south alignment are occupied by Lake Baringo and Bogoria, which occupy 164km<sup>2</sup>. Lake Bogoria is particularly spectacular because it is one of the few hot water lakes in the world. Lake Kamnarok covers 1km<sup>2</sup>.

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**Ecological conditions**

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

**Climatic conditions**

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

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

**b) Key Management**

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

**(i) Office of the Governor**

Office Held	Name
Governor	His Excellency Stanley Kiptis
Deputy Governor	His Excellency Jacob Chepkwony

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

S/No.	Department	Name
1.	County Secretary	Hon. Francis Komen
2.	Public Service, Administration, Devolution, Youth Affairs and ICT	Hon. Scholar Jepkesei Kimeli
3.	Finance and Economic Planning	Hon. Dr. Richard Rotich
4.	Agriculture, Livestock and Fisheries Management	Hon. Thomas O. Nongonop
5.	Roads, Transport, Energy and Public Works	Hon. Elijah K. Kipkoros
6.	Trade, Cooperatives and Industrialization	Hon. Dr. David Sergon
7.	Health Services	Hon. Mary Panga
8.	Lands, Housing and Urban Development	Hon. Dr. Joel Koima
9.	Education, Sports, Culture, Gender and Social Services	Hon. Clement Lomaring'oria
10.	Water and Irrigation	Hon. Enock Keston
11.	Tourism, Wildlife Management, Natural Resources and Mining	Hon. Dr. Maureen Rotich



**1.1. THE LEADERSHIP OF BARINGO COUNTY**

***H.E Stanley Kiptis***  
***Governor***



HE. Stanley Kiptis is the second Governor of Baringo County having been sworn in on 21st August 2017 and hails from Eldama Ravine Sub County, Baringo County. He is a Master's degree holder of Business Management from Kenya Methodist University (KEMU) and a Bachelors degree of Education from Catholic University of Eastern Africa (CUEA).

Governor Kiptis vied for Governorship position in 2013 and came second to former governor Benjamin Cheboi. In 2017 he vied again and recaptured the seat from his former compatriot. Before venturing into politics, he was Kenya National Union of Teachers (KNUT) Executive secretary for Koibatek Branch for many years. During his stint at KNUT he represented Rift Valley region at the National Executive Council, a key decision maker on matters affecting the union. Kiptis possesses a wide range of experience gathered from education, trade union, and corporate management which are key attributes necessary to steer the County as the top man.

***H.E Jacob Chepkwony***  
***Deputy Governor***



H.E Jacob Chepkwony holds a Master's of science in Applied Mathematics from Egerton University, Njoro Campus and a Bachelor of Education (Science) with specialty in Education, Mathematics and Physics. He is currently undertaking Philosophy in Applied Mathematics from University of Eldoret. Hon. Chepkwony started his teaching career on January 1997 at Sacho High School and later became a

senior graduate teacher at Kapropita Girls High school from January 2005 to December 2006.

After leaving the teaching career, HE. Chepkwony joined the Ministry of youth affairs and sports in January 2007 as a district youth officer and rose through the ranks until he become assistant director, youth training in the state department of vocational and technical training in 2017. He has also taught at Moi University and University of Eldoret (Chepkoilel) since 2005 to 2012 as a part time lecturer having taught students ranging from 1<sup>st</sup> years to 4<sup>th</sup> years. He brings on board 20 years' experience in public service in the field of education, training and management which is very instrumental in steering the County's affairs as the second in command.

### **1.2. COUNTY EXECUTIVE COMMITTEE MEMBERS' PROFILE**

***Hon. Thomas Ole Nongonop (HSC)***

**CECM Agriculture Livestock and Fisheries.**



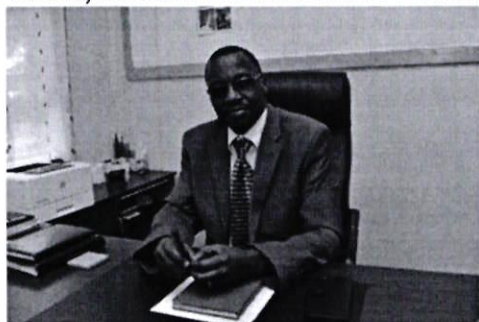
Hon Nongonop holds a Bachelor in Education degree from Kenya Methodist University (KEMU) alongside Diploma in Education from Kisii college. Before joining County executive, Ole Nongonop was a long serving Principal since 1998 in Ngambo Secondary School and Kiserian Boys High School. He brings to Cabinet a rich experience in management having been a principal for 21 years and 27 years in the education sector. He has also served as the treasurer Marigat Sec. Schools Heads association KESSHA from 2009 to 2017 and also treasurer Masaro Irrigation scheme. In 2013 he was awarded head of state commendation by president Uhuru Kenyatta for his remarkable.



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***HON. Dr. Richard Kipter Rotich***  
***CECM, Finance and Economic Planning***



Hon. Dr. Rotich holds a PHD in strategic management from Moi University and a Masters degree in Business Administration with specialty in strategic management and Marketing as well as Bachelors of Art degree, public administration & Economic planning also from Moi University. He possesses a 13-year experience gained in diverse work environments in the country as National Social Security Fund (NSSF) branch manager for Kericho, Kisumu, Nanyuki and Kapsabet branches where he was responsible for overall branch efficiency, organization and management of the Funds operations enforcing the NSSF Act through dealing with employers and employees, implementing the Funds' policy, leading, coaching, guiding and motivating staff into achieving branch performance targets and Superior Customer Service delivery.

He was also a part time lecturer at University of Eldoret between 2015-2017 where he taught banking, business, company and labour law as well as strategic management & research methods for post graduates at Moi University. He comes with a wealth of experience in the finance docket having served as a compliance manager and branch manager for NSSF for 19 years.

***Hon Dr. David Sergon***  
***CECM, Trade, Industry, Commerce, and Cooperative and Enterprise Development.***



Hon. Sergon holds a PHD in Entrepreneurship Studies from Moi University and a Masters in Entrepreneurship and Management from Kenyatta University as well as a bachelor's degree in

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accounting and mathematics from University of Nairobi. He has also undertaken SLDP and SMC from Kenya School of Government which has given him an edge in terms of public management and accountability. Dr. Sergon has an outstanding achievement of being the best PHD candidate in the 2013 cohort in Moi University and also top Masters candidate in the 2004 cohort in Kenyatta University demonstrating his hard work and determination in whatever he has endeavored to do.

He joined Teachers Service Commission (TSC) between 1998 and 2008 where he taught at Oinobmoi Boys High School and Kapkenda Girls. Before joining county executive Dr. Sergon was a lecturer at Moi University where he taught assessed students in entrepreneurship and management sciences at undergraduate and graduate level. Dr Sergon brings to cabinet a wealth of experience having served and excelled for close to 20 years

***Hon. Mary Panga***  
***CEC Health Services***



Hon. Mary Panga holds a Masters Degree in Health Management and BSC in Nursing as well as a licensed nurse with the nursing council of Kenya. She has worked as assistant Chief Nurse at Kenyatta National Hospital as well as nursing officer in the same facility since 2006.

Previously she has had a stint at World Vision- Kenya as food monitor. Hon. Panga has extensive experience in the management of the health sector having worked in a senior position at KNH, the biggest teaching and referral hospital in Kenya and East Africa.

***Hon. Dr. Joel Kibiwott Kioma***  
***CEC Lands Housing and Urban Development.***



Hon. Dr. Joel Kibiwot Koima is a PHD holder in Applied Statistics and a has Masters of science



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in Statistic from Jomo Kenyatta University of Science and Technology, as well as an author of various publications in his field of expertise and a Bachelor of Science in Mathematics and Statistics from Maseno University.

Before joining Baringo County executive. Koima was the HOD in the department of computer at Kabarak University. He has also worked at World Vision as food monitor. Dr. Koima has reasonable exposure with politics having have tried his hand in the 2013 gubernatorial elections and is the current Jubilee party Chairman Baringo County.

***Hon. Dr. Maurine Jemutai Rotich***  
***CECM Environment, Tourism and Wildlife Management***



Dr. Maurine Rotich holds a PHD in Human Resource Development from Moi University, a Masters degree in human resource development as well as bachelor's degree of education (Arts) from the Kenyatta University. Dr. Maurine worked at Moi University as a part time lecturer Kisii University for two years from 2015 and 2017. Dr. Rotich brings to the cabinet a wealth of experience having undertaken senior management course (SMC) and senior leadership development program (SLDP) at Kenya School of government. Dr. Maurine Rotich has over 20 years experience on matters education and human resource development. She is a Bonafide member of institute of human resource management (IHRM)

***Hon Clement Alexander Lomaringoria***  
***CEC Education, Sports, and Social Services.***



Hon. Lomaringoria holds a bachelors degree in education from Minnesota University, USA as

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well as a Diploma in education certificate. Before joining County executive as a County Executive Committee Member, Lomaringoria worked with the teachers Service Commission as a teacher where he rose through the ranks until he became the principal of Barpelo High School in Tiaty Sub County. Hon. Lomaringoria is well versed on matters education and administration having worked as the Principal Barpelo High School, a leading secondary school in Tiaty Sub County.

***Hon Sclar Jepkesei Kimeli***  
***CECM; Devolution, Public Service Management and Administration Youth and Gender Affairs and ICT***



Hon Sclar Kimeli holds a bachelors degree of business management with specialty in finance and Banking option from Moi University. She is currently pursuing masters of science, finance option at University of Nairobi. Ms Kimeli has previously worked as Accountant of Flogin East Africa– Nairobi for 2 years. And also Finance Manager at Cityscape Trends Services Limited in 2016 before she was appointed as Baringo County CECM of Environment, Natural Resources, Tourism and Wildlife Management in November 2017.

She has undergone a senior management course and senior leadership development programme course at Kenya School of Government. Ms Kimeli is well versed with accounting and auditing systems and processes including the delivery of wide range of financial management tasks which are key attributes in running county affairs.

***Hon. Elijah Kipkoros***  
***CECM Transport, Public Works and Infrastructure***



Hon Kipkoros holds a masters degree in Human resource, a degree in Education and a diploma



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in Human resource. Before joining cabinet, Kipkoros was principal, RCEA Biwott Ngelei Tarit Secondary School having come from Kapngetuny Boys High School in Uasin Gishu County where he worked in the same capacity.

He was instrumental in transforming the performance of the two schools which he headed and the others that he taught. Hon. Koros has vast experience in management of public affairs having served in senior position in the education sector.

**Hon EnockKeston**  
**CECM Water and Irrigation**



Hon Keston holds a Master of Business Administration degree from Egerton University and bachelors degree in Commerce from Egerton University. Before joining Baringo Cabinet, he worked in the South Eastern Kenya University as a Senior Accountant. Hon Keston also worked at Egerton University as internal Auditor and Accountant. He also worked as an Accountant in Rift Valley Institute of Science and Technology.

He is also a member of institute of certified public accountants of Kenya (ICPAK). Hon. Keston has extensive experience in the management having served as head of Finance department in his previous employer.

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	County Executive Treasury and Economic Planning	<b>Hon. Dr. Richard Rotich</b>
2.	Chief Officer, Treasury and Finance	<b>Mr. John Kisang</b>
3.	Director - Finance & Administration	<b>CPA Gikono Kiptoo</b>
4.	Deputy Director – Accounting Services	<b>CPA. David Rerimoi</b>



**d) Fiduciary Oversight Arrangements**

Baringo County oversight responsibilities were presided over by:-

**(a) County Public Accounts and Investment Committee**

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

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

**(b) County Internal Audit**

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

**(c) Audit Committee**

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

**(d) Development Partners**

In the FY 2019/20 the County benefited from funds from the following development

- Danish Government
- World Bank
- European Union

**(e) Auditor General**

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

**e) Entity Headquarters**

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

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**f) Entity Contacts**

P O Box 53 - 30400  
Telephone: (254) 53 22290  
Website: www.baringo.go.ke

**g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Kabarnet Branch  
P.o Box 175-30400  
Kabarnet.

**h) Independent Auditors**

Auditor General  
Office of Auditor General  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

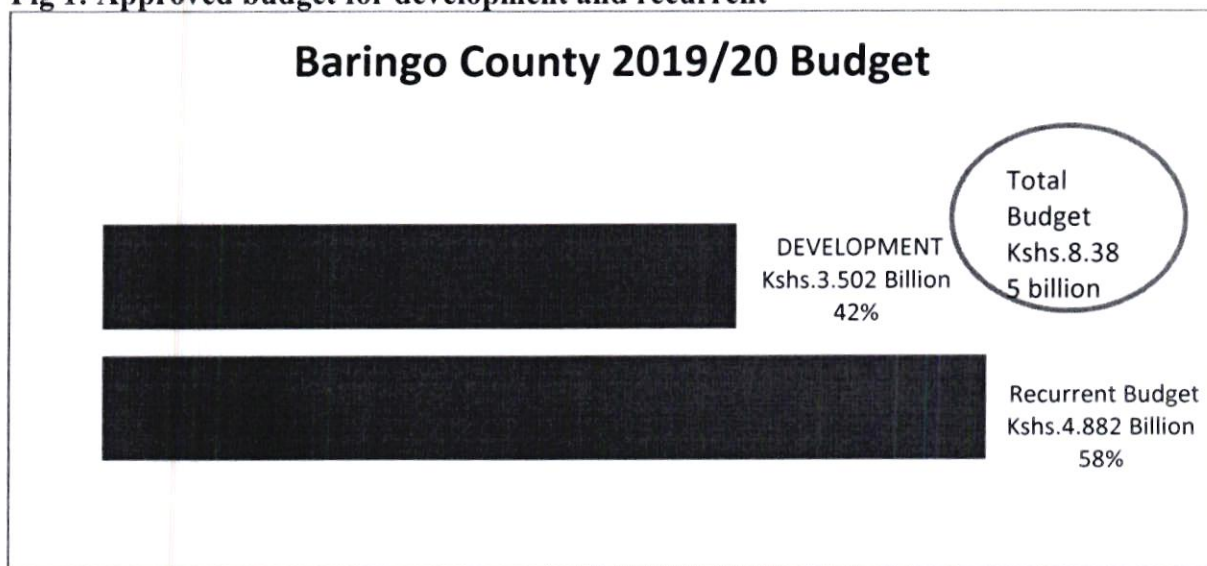
**i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**2. FORWARD BY THE CEC**

During the Financial Year 2019/2020, County approved budget estimates was Kshs8,385,345,408. The budget composed of Kshs 5,095,650,000 from equitable share, Kshs 393,416,291 from local revenue, Kshs1,422,538,152 from cash transfer of on-going projects from FY2018/2019 and Kshs 1,473,740,964 from conditional grants. Development budget was allocated Kshs 3,502,972,550 while recurrent budget was Kshs 4,882,372,857. Out of the total recurrent budget estimates, Kshs 2,915,858,541 was allocated for employee compensation and Kshs 1,539,648,588 was allocated to finance operations and maintenance. The graph below shows approved budget for 2019/2020 financial year:

**Fig 1: Approved budget for development and recurrent**



In the year under review, the County expenditure on development was kshs 1,775,268,268.01 while on recurrent was Kshs 4,604,002,996.40. Recurrent expenditure consisted of Kshs 2,878,905,467 for employee compensation and Kshs 1,362,336,707 on operations and maintenance.

**Budget trends**

Over the years, the County Budget has been steadily on an upward trend from Kshs 4.027 billion in FY 2013/14 to Kshs 8.385billion in FY 2019/20. In the base year 2013/2014, the budget was Kshs.4.027 billion against the actual expenditure of Kshs 2.83 billion. This was followed by Kshs 5.012 billion budget in FY 2014/2015, with actuals expenditure ending at Kshs 4.013 billion. This budget shifted upward due to rollover of funds amounting Kshs 784.16



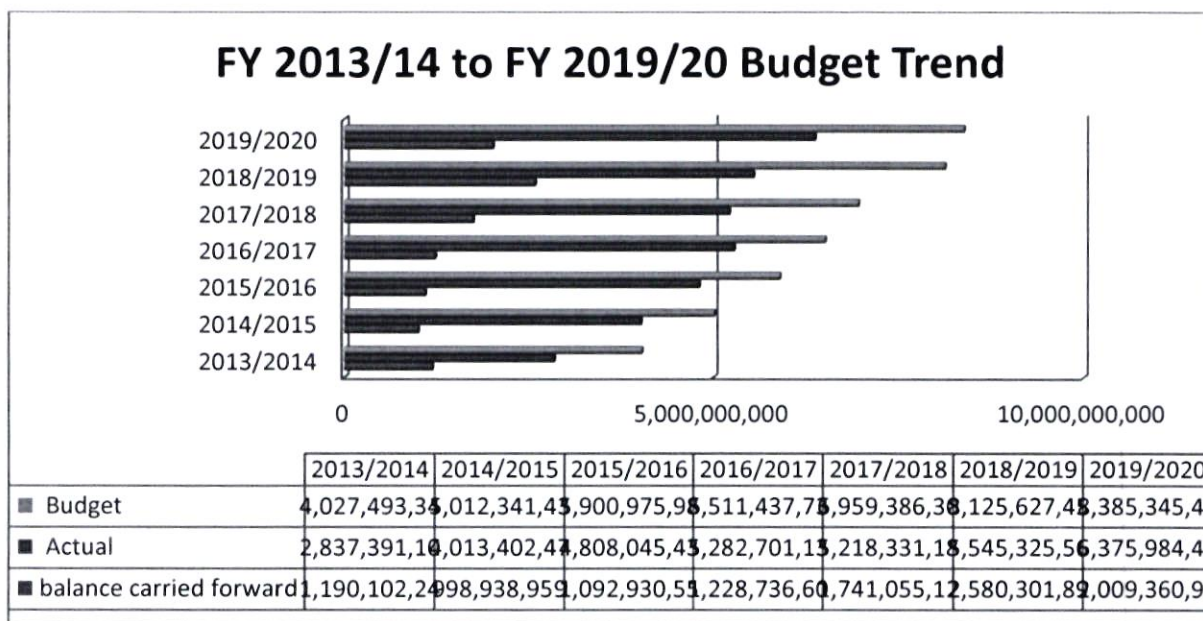
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Million. The following year 2015/16, the budget was further pushed upwards to Kshs 5.9 billion with a rollover of Kshs 886.34 million with actual expenditure being Ksh 4.808 billion.

In FY 2016/17, the budget was Kshs 6.511 billion pushed upwards by a rollover of Kshs 943.50 million. Actual expenditure was Kshs 5.282 billion. During the FY 2017/18 the approved budget was Kshs. 6.959 billion, with Kshs 943.38 million being rollover and a further upward trend to Kshs 8.125 billion and Kshs 1.622 billion as rollover in FY 2018/19. The approved budget for FY 2019/2020 was Kshs 8,385,345,407.33 billion consisting of roll over funds of Kshs 1.622 billion and actual expenditure was Kshs. 6,379,271,264.

Generally, county budget has been increasing steadily but in the last two financial years, the increase has been very marginal. The graphs and tables below shows budget trends for the seven financial years:

**Fig 2: Budget Trends**



**REVENUE ANALYSIS**

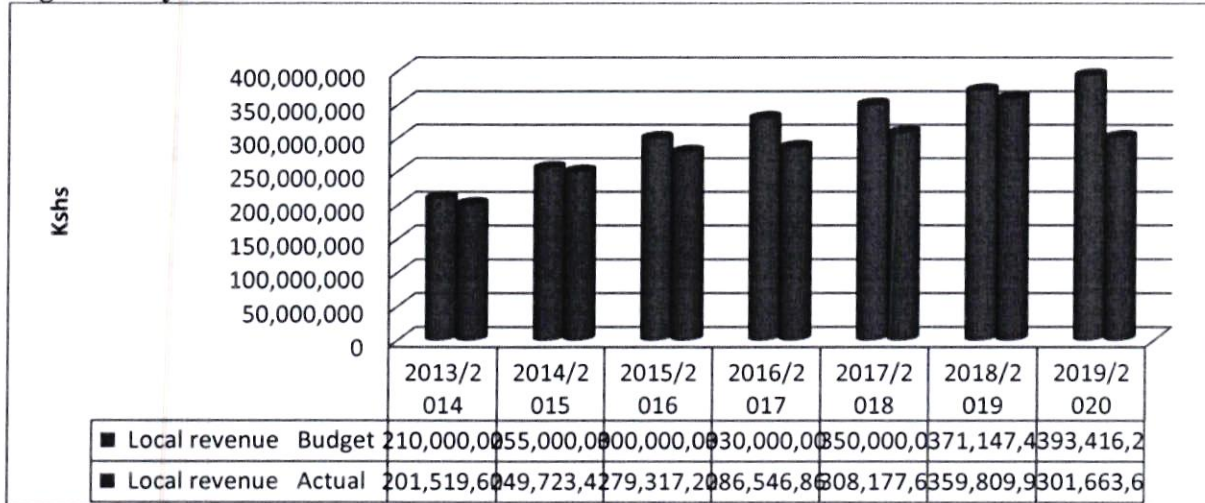
**Table 1: Revenue Analysis**

		2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Local revenue	Budget	210,000,000	255,000,000	300,000,000	330,000,000	350,000,000	371,147,446	393,416,291
	Actual	201,519,603	249,723,429	279,317,203	286,546,866	308,177,631	359,809,968	301,663,645
Equitable Share	Actual	2,950,935,465	3,177,427,690	4,440,576,026	4,791,438,190	4,983,000,000	5,086,800,000	5,095,650,000
	Budget	3,247,937,841	3,874,911,817	4,440,576,026	4,791,438,190	4,983,000,000	5,086,800,000	5,095,650,000
Dev. Exp	Actual	366,484,041	1,115,663,103	1,310,357,630	1,464,675,867	991,121,664	1,151,217,629	1,775,206,914

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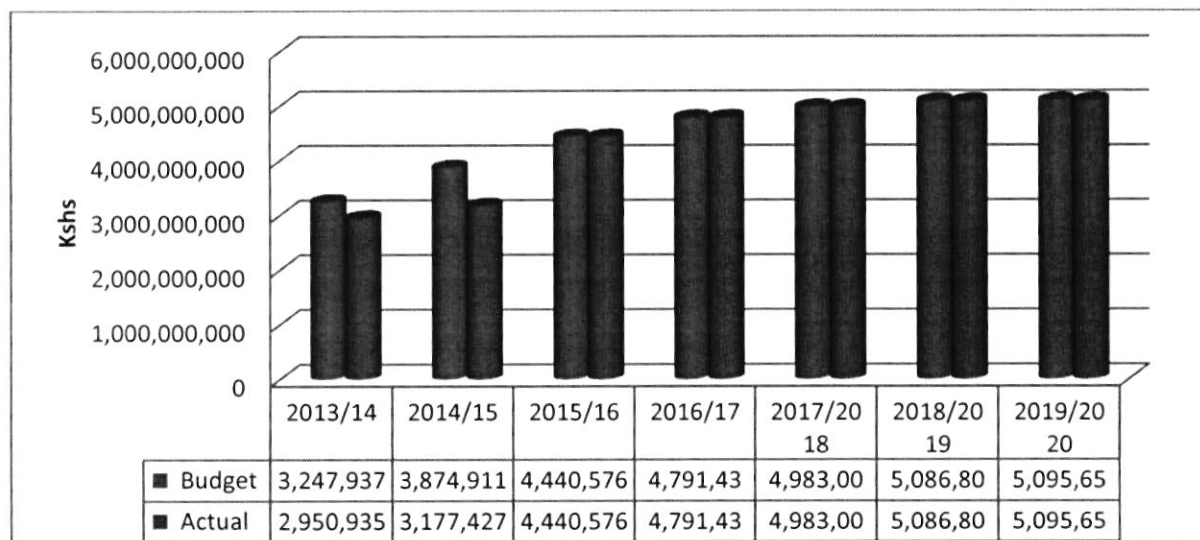
	Budget	1,193,708,731	2,051,774,651	2,360,893,835	2,609,715,320	2,713,700,251	3,596,545,770	3,502,972,551
c. Exp	Actual	2,444,463,308	2,897,739,398	3,527,475,680	3,783,104,248	4,214,918,834	4,394,107,934	4,600,777,520
	Budget	2,740,110,737	2,960,575,785	3,540,082,146	3,901,722,415	4,245,686,050	4,529,081,688	4,882,372,857
Total Budget	Actual	2,837,391,101	4,013,402,477	4,837,833,310	5,247,780,115	5,206,040,498	5,545,325,563	6,375,984,434
	Budget	4,027,493,342	5,012,341,436	5,900,975,981	6,511,437,735	6,959,386,301	8,125,627,458	8,385,345,407

**Fig 3: Analysis of local revenue**



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**Fig 4: Analysis of Equitable share**



**Key Achievement in the 2019/2020 Financial Year**

**1. Department of Environment and Natural Resources:**

Successful establishment of County tree nurseries in Mochongoi, Mogotio and Kabarnet.

Continued partnership between RECONCILE and the County Government. RECONCILE has established a fund (*Community Rangeland Investment Fund- CRIF*) to support 4 conservancies (Paka, Kaborion, Erong and Koitegan). Proposal development by the conservancies is on going in which proposed activities are; Paka (spring protection and pasture development); Kaborion (Fruit tree and pasture development); Erong (spring protection) and Koitegan (construction of scouts units). The Department had a partnership with FAO Baringo to carry out a baseline survey intended to develop an integrated participatory management plan and engaged 2,000 community members. The exercise was carried out in all locations boarding Lake Baringo. Each Location gave out their views on various issues pertaining management of Lake Baringo. The report shall further be subjected to validation by various authorities before being published. The Locations visited are Salabani, Kiserian, Rugus, Komolion, Loruk and Bartum.

Lake Bogoria National Reserve Management Plan 2019-2029 has been Adopted and approved by the cabinet waiting for gazettelement by relevant authorities

**2. Department of Industry, Commerce, Enterprise and Cooperative Development**

The department constructed a number of markets as well as provision of SMEs loans to traders. In FY 2019/20, the department distributed over 1,000 beehives to farmers, trained them on cooperatives issues and recovered loans from traders.



**3. Department of Water and Irrigation**

Towards provision of clean and safe water for socio economic growth, the department of water and irrigation has continued constructing a number of water infrastructure and operationalization and maintenance of water supplies, provision of water harvesting storage and floods control, Pan/Small Dam Construction. The department has also acquired a drilling machine set.

**4. Department of Devolution, Public Service Management, ICT and E-Government.**

Towards improvement, efficiency and effectiveness of service delivery, the department of devolution, public service management, ICT and e-government completed ward offices, conducted civic education forums and developed policy and legal analysis of DRM policy and draft bill to identify gaps and propose areas for strengthening.

**5. Department of Agriculture, Livestock and Fisheries Development.**

The Department has increased area under coffee from 896 Ha to over 2,265 Ha through purchase and distribution of 55,000 coffee seedlings. Further, 10,941 Mangoes, 1,000 Paw Paws, 1,000, Passion fruits, 2,778 Macadamia seedlings have been distributed.

**6. Department of Health Services**

The department of health services made a number of milestones which include supportive supervision for training and sensitization of CHVs on COVID 19 and strengthened advocacy and social communication on COVID -19 in all seven sub counties, disease surveillance Sub Program which has led to timely detection and investigation of vaccine preventable conditions, successful survey on Quality of care for outpatient of malaria cases. On Health Infrastructure, 9 projects were completed and others on various stages of completion. There is on-going construction of 4 storey building at the County Referral Hospital, supply and delivery of theatre equipment, oxygen connectivity in Eldama Ravine Sub county hospital and supply of 2 modern ambulances.

**7. Treasury and Economic Planning Department.**

The department of treasury and economic planning was able to open up revenue access roads which are expected to increase revenue collection.

**Challenges encountered during budget implementation**

**(a) Covid-19 Pandemic**

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The global pandemic of Corona Virus affected all sectors of county operations as well as collection of revenue which was off target by Kshs 91 million.

**(b) Pending Bills**

The pending bill for the County Government for the FY 2019/2020 is Kshs 133,836,625 which the county will be developing modalities of repayment. Out of the pending bill figure, the constituted committee on pending bills committee came up with the eligible bills of Kshs 53,472,653.

**(c) County Own Generated Revenue**

The county managed to achieve 77% of own generated revenue despite the existence of the global pandemic of Covid-19. The challenges encountered in revenue collection include:-

- ❖ The global spread of COVID-19 pandemic that led to closure of all livestock and open air markets, social places like bus park and other business centres.
- ❖ Cessation of movement that affected transport sector and payment calendar for single business permits and land rates.
- ❖ Introducing of mobile weighbridges within the county roads which affected the transportation of building stones and sand.
- ❖ The prolonged moratorium on logging in public, community forest and charcoal burning.
- ❖ Shortage of enforcement officers. The county is in high short fall of revenue enforcement officers. This has led to compromise in compliance with law and payment of revenue.
- ❖ Expiry of contract for interns for both revenue clerks and enforcement officers. During the period, new revenue points opened but could not operationalize due to staffing issues.

**Future Outlook**

The fiscal performance of the FY2019/20 budget was below target on account of revenue shortfalls and rising expenditure pressures. In particular, the revenue shortfall in the fourth quarter of the FY 2019/20 was largely due to the Covid-19 Pandemic. Revenue performance was further worsened by the tax incentives introduced to cushion Kenyans from the economic impact of the Pandemic. In light of these challenges, revenue collection for the FY2020/21 is expected to slightly decline.

The passing of division of revenue bill 2020 by the National Assembly has contributed little change to our fiscal framework; the County shall remain at Kshs 5.095 billion for 2020/2021 FY. This calls for tightening of spending and implementing austerity measures in travels, cut spending on newspapers, foreign travels, and restriction on use of government vehicles among others.



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The 2020/2021 budget had anticipated an increment of Kshs 31 million as per the Budget Policy Statement. The operations and maintenance has been on a reducing trend and this greatly interferes with efficient service delivery.

In light of these challenges, the County Government has put more emphasis on collection of local revenue through automation of revenue and investing on revenue access roads and investing on lands department to actualize valuation roll and plan centres and other urban areas as avenues to raise revenue.

Revenue Projections for FY 2019/2020 has been revised downwards due to covid-19 pandemic. Expenditure projections for FY 2020/2021 shall be revised to accommodate non-discretionary items and illegible pending bills and adhere to austerity measures and reduce expenditure in less productive areas of spending in the County Government.



**Hon. Dr. Richard Rotich**  
**County Executive Committee Member**  
**Treasury and Economic Planning.**

# BARINGO COUNTY GOVERNMENT

## Reports and Financial Statements

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### 3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

The objectives of Baringo County Government are:-

- a) Provide quality physical infrastructure in the County
- b) Reticulation water system for urban centres, upcoming towns and development of major rural water supplies
- c) To increase crop, livestock, fish production and productivity through appropriate technology for food security
- d) To build competitive business enterprises, industries and cooperatives which generate income and wealth for the people of Baringo County
- e) To develop ECDE's and VTC's infrastructure, increase enrolment retention, transition, and improve quality of learning
- f) To promote harmonious industrial relations, safety and health at work- places, employment promotion, industrial training, and regulation of trade unions, productivity improvement, manpower planning and development, social security ,social assistance, children care and protection and vocational training for PWDs and development of community groups.
- g) To deliver public services and manage all public affairs in a professional and equitable manner using efficient, effective and reliable governance systems.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Department	Objective	Indicator	Performance	
Transport and Infrastructure	To build and maintain climate-proof transport infrastructure while ensuring effective public transport and traffic management in all parts of the county.	Improved living standards and safe transport system in rural areas	% of motorable and passable roads within the County	Increased a number of roads to motorable and passable standard which include: Kailer footbridge, Kisorobi-Boito-Sigowet Kaptarigo-

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Department	Objective	Outcome	Indicator	Performance
				Tinet-Sawich
	Foster vibrant economy	Accelerated development and economic growth	-Number of Km of roads upgraded to bitumen -Length(KMs) of drainage systems and Structures constructed	2.5 km of bitumen in the following towns: Mogotio, Torongo centre, Chemalingot and Marigat
	To build and maintain climate-proof transport infrastructure while ensuring effective public transport and traffic management in all parts of the county.	Effective County Mechanization and Transport system	Number of county machineries acquired	During the financial year, the following machinery were acquired: 2 Dozers 2 Excavators 4 lorries 2 graders 1 roller 1 low bed 1 pick up This will be expected to accelerated road network in the expansive county
Environmental conservation and management and tourism	To protect and conserve springs and catchment areas	Improved availability and access to water	Number of springs protected and conserved  Number of micro catchments protected and conserved	In FY 19/20 four Springs (Sacho, MakiribKatarak wa&Kimakata) were protected and conserved
	To prevent and control soil erosion and land degradation	Improved production from rehabilitated eroded or degraded land	Number of kilometres rehabilitated and conserved  Number of sites rehabilitated	In the FY 19/20 gully erosion control was completed for one site including the construction of a water pan to reduce surface runoff.



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	To increase tree cover through increased tree planting in the county	Healthy environment and increased benefits from trees	-Number of trees planted - Number of tree nurseries established	-In the FY 19/20 20,000 assorted tree and 3, 000 mango trees were planted in four sub counties in the county. - In the FY 19/20 county tree nurseries were established in Kabarnet, Mochongoi and Mogotio.
	To enhance county/community forest creation, conservation and management	Improved forest resource management and benefits	Number of county/community forests conserved and management enhanced	In the FY 19/20 two county/community forest (Koitegan and Sokta) were conserved with a CFA formed to manage Koitegan Forest and enhance benefit sharing between the community and the county Government.
	To enhance natural resource governance through strengthening policy and legislative framework	-Increased access to a health and secure environment -Enhanced environmental governance	Number of policies formulated and ratified for implementation	In the FY 19/20 the county climate change mitigation and adaptation plan 2018-2022 was developed and ratified by the CECM cabinet
	To increase tourism product diversification and facilities development	Increased number of tourist visits and revenue	Number of tourist products/attractions developed.	In the FY 19/20 two tourists sites Releng and Kapicha were developed
Health	Eliminating communicable	Increased proportion of	% of fully	69%

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Department	Objective	Outcome	Indicator	Performance
Services	conditions	children below the age of one year who are fully immunized	immunized children	
		Elimination of Trachoma	% of target population receiving mass drug administration for Trachoma	80%
		Reduced prevalence of TB	% of TB patients completing treatment	81%
		Elimination of mother to child transmission of HIV	% of HIV+ pregnant women receiving preventive ARVs	95%
		Reduced prevalence of HIV among children	% of eligible paediatric HIV clients on ARVs	95%
		Reduced prevalence of malaria	% of targeted under 1s provided with LLITNs	72%
		Reduced prevalence of diarrhoea	% of under 5s treated for diarrhoea	15%
		Reduced prevalence of intestinal worms among school age children	% of school age children dewormed	34%
	Halt and reverse the rising burden of non-communicable diseases	Reduced prevalence of obesity	% of adult population with BMI over 25	2%
		Early detection of cervical cancer	% of women of reproductive age screened for cervical cancer	10%
		Improved quality of life for patients with mental health conditions	% of new outpatients with mental health conditions	0.01%
		Improved quality of life for patients with high blood pressure	% of new outpatient cases with high blood pressure	0.4%
	Reduce the burden of violence and injuries	Reduction in sexual gender-based violence cases	% of new outpatient cases attributed to sexual gender-based violence	0.1%
		Reduction in new outpatients cases attributed to road traffic injuries	% of new outpatient cases attributed to road traffic injuries	0.002%
		Reduced mortality	% of deaths due to injuries	0%
	Provide essential health services	Improved post partum outcomes	% of deliveries conducted by skilled attendant	56%



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		Indicator	Target	Performance
		Enhanced child survival rate	% of women of reproductive age receiving family planning	45%
		Reduced maternal deaths	% of facility based maternal deaths	0.028%
		Reduced under 5 deaths	% of facility based under 5 deaths	0.03%
		Reduction in new born with low birth weight	% of new born with low birth weight	5%
		Reduced facility based fresh still births	% of facility based fresh still births	1%
		Improved maternal outcomes	% of pregnant women attending 4 ANC visits	44%
	Minimize exposure to health risk factors	A reduction in the population who smoke	% of population who smoke	13%
		Increased proportion of infants who breastfeed	% of infants under 6 months on exclusive breastfeeding	50%
		Increase in population aware of health risk factors	% of population aware of risk factors to health	75%
	strengthen collaboration with health related sectors	Increased population with access to safe water	% of population with access to safe water	42%
		Reduction of under 5s stunted	% of under 5s stunted	23%
		Reduction of under 5 who are underweight	% of under 5 underweight	15%
		Increase in households with latrines	% of households with latrines	50%
		Increase in number of schools with adequate sanitation	% of schools with adequate sanitation	40%
Water & Irrigation	To construct and maintain sustainable water supplies for domestic, livestock and Industrial use	Increased access to clean and safe water or socio economic growth	% of households accessing clean water	A complete set of a drilling rig was purchased. This will enhance access to clean water to more households
Agriculture, Livestock and Fisheries	To increase crop production and productivity for improved food security to improve extension service delivery	Improved household food security and farm income	Number of households supported	During the financial year, farmers were supplied with animal stocks, affrutation programs
	To increase fish production and productivity for food and nutrition security for sustainable livelihoods	Increased fish production and availability in the market	Number of fingerlings supplied	30 community dams were stocked with



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Department	Objective	Outcome	Indicator	Performance
				55,000 tilapia fingerlings and 130 bags of supplementary feeds
Lands and urban development	To ensure efficient land survey services to all	Improved land tenure in urban areas - Improved revenue generation	No. of town plots surveyed and beaconed	-1,850 Plots Demarcated and Surveyed -803 Objection Cases filed -127 Cases heard -675 cases pending -1,129 records forwarded for registration of title
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	% reduction of crime	8 floodlights installed at different market centres
	To promote good governance and effective management of Cooperative Societies	Wealth & Employment creation	-No. of traders participating in table banking activities -Amount of MSME loans Disbursed -No. of Trained traders	Training and auditing of cooperatives undertaken
Education	To facilitate equality, affordable and accessible basic education	Improved access to basic education	-No. of support equipment procured -No. of staff hired	Teaching and learning materials was procured and supplied
Public Administration, Governance and Intergovernmental Relations	To deliver devolved functions in a competent, equitable and professional manner	Efficient and effective service delivery	-Number of county assembly offices constructed -Improved security of staff and members -No. of ward offices constructed	-Increased office space by 48 in number - CCTV system installed in the office of the Governor
	To reduce vulnerability towards disaster	Protection of lives, livelihoods and property	Early and timely response to protect lives, livelihoods, property	Timely release of forecast analysis and assessment reports for early warning
	To manage public finances in a manner that is transparent, accountable and prudent	Public participation and confidence in government services enhanced	-Updated Asset Register - Improved budget formulation, Coordination and planning	- Timely, efficient and effective Service delivery - Budget linkages from

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Strategic Objective				Indicator	Performance
				-Improved revenue enhancement	CIDP, ADP to preparation has improved -There has been continuous increase of revenue

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

Baringo County Government exists to transform lives by being the most attractive, competitive and resilient county that affords the highest standard of living and security for all its residents. Our purpose is 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. To deliver on our strategy, we are guided by four pillars: Sustainability strategy, environmental performance, employee welfare, market place practices and community engagements.

##### **Sustainability strategy and profile**

Baringo County Government has developed an online complains and compliments module in the website where citizens can raise issues directly to the executive. Being a member of Arid and Semi-Arid Lands (ASAL) Counties, Baringo County Government trained its officers on best practices and practical approaches of building community resilience. The training covered roles and contribution of the county specific sustainable food systems strategies in both county and national government agenda through their County Intergrated Development Plans (CIDP), Sustainable Development Goals (SDG), Big Four Agenda and Kenya's Vision 2030. Baringo County is a member of North Rift Economic Block (NOREB), a body made up North Rift Counties. The aim is to create and empower economic activities of the member Counties by providing conducive environment. For sustainability of various projects in the County, the public is normally involved at the budget process in the initial phases through public participation as per the constitution of Kenya 2010. This has enhanced sustainability and acceptance of various projects.

##### **Environmental performance**

In environmental conservation, Baringo County Government is guided by several regulations and policies both internal and external. The County Government developed Charcoal Burning Policy to guide sustainable charcoal burning within the County. Forest harvesting is being guided by the national government regulations under the ministry of environment and natural resources. Within the County all construction developments must be approved by National Environmental Management Authority (NEMA). Further, major projects for example those dealing with waste management must obtain certification on environmental impact assessment. Baringo County Government has developed measures on containing human-wildlife conflict by enacting laws to contain human encroachment to wildlife conservancies. Some animals have been kept in conservancies to safe gourd their survival.

##### **Employee welfare**

Baringo County Government practices fair and gender sensitive hiring process. This is evidenced by the fact that vacancies are advertised in the daily newspapers, county websites and in all County offices. Once potential nominees are identified they are subjected to vetting where the public are invited to attend the process and raise concerns. The whole hiring process is guided by the Constitution of Kenya 2010 and the Public Service Human Resource Manual. Baringo County Government has continuously trained its employees on government related courses at



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Kenya School of Government and also training employees professionally by sponsoring them to attend continuous professional development courses to keep them abreast of contemporary market trends. At the beginning of every financial year, employees do set their performance target in form of Performance Contracting and Annual Work Plans. The targets are appraised at the end of the financial year. The County Human Resource Committee is established to handle staff issues on promotion, re-designation, confirmation and disciplinary cases. This body forwards its findings and recommendations to the County Public Service Board for action. The Occupational Safety and Health Committee has been established. The committee has delivered well as per its mandate on ensuring staff safety in their work environment.

#### **Market place practices**

Baringo County Government has ensured responsible competition practice by implementing Public Procurement and Asset Disposal Act 2015 where bidders who are substantially responsive to terms and conditions of a particular tender and offering competitive prices are awarded tenders. All unsuccessful bidders in a tendering process are debriefed of their unsuccessfulness and the reasons for being non responsive through regret letters. The e-procurement through IFMIS has also enabled suppliers to follow procurement process online and they are able to receive feedback through the system. The Supply Chain Management Unit is always ready to clarify any issue which the competitors are not clear about.

Responsible Supply chain and supplier relations- communication to supplies on the terms of a contract, the results of evaluation, expectations and deliverables are made in time. Payments are done promptly. Baringo County Government has established a Pending Bills Committee to address issues on pending bills. E procurement through IFMIS portal has addressed the work load and cost associated with paper work. Procurement section has installed suggestion boxes which are opened monthly.

Responsible marketing and advertisement- to maintain ethical marketing practices, Baringo County Government advertises its tenders in newspapers, County website, public procurement information portal and posters.

Product stewardship- the County Government ensures that consumer rights and interests are safeguarded through the involvement of the users during the development of specifications for their requirements. The ultimate consumers are given opportunity to give input of exactly what they want to be delivered. This is factored in during development of designs, bill of quantities, terms of reference and specifications of any planned procurement. During sourcing, suppliers should be able to clearly understand the requirements before submitting their quote. Where possible, they are given samples of what is actually required upon delivery, inspection and acceptance committees are appointed to confirm that the required standard of goods, works and services are delivered.

#### **Community Engagements**

Through Disaster and Risk Management Department, residents living in areas prone to land slides or floods are warned continuously to move to safer grounds. However those affected are evacuated immediately and provided with basic needs elsewhere. Through the office of the governor and in partnership with other stakeholders like USAID, campaign against Female Genital Mutilation (FGM) and early child marriages has been done by developing alternative rite of passage. Further, more trainings have been done to sensitize the community on HIV and AIDS virus. In partnership with national government, the Baringo County Government was able to roll

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out the Beyond Zero Campaign. The County Government has initiated several peace building initiatives for communities affected by tribal cattle rustling. A case in hand is the initiation of peace meeting and sporting activities in affected areas as well as beefing up security. In the dry parts of Baringo, the County Government through ministry of health has provided anti snake venom drugs to counter rampant cases of snake bites and death. Through the department of disaster and risk management, residents of Baringo County especially those affected by draught and food shortage got food suppliers to save them from starvation. Recently, the County Government through the Civic Education Department conducted massive education on the protocol and guidelines to combat the COVID 19 pandemic. Baringo County Government established several funds to give back to the community. Notably are Emergency Fund, Lake Bogoria Community Grant, Conservancy Fund, Cooperative Fund, Small and Micro Enterprises Fund, Youth Women and Persons with Disability Fund.



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**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163,164 and 165 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, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

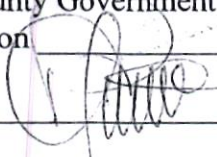
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and(vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the Barinog County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).The CEC member for finance is of the opinion that Baringo County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that Baringo County Government has complied fully with applicable Government Regulations and the terms of external financing covenants(where applicable), and that the County Government'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 Baringo County Government'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 Government's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2020

  
16 DEC 2020

**County Executive Committee Member – Finance**



# REPUBLIC OF KENYA

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



*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BARINGO FOR THE YEAR ENDED 30 JUNE, 2020**

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### **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 46, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and statement of receipts and payments, statement of cash flows and statement of appropriation: recurrent and development combined 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 the County Executive of Baringo as at 30 June, 2020, 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 Public Finance Management Act, 2012 and County Governments Act, 2012.

#### **Basis for Qualified Opinion**

##### **1. Inaccuracies in the Financial Statements**

The financial statements contain the following casting errors and inaccuracies:

- i. The summary statement of appropriation: recurrent and development combined reflects a total budget utilization difference of Kshs.2,009,807,746. A recast of the balances included therein yielded Kshs.2,006,074,143 resulting to an unexplained variance of Kshs.3,733,603.
- ii. The summary statement of appropriation: recurrent and development combined reflects payments totalling Kshs.6,379,271,264 whereas the statement of budget execution by programmes and sub-programmes reflects Kshs.6,422,236,780 resulting to an unexplained variance of Kshs.42,965,516.



- iii. The summary statement of appropriation: recurrent and development combined reflects transfers to other government units totalling Kshs.682,493,806 and Kshs.707,962,884 on final budget and actual on comparable basis. However the budget execution by programmes and sub-programmes reflects approved budget and actual payments of Kshs.718,570,353 and Kshs.695,648,606 resulting to unexplained variances of Kshs.36,076,547 and Kshs.12,314,278 respectively.

In view of these discrepancies, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

## **2. Variances Between Financial Statements and Integrated Financial Management Information Systems Ledger Balances**

Comparison of balances reflected in the financial statements with those in the Integrated Financial Management Information Systems (IFMIS) trial balance reflects variance which have not been explained. The variances are highlighted in Appendix I to this report.

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not confirmed.

## **3. Misclassification of Expenses**

### **3.1 Use of Goods and Services**

The statement of receipts and payments reflects expenditure on use of goods and services totalling Kshs.721,022,070, as further disclosed in Note 12 to the financial statements. However, included in the balance are payments totalling Kshs.97,920,281 relating to items that were not budgeted for under the item.

As a result of the misclassification, the purchase of goods and services balance totalling Kshs.721,022,070 reflected in the statement of receipts and payments is distorted and does not present the true and fair view of the funds spent on the item in the year under review.

### **3.2 Acquisition of Assets**

The statement of receipts and payments reflects acquisition of assets expenditure totalling Kshs.1,494,173,053, as further disclosed in Note 17 to the financial statements. However, expenditure amounting to Kshs.268,211,586 was not budgeted for under acquisition of assets and is, therefore, misclassified. The balances are highlighted in Appendix II.

As a result, presentation and disclosure of expenditure on acquisition of assets totalling Kshs.1,494,173,053 is distorted and does not reflect a true and fair view of the operations of the County Executive during the year under review.



In addition to distorting the financial statements, the misclassified payments contravened Regulation 50(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires expenditure commitments for goods and services to be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.

#### **4. Unexplained Returned Exchequer Issues Balance**

The statement of receipts and payments reflects returned County Revenue Fund (CRF) issues totalling Kshs.2,142,969,779, as further disclosed in Note 10 to the financial statements. However, the cash and cash equivalents as at 30 June, 2020 reflected a prior year balance of Kshs.2,147,787,702 resulting to an unexplained variance of Kshs.4,817,923.

Consequently, the accuracy and completeness of returned CRF issues totalling Kshs.2,142,969,779 for the year ended 30 June, 2020 could not be confirmed.

#### **5. Unbanked County Own-Generated Receipts**

The statement of receipts and payments reflects county own-generated receipts totalling Kshs.301,663,645, as further disclosed in Note 9 to the financial statements. Included in the balance are other health and sanitation receipts totalling Kshs.127,563,677 out of which Kshs.37,022,271 was receipted but only Kshs.34,513,451 was banked resulting to an unbanked balance of Kshs.2,508,820.

No satisfactory reason was provided by Management for the failure to bank the receipts.

Consequently, the accuracy and completeness of county-own-generated receipts totalling Kshs.301,663,645 for the year ended 30 June, 2020 could not be confirmed.

#### **6. Unconfirmed Balances**

##### **6.1 Compensation of Employees**

The statement of receipts and payments reflects compensation of employees expenditure totalling Kshs.2,878,905,467 as further disclosed in Note 11 to the financial statements. However, the following discrepancies were noted in respect to the balance:

##### **6.1.1 Unexplained Variance in Aggregate Expenditure Balance**

Compensation of employees aggregate expenditure balance of Kshs.2,878,905,467 reflected in the statement of receipts and payments differs by Kshs.67,803,465 with the account's balance totalling Kshs.2,811,102,002 reflected in the Integrated Payroll and Personnel Database (IPPD) payroll and related records.

No explanation has been provided by Management for the anomaly.



## **6.1.2 Unsupported Payment of Salary Arrears**

The statement of receipts and payments reflects compensation of employees payments totalling Kshs.2,878,905,467 which in turn include salary arrears totalling Kshs.38,340,418. However, the staff files sampled during the audit did not indicate the nature and causes of the arrears, including the periods over which they occurred or the budgeted expenditure programs they related to. Further, changes in the payroll were made without authority from the respective Heads of Departments.

The payroll changes contravened Regulation 119(1) of Public Finance Management (County Governments) Regulations, 2015 which prescribes segregation of duties in recording and authorizing payments, among other internal control requirements.

In view of these issues, the accuracy and validity of the compensation of employees expenditure totaling Kshs.2,878,905,467 could not be confirmed.

## **7. Unaccounted Use of Goods and Services**

The statement of receipts and payments reflects use of goods and services totalling Kshs.721,022,070, as further disclosed in Note 12 to the financial statements. The following unsatisfactory matters were noted in relation to the balance:

### **7.1 Fuel Oil and Lubricants**

Purchases of fuel, oil and lubricants totalling Kshs.7,799,440 were not supported with detailed orders or entries in the fuel register and motor vehicles work tickets to show how the fuel was requisitioned and used.

As a result, it was not possible to confirm that the supplies paid for were received and used as intended.

### **7.2. Transfers to County Livestock Marketing Council**

Expenditure records indicated that a sum of Kshs.2,656,682 was paid to the County Livestock Marketing Council being commission earned at the rate of 25% of revenue collected from sale of livestock. However, the payments were made without enabling legislation and were therefore irregular. Further, no returns were submitted to Management by the Council and therefore the receipt and proper use of the Commissions by the Council could not be confirmed.

In the circumstances, the accuracy, completeness and legality of commission payments totalling Kshs.2,656,682 could not be confirmed.

### **7.3. Transfers to Kimalel Goat Auction Account**

The expenditure records further reflected transfers to Kimalel Goat Auction account totalling to Kshs.10,817,900 comprised of Kshs.6,705,000 spent on printing, advertisement and information supplies and services, Kshs.244,800 spent on domestic travel and subsistence, and Kshs.3,868,100 on other current transfers. However, the



transfers had not been provided for in the budget for the year. The account also reflected goat sale receipts totaling Kshs.15,181,100 as at 30 June, 2020 which, however, were neither banked into the County Revenue Fund account nor disclosed in the financial statements.

In addition, the account was operated contrary to Regulation 82(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires all County Government bank accounts, other than those used to manage imprest bank accounts, to be opened at the Central Bank of Kenya.

Therefore, the validity of the bank account and transfers to Kimalel Goat Account totalling Kshs.10,817,900 made during the year under review were irregular. Further, failure to disclose the sale receipts totalling Kshs.15,181,100 deposited into the account has distorted the true and fair view of the operations of the County Executive for the year under review.

#### **7.4 Other Grants and Other Payments**

The statement of receipts and payments reflects other grants and payments totalling Kshs.577,207,790, as further disclosed in Note 15 to the financial statements. The expenditure includes other current transfers and grants totalling Kshs.464,389,092 out of which Kshs.2,425,500 and Kshs.2,103,525 were denoted as transfers to Chemolingot District Hospital and Mogotio Town Hospital respectively. However, no records were provided to explain the transfers. Further, cash withdrawals totalling Kshs.415,308 and Kshs.2,448,300 were made from the bank accounts of the two hospitals respectively but their use was not explained.

As a result, the occurrence and measurement of payments totalling 4,529,025 made to the two hospitals, and cash withdrawals totalling Kshs.2,863,608 made from their accounts could not be confirmed.

#### **7.5 Unaccounted for Grant to Lake Bogoria Communities**

Records on acquisition of assets expenditure indicated that a sum of Kshs.6,000,000 equivalent to a ten percent (10%) of the prior year audited revenue collected by the County Executive from Lake Bogoria was transferred to the local community during the year under review.

The grant was intended for use in construction of cattle dips, water pans, cultural and education centers, issuance of bursaries and for administrative purposes. It was to be administered by County and Community Committees.

However, the respective expenditure returns were not presented for audit and as a result, the receipt and use of the grant by the local communities could not be confirmed. Similarly, records on projects approved by the communities and reports on their execution were not presented for audit.



In the circumstances, it was not possible to confirm whether the grant was received and applied for the intended purposes and whether value for money was realized on its use.

## **8. Bank Balances**

The statement of assets and liabilities reflects a bank balance amounting to Kshs.1,349,713,012 as at 30 June, 2020 as further disclosed in Note 21A to the financial statements. However, the following unsatisfactory issues were noted in relation to the balance:

### **8.1. Unreconciled Development Cashbook**

The bank reconciliation statement for Baringo County Development Vote account as at 30 June, 2020 reflected unrepresented cheques totalling Kshs.470,055,535. However, a recast of the respective cheques schedule yielded a balance of Kshs.469,764,638 resulting to an unexplained variance of Kshs.290,897.

### **8.2. Unreconciled Recurrent Cashbook**

The bank reconciliation statement for the Baringo County Recurrent Vote account as at 30 June, 2020 reflected receipts in the bank not recorded in the cash book totalling Kshs.81,969,802 and payments in bank not recorded in the cash book totalling Kshs.101,514,683. Management did not explain why the receipts were not recorded in the cashbook.

### **8.3. Variances Between Cashbook Balances and Reported Amounts**

Included in the bank balance totalling Kshs.1,349,713,012 are eighteen (18) bank accounts whose cashbook balances totalled Kshs.35,144,304 as at 30 June, 2020, whereas the reported balance totalled Kshs.2,118,430 resulting to an unexplained difference of Kshs.33,025,874 between the two sets of records, as shown in Appendix III. No explanation has been provided by Management for the variance.

### **8.4. Undisclosed Bank Accounts**

As previously reported, the County Government operates 192 (one hundred and ninety-two) commercial bank accounts that it uses to disburse funds to dispensaries. However, the accounts have not been disclosed in the financial statements. The audit sought to obtain confirmations on the existence of the accounts and their respective balances as at 30 June, 2020 but the respective banks did not respond to the circularization letters. As a result, the undisclosed bank balances as at 30 June, 2020 held in 192 (one hundred and ninety-two) commercial bank accounts could not be confirmed.

### **8.5. Unsupported Cash Withdrawals**

Annex 10 closing bank balance – other accounts to the financial statements reflects a bank balance of Kshs.263,916,037. Included in the balance is Baringo County Government Kimalel Auction bank account that had a balance of Kshs.4,300 as at 30 June 2020. However, examination of the bank statements for the year under review



revealed cash withdrawals totalling Kshs.26,102,114 that were not supported by cashbook entries, payment vouchers and schedules as well as budget and expenditure returns.

In the absence of relevant evidence, the occurrence, accuracy and validity of the withdrawals, totalling Kshs.26,102,114 could not be confirmed.

## **8.6. Accounts Receivables - Outstanding Imprests**

### **8.6.1 Unsupported Imprests Expensed Upon Issue**

The statement of assets and liabilities reflects accounts receivables- outstanding imprest totalling Kshs.2,980,794 as at 30 June, 2020, as further disclosed in Note 22 to the financial statements.

Imprests records examined indicated that imprests totalling Kshs.234,947,752 were issued during the year under review, and expensed directly without supporting relevant records and disclosures on the uses to which the monies were put. This was contrary to Section 93(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires imprests to only be issued for particular purposes, and only payments for the purposes specified in the imprest warrant be made therefrom.

Consequently, the accuracy, validity and presentation of expenditure totalling to Kshs.234,947,752 accounted for as imprest payments could not be confirmed.

### **8.6.2 Unexplained Variances in Records**

The statement of assets and liabilities reflects accounts receivables-outstanding imprest balance totalling Kshs.2,980,794, as further disclosed in Note 22 to the financial statements. However, the imprest register reflects imprests issued during the year under review totalling Kshs.122,771,525 out of which a sum of Kshs.71,072,132 was surrendered to leave Kshs.51,699,393 outstanding as at 30 June, 2020. However, the imprest records presented for audit reflected outstanding imprests totalling Kshs.2,980,794 as at 30 June, 2020 resulting to an unexplained variance of Kshs.48,718,599

Further, the records indicated that one hundred and two (102) officers were issued with multiple imprests totalling to Kshs.39,843,680 but surrendered Kshs.3,601,800 only. No explanation was provided by Management for the failure to recover the balance totalling Kshs.36,241,880 from the defaulters. In addition, thirty-four (34) officers whose personal numbers were not disclosed were issued with imprests totalling Kshs.11,379,470 but only surrendered Kshs.1,533,000 and were therefore holding irregular imprests totalling Kshs.9,846,470 as at 30 June, 2020.

The failure to surrender the imprests contravened Section 93(5) and 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires a holder of temporary imprest to account or surrender the imprest within seven (7)



working days upon return to the duty station. The provision also disallows issuance of new imprests to officers with outstanding ones.

In view of these issues the completeness, accuracy, validity and presentation and disclosure of accounts receivables-outstanding imprest balance totalling Kshs.2,980,794 could not confirmed.

### **8.7. Unexplained Deposits and Retentions**

The statement of assets and liabilities reflects accounts payables – deposits and retention balance totalling Kshs.71,961,388 as at 30 June, 2020, as further disclosed in Note 23 to the financial statements. However, records on the identities of the contractors owed have not been disclosed. Further, payments totalling Kshs.4,511,909 reflected in the cashbook as having been made from the account were not explained.

As a result, the accuracy, completeness and validity of the accounts payables – deposits and retention balance totalling Kshs.71,961,388 as at 30 June, 2020 could not be confirmed.

### **9. Misrepresented Prior Year Adjustments**

The statement of assets and liabilities reflects prior year adjustments net credit balance totalling Kshs.2,111,846,343, as further disclosed in Note 25 to the financial statements. The Note describes these as imprests issued in the year 2018/2019 but surrendered in the year 2019/2020. However, the balances were not captured in the imprest register and further, records indicating how the imprests were surrendered were not presented for audit. In addition, the presentation is not in line with International Public Sector Accounting Standard (IPSAS) 3 which requires all prior year adjustments to be effected through the previous period balances. Further, the adjusted amount is equal to the Fund balance amounting to Kshs.2,111,846,342 brought forward from the previous year.

Consequently the accuracy , completeness , presentation and disclosure of net credit prior year adjustments totalling to Kshs.2,111,846,343 as at 30 June, 2020 could not be confirmed.

### **10. Acquisition of Assets**

The statement of receipts and payments reflects acquisition of assets expenditure totalling Kshs.1,494,173,053, as further disclosed in Note 17 to the financial statements. However, the following unsatisfactory matters were noted in relation to the balance:

#### **10.1 Misstated costs for Construction of Roads**

Included in the acquisition of assets balance are construction of roads costs totalling Kshs.477,331,489 out of which a sum of Kshs.49,392,320 relates to transfers made to the County Revenue Fund. The transfers to the Fund were not expenditures and should therefore, not have been expensed. As a result of the improper accounting, the construction of roads expenditure for the year is overstated by Kshs.49,392,320.



## **10.2 Unsupported Labour Costs**

Further, included in the road construction cost is Kshs.4,292,542 paid as imprests to various officers to defray casual labour and other expenses incurred during road construction and repair activities. However, detailed payment schedules showing the nature of work done by the payees and the daily rates paid for the hired labor were not attached to the payment vouchers. As a result, the accuracy and occurrence of the expenditures has not been confirmed.

## **10.3. Incomplete Records on Construction of Buildings Costs**

The acquisition of assets costs also includes payments for construction of buildings totalling Kshs.352,223,586 out of which payments totalling Kshs.10,767,804 were not supported with payment vouchers and other relevant documents.

In view of these issues, the accuracy, validity and presentation of acquisition of assets expenditure totalling Kshs.1,494,173,053 could not be confirmed.

## **10.4. Unsupplied Bee-Hives**

The acquisition of assets expenditure includes Kshs.28,372,623 spent on purchase of certified seeds, breeding stock and live animals for donation to farmers. Included in the balance is Kshs.5,000,000 spent on purchase of 800 beehives at Kshs.6,250 each. However, records presented for audit indicated that only 389 beehives were received and therefore 411 beehives worth Kshs.2,568,750 were not accounted for.

In addition, the criteria used to select beneficiaries to the project, and a related one that spent Kshs.2,900,000 on purchase of twenty (20) Sahiwal breed cattle bulls at a cost of Kshs.145,000 each, were not disclosed by Management.

Consequently, the validity and occurrence of the expenditure totalling Kshs.7,900,000 spent on purchase of beehives and Sahiwal bulls could not be confirmed.

## **10.5. Unaccounted for Water Supply Accessories**

Construction of civil works costs totalling Kshs.398,001,642 include works on repairs and maintenance of water projects valued at Kshs.10,427,457. However, user department requisitions on the defects repaired or the accessories due for replacement, were not provided for audit. Further, there were no stores records to indicate the accessories received or issued for use.

In the circumstance, the occurrence, accuracy and validity of the expenditure totalling Kshs.10,427,457 reported to have been incurred on repairs and maintenance of water supply infrastructure could not be confirmed.

## **10.6. Insufficient Fixed Assets Disclosures**

Annex 5- to the financial statements - summary of fixed assets discloses historical cost of assets owned by the County totalling Kshs.4,082,377,919. However, the asset register presented for audit reflected a balance of Kshs.3,868,232,976 resulting to variance of Kshs.214,144,943 which was not explained by Management.



In addition, acquisition of assets expenditure reflected in the audited financial statements for the previous six (6) financial years totaled Kshs.7,394,322,399 which differed by Kshs.3,311,944,480 with the sum of Kshs.4,082,377,919 reported in Annex 5 to the financial statements for the year under review.

Further, physical examination of the assets revealed that they were not tagged, and the assets register did not disclose the serial and vehicle chassis numbers and other unique identifiers. As a result, the locations and safe custody of the assets could not be confirmed.

In the circumstances, the valuation, completeness and accuracy of the fixed assets balance totaling Kshs.4,082,377,919 reflected in the statement of assets and liabilities could not be confirmed.

### **10.7. Pending Bills**

Annex 2 - Analysis of pending accounts payables and Annex 3 – analysis of staff payables reflect balances totalling Kshs.133,836,625 and Kshs.6,327,846 respectively or Kshs.140,164,471 in aggregate. However, Annex 2-analysis of pending bills payable does not disclose sufficient information on the bills as required in the reporting format prescribed by the Public Sector Accounting Standards Board. The omitted disclosures include invoice and Local Service or Local Purchase Order numbers, Delivery Note numbers and the dates the bills were incurred.

Further, the schedule supporting the bills reflects a sum of Kshs.86,691,818 comprised of recurrent and development pending bills totalling Kshs.54,388,685 and Kshs.32,303,133 respectively. The variance of Kshs.53,472,653 from the balance of Kshs.133,836,625 reflected in the financial statements could not be confirmed. As a result, the accuracy, completeness and validity of the pending bills balance totalling Kshs.140,164,471 as at 30 June, 2020 could not be confirmed.

In view of these discrepancies, the accuracy and completeness of the financial statements has not been confirmed.

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

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there were no key audit matters in the year under review.



## Other Matter

### 1.0 Budgetary Control and Performance

#### 1.01 Under-funding and Under-expenditure

The summary statement of appropriation: recurrent and development combined reflects final budgeted and actual on comparable basis receipts totalling Kshs.8,385,345,407 and Kshs.7,662,728,927 respectively, resulting in a revenue shortfall of Kshs.722,616,480 or 9% of the budget. Similarly, the County Executive spent Kshs.6,379,271,264 against an approved budget of Kshs.8,385,345,407 resulting to an under-expenditure of Kshs.37,707,511 or 24% of the budget.

The underfunding and under-expenditure constrained implementation of planned activities which may have hindered service delivery to the people of Baringo County.

#### 1.02 Under-Collection of County Own-Generated Revenue

The summary statement of appropriation: recurrent and development combined reflects County own-generated receipts budget and actual revenue totalling Kshs.393,416,291 and Kshs.301,663,645 respectively, resulting in a shortfall of Kshs.91,752,646 or 23% of the budget. No estimates had been prepared for each revenue source as the revenue budget was estimated by applying a 6% increase on the collections for the previous year.

The ratio of the revenue shortfall for the year under review rose to 13% from 3% recorded in the previous year and therefore depicted a deterioration in performance.

As the data in the table below shows, performance of the County Executive in revenue collections has been erratic over the years. No adequate explanation was provided by Management for the unsatisfactory state of affairs.

**Table 1: Revenue Collection in County Executive of Baringo – 2013/2014-2019/2020**

Year	Budget Kshs.	Actual Kshs.	Variance (Revenue Shortfall) Kshs.	Percentage Shortfall of Budgeted Collections
2013/2014	280,000,000	201,519,605	(78,480,395)	28%
2014/2015	255,800,000	249,723,428	(6,076,572)	2%
2015/2016	300,000,000	279,736,551	(20,263,449)	7%
2016/2017	330,000,000	286,546,866	(43,453,134)	13%
2017/2018	350,000,000	308,177,130	(41,822,870)	12%
2018/2019	371,147,446	359,321,521	(11,825,925)	3%
2019/2020	393,416,294	301,663,645	(91,752,649)	23%
<b>Total</b>	<b>2,280,363,740</b>	<b>1,986,688,746</b>	<b>(293,674,994)</b>	

Failure to achieve revenue targets constrained the capacity of the County Executive to implement its planned development programmes and fund delivery of services to the residents of the County.

### 1.3 Report on Follow-up of Audit Recommendations

Contrary to the reporting framework prescribed by the Public Sector Accounting Standards Board, the financial statements do not include a report on the progress made in implementing prior year auditor's recommendations.

Consequently, the Management is in breach of regulations on presentation of financial statements.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

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

### Basis for Conclusion

#### 1.0 Unsatisfactory Management of Projects

##### 1.01 Incomplete and Unused Projects

The Project Implementation Status Report as at 30 June, 2020 indicated that one thousand and one hundred and twenty-six (1126) projects contracted at various sums that totalled Kshs.1,658,127,722. The data provided on the projects is reflected in the table below:

**Table 2: Status of County Executive of Baringo Projects as at 30 June, 2020**

	<b>Project Status Category</b>	<b>Count</b>	<b>Category Contract Sums Kshs</b>
1.	Awarded and site handed over	25	51,937,308.40
2.	Incomplete	181	658,256,413.55
3.	Complete Not in use	38	169,371,979.72
4.	Projects with status not indicated	334	360,151,425.30
5.	Projects Not Started	450	45,368,298.00
6.	Ongoing	98	373,042,297.95
	<b>Aggregate</b>	<b>1126</b>	<b>1,658,127,722.92</b>



Audit observations made in the regard to several projects included in the audit sample are outlined in Appendix IV.

No adequate explanation was provided by Management for the unsatisfactory implementation of the projects.

### **1.02 Unimplemented Flagship Projects**

The 2nd Generation County Integrated Development Plan (2018 – 2022) reflects twenty-seven (27) flagship projects estimated to cost Kshs.2,139,500,000 envisaged for implementation during the year under review. However, the projects were not included in the annual development plans and budgets for the year.

In addition, Management did not prepare individual project plans for execution of the respective projects as required by Section 108(1)(b) of the County Government Act, 2012.

Failure to implement the flagship projects may hinder the attainment of the County's development goals.

### **2.0 Bloated Wage Bill**

The statement of receipts and payments reflects compensation of employees expenditure totalling Kshs.2,878,905,467, as further disclosed in Note 11 to the financial statements. The payments are equivalent to fifty-two percent 52% of the county receipts for the year totalling Kshs.5,519,759,147 and therefore exceed the threshold of thirty-five percent 35% set in Regulation 25 (1)(a) and 251(b) of the Public Finance Management (County Governments) Regulations, 2015. The difference between the actual expenditure totalling Kshs.2,878,905,467 and the computed limit of Kshs.1,931,915,701 amounted to Kshs.946,989,765.

Consequently, the Management is in breach of the Law on control of salaries and wages expenditure. Further, use of excessive resources in payment of personal emoluments has constrained the capacity of the County Executive to fund essential services and development programmes required by the residents.

### **3.0 Excessive Allocation of Funds to the County Assembly**

The statement of receipts and payments reflects transfers to other government entities totalling Kshs.707,962,884 which, as disclosed in Note 14 to the financial statements, denote Exchequer transferred to the County Assembly to fund its operations during the year under review.

The transfers were equivalent to 12.8% of the total County Revenue for the year totalling Kshs.5,519,759,147. The ratio was in excess of the threshold of 7% set in Regulation 25(1)(f) of the Public Finance Management - (County Governments) Regulations, 2015. The transfers made to the County Assembly exceeded the computed limit for the year amounting to Kshs.386,383,140 by Kshs.321,579,744.



Therefore, Management contravened Regulation 25(1)(f) of the Public Finance Management – (County Governments) Regulations, 2015 by allocating to the County Assembly funds expected to fund development projects and service delivery for the residents of County.

#### **4.0 Irregular Procurement of Medical Supplies**

Examination of records on purchase of goods and services indicated that Management procured specialized materials and services valued at Kshs.188,986,365 during the year under review. Included in the expenditure was Kshs.167,354,270 spent on drugs and non-pharmaceuticals bought through framework contracts executed outside of the e-procurement module.

The purchases were made contrary to Section 1(A) and IV(B) of Executive Order No. of 2018 which required all public entities to integrate procurement with IFMIS and use the established e-procurement framework. In addition, the tender evaluation reports for supply of the medicines were not signed and acknowledged by all the evaluators contrary to Section 78(11) of the Public Procurement and Disposal Act, 2015. Further, the scores attained by bidders for the non-pharmaceutical supplies were not disclosed. In view of the omissions, it was not possible to confirm that the records bore a true reflection of the proceedings of the Tender Committee.

In the circumstance, the regularity of the procurement of drugs and non-pharmaceuticals costing Kshs.167,354,270 could not be confirmed.

#### **5.0 Irregular Payment of Legal Fees**

Expenditure records indicated that legal charges amounting to Kshs.6,500,000 were paid during the year under review against a demand note amounting to Kshs.17,570,907 presented by a legal firm in 2016. The payment raised the total expenditure incurred on the Note to Kshs.14,431,080 as at 30 June, 2020. The firm had represented the County in a suit filed against the National Government.

Management did not explain why the County Executive chose to defend the National Government in the suit instead of assigning the task to the Office of the Attorney-General provided in Article 156 of the Constitution and Section 5(i)(c) of the Attorney-General of Act, 2012.

Consequently, the legal fees totalling Kshs.14,431,080 were paid contrary to the law.

#### **6.0 Inadequate Disclosures on Drilling of Boreholes**

Records on construction of civil works indicated that during the year under review, twenty-five (25) boreholes were drilled at a total cost of Kshs.54,443,539. However, authorizations for the drilling of the boreholes, including permits from the Water Resource Management Authority (WARMA) and environmental impact assessment licenses issued by the National Environmental Management Authority (NEMA) were not provided for audit review. Other missing records included reports on hydro-geological



surveys conducted on the proposed sites, testing reports that informed the capacity of pumps installed and evidence that the contractors were registered and gazetted. At the time of the audit, only four of the twenty five boreholes had been completed and put to use.

In the circumstances, the legality, environmental impacts and value for money on the expenditure totalling Kshs.54,443, 539 incurred on drilling of the boreholes could not be confirmed.

### **7.0 Irregular Grants to Cooperative Society**

Examination of records on grants indicated that two disbursements totalling Kshs.2,000,000 were made to two co-operative societies during the year under review. However, the resolution of the Fund Management Committee that approved the grants was not presented for audit verification.

Section 4(1)(a) of the Public Finance Management (Baringo County Co-operative Development) Fund Act, 2014 provides for issuance of loans to finance viable projects in co-operative societies at an interest rate of 5% per annum payable within three years after the respective loan is disbursed. Therefore, the issue of the grants to the two co-operatives societies was irregular.

### **8.0 Unsupplied Medical Equipment**

As similarly reported in the previous year, the County Allocation of Revenue Act, 2020 reflected payments totalling to Kshs.523,404,256 on account of Leased Medical Equipment Scheme (LMES) supplies by the National Government.

Audit inspection on implementation of the Scheme in the County confirmed that except for the computerized Tomography (CT) Scan and Magnetic Resonance Imaging (MRI) machines, all the equipment due were supplied and put to use. However, as previously reported, the financing agreement for the Scheme was not presented for audit review. In addition, information on cost allocation and payment for each item of equipment was not presented for audit.

In the absence of the CT and MRI equipment, and the undisclosed information on the contract, it was not possible to confirm whether the County received value for money from the Scheme.

### **9.0 Lack of Public Finance Management Standing Committee**

Audit review of the operational systems indicated that the County did not have a Public Finance Management Standing Committee to provide strategic guidance to Management on public finance management. This was contrary to Section 18(1) of the Public Finance Management (County Governments) Regulations, 2015. The provision prescribes for the establishment of the Committee in every County Government.

Consequently, Management was in breach of the law on public finance management.



## **10.0 Irregularities in Human Resource Management**

The following unsatisfactory matters were noted in regard to human resource management in the County Executive:

### **10.1 Payments of Salaries Outside the Integrated Personnel Payroll Data System**

Included in compensation of employees costs totalling Kshs.2,878,905,467 spent during the year under review were salary payments totalling Kshs.171,408,258 paid outside the Integrated Personnel Payroll Data (IPPD) system. The payments were made contrary to the National Treasury Circular No.13/2019 which requires personnel emoluments payments to be paid through the Integrated Personnel Payroll Data (IPPD) System.

Therefore, Management breached requirements on payment of personnel emoluments.

### **10.2 Irregular Payment of Gratuity**

Expenditure records indicated that Lap Trust Pension Scheme payments totalling Kshs.16,128,246 were explained as gratuity payments for County Executive Committee (CEC) Members. However, the payments were made contrary to instructions issued by the Salaries and Remuneration Commission in Circular 002/03/2013 of 1 March, as the respective payees had not completed their terms. Further, review of the employment contracts signed by the Members revealed that the contracts did not include provisions on gratuity payments.

In the circumstance, the payments were irregular.

### **10.3 Non-adherence to One-Third Basic Salary Rule**

Analysis of the payrolls indicated that net salaries for fifty-six (56) employees were below one third of their basic pay contrary to Section 19(3) of the Employment Act 2007. The provision prescribes that the total amount of all deductions which may be made by an employer from the wages of an employee at any one time may not exceed two-thirds of the basic pay.

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

### **10.4 Lack of Approved Staff Establishment**

Examination of personnel management records and interviews with Management confirmed that the County did not have an approved staff establishment contrary to the requirements of Section B 5(2) of the County Public Service Human Resource Manual, 2013. In the circumstance, it was not possible to confirm whether the cadres and numbers of staff in the County Executive were optimal for effective service delivery.

Further, as highlighted elsewhere in this report, expenditure incurred on compensation of employees exceeded the legal limit for the year by Kshs.946,989,765 which anomaly



may in part be attributed to the absence of a formal staff establishment to guide optimal recruitment and overall management of the County Executive's spending on salaries and wages.

### **10.5 Lack of Human Resource Manual and Work Plans**

Contrary to Section 59(1)(g) of the County Government Act, 2012, Management had not prepared a human resource manual to guide the management of human resources. Further, there were no human resource work plans covering such aspects as staff training and performance management.

In the circumstance, Management is unlikely to optimize the use of its human resource on which it spends the largest portion of its recurrent budget.

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

### **Basis for Conclusion**

#### **1. Lack of Risk Management Strategy**

Review of management systems indicated that the Management had not established a risk management strategy contrary to Regulation 158(1)(a)(b) of the Public Finance Management (County Governments) Regulations, 2015. The provisions require the Accounting Officer to develop risk management strategies that build robust business operations. In the circumstance, responses to unfavorable events that may have adverse effects on the operations of the County Executive may not be effective.

#### **2. Weak Controls on Use of Medical Supplies**

Goods and services expenditure records indicated that payments totalling Kshs.167,354,270 were made for purchase of drugs and non-pharmaceutical items during the year under review. The records indicated that except for malaria drugs, the

items were not recorded in a register upon their issuance from the pharmacies to patients.

Consequently, the controls over issuance of drugs and non-pharmaceuticals are weak and may result in loss of drugs issued to hospitals and other health facilities.

### **3. Weaknesses in County Own-Generated Revenue Management System**

As reported elsewhere in this report, the actual own-generated revenue collections for the year under review fell short of the budgeted amount by Kshs.91,752,646 or 23%.

The following weaknesses in internal control on management of revenues were noted during the audit:

#### **3.1 Lack of Property Valuation Roll**

Review of the revenue collection activities indicated that Management had not prepared a valuation roll on properties over which land rates and other charges were payable. Instead, revenue collection estimates were based on a draft roll prepared in 2009 by the defunct Municipal Council of Kabarnet.

The County, therefore, does not have a reliable basis for enforcing land rates and rent collections and has not mapped out all eligible land rent payers. In addition, the valuations prescribed in the old roll may no longer be valid and may have resulted in loss of potential revenue as the respective property values may have increased over time.

#### **3.2 Outstanding Land Rates and Rents**

Examination of outstanding land rates and land rent records indicated arrears totalling Kshs.130,335,553 as at 30 June, 2020 compared to Kshs.113,215,475 as at 30 June, 2019. The increase by Kshs.17,120,078 or 15% over the previous year indicated that the County's revenue collection mechanisms may have weakened further.

Failure to collect revenue on time denies the County sufficient funds to provide services and finance development projects.

#### **3.3 Duplicate Receipt Numbers**

Analysis of the revenue collection reports from the electronic platform revealed duplicate receipts totalling Kshs.8,474,390. No explanation was provided for the failure to investigate and correct the anomaly.

In the circumstance, internal control over collection and accounting for the revenue was not effective and therefore there is risk of under-collection and misappropriation of revenue.



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 control, 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 overall governance.

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

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 financial reporting process, reviewing the effectiveness of how the County Executive 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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



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

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

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

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

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



statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

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

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

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

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

**12 October, 2021**

## Appendix I

### Variations Between Financial Statements and IFMIS Ledger

Component	Financial Statements Balance (Kshs)	IFMIS Trial Balance (Kshs)	Variance (Kshs)
Receipts	7,662,728,927	0	7,662,728,927
Compensation of Employees	2,878,905,467	2,894,413,436	(15,507,969)
Use of Goods and Services	721,022,070	719,364,340	1,657,730
Subsidies	0	0	0
Transfers to Other Government Units	707,962,884	282,051,418	425,911,466
Other Grants and Transfers	577,207,790	126,510,000	450,697,790
Social Security Benefits	0	0	0
Acquisition of Assets	1,494,173,053	1,703,682,610	(209,509,557)
Finance Costs, Including Loan Interest	0	116,500	(116,500)
Other Payments	0	1,184,000	(1,184,000)
Bank Balances	1,349,713,012	628,619	1,349,084,393
Cash Balances	2,725,244	1,031,000	1,694,244
Total Cash and Cash Equivalents	1,352,438,256	1,659,619	1,350,778,637
Accounts Receivables - Outstanding Imprest and Clearance Accounts	2,980,794	360,140,237	(357,159,443)
Accounts Payables - Deposits	(71,961,389)	28,468,469,218	(28,540,430,607)
Fund Balance Brought/Forward	2,111,846,343	(22,379,282,792)	24,491,129,135
Prior year adjustments	(2,111,846,343)	0	(2,111,846,343)
Surplus/Deficit for the Year	1,283,457,663	(5,727,322,305)	7,010,779,968



**Appendix II**  
**Misclassification of Acquisition of Assets**

Expenditure Item			Amount (Kshs)
Classification in Financial Statements	Correct Classification		
1.	Purchase of Specialized Plant, Equipment and Machinery	Purchase of ICT Equipment	10,613,582
2.	Purchase of Specialized Plant, Equipment and Machinery	Communication, Supplies and Services	10,824,154
3.	Purchase of Specialized Plant, Equipment and Machinery	Purchase of Certified Seeds, Breeding Stock and Live Animals	1,370,100
4.	Construction of Roads	Compensation of Employees	7,603,262
5.	Construction of Roads	Fuel, Oil and Lubricants	19,465,517
6.	Construction of Roads	Non - Expenditure	49,392,320
7.	Construction of Roads	Purchase of Vehicles and Other Transport Equipment	54,837,931
8.	Construction of Roads	Research, Studies, Project Preparation, Design & Supervision	2,690,000
9.	Construction of Roads	Routine Maintenance – Vehicles and Other Transport Equipment	1,587,855
10.	Construction of Buildings	Specialized Materials and Services	1,470,964
11.	Construction of Buildings	Communication, Supplies and Services	1,006,345
12.	Construction of Buildings	Compensation of Employees	8,150,472
	Construction of Buildings	Hospitality Supplies and Services	1,591,676
13.	Construction of Buildings	Other Grants and Payments	6,000,000
14.	Construction of Buildings	Research, Studies, Project Preparation, Design & Supervision	7,107,617
15.	Construction of Buildings	Training Expenses	1,061,800
16.	Refurbishment of Buildings	Specialized Materials and Services	1,860,000
17.	Construction and Civil Works	Research, Studies, Project Preparation, Design & Supervision	312,000
18.	Construction and Civil Works	Purchase of Specialized Plant, Equipment and Machinery	51,000,000
19.	Construction and Civil Works	Other Grants and Payments	30,000,000

<b>Expenditure Item</b>			<b>Amount (Kshs)</b>
<b>Classification in Financial Statements</b>		<b>Correct Classification</b>	
20.	Purchase of Household Furniture and Institutional Equipment	Routine Maintenance – Other Assets	265,991
	<b>Total</b>		<b>268,211,586</b>



## Appendix III

### Unreconciled Cashbook Balances

Bank Account and Number	Balance as Per Financial Statements (Kshs)	Cashbook Balance (Kshs)	Variance (Kshs)
Baringo County Development 1000170999	2,108,293	2,399,189	(290,896)
Baringo County Recurrent 1000171097	10,137	19,555,018	(19,544,881)
Baringo County DANIDA Special Purpose 1000288957	0	10,935,169	(10,935,169)
Marigat Sub-District Hospital Account 1149248599	0	45,506	(45,506)
Kabartonjo District Hospital Imprest Acc1149215593	0	66,319	(66,319)
Chemolingot District Hospital 1149247665	0	595,404	(595,404)
Kabarnet District Hospital Imprest Acc1149215399	0	1,891	(1,891)
Baringo South Sub-County Account1150712295	0	1,275,064	(1,275,064)
Baringo North Sub County Account1151223360	0	505	(505)
Mogotio Sub County Account1150620439	0	44,770	(44,770)
Baringo County Govt Kimalel1148038116	0	4,300	(4,300)
Baringo Central Sub-County1151177687	0	312	(312)
Baringo County Govt Standing Imprest A/C1141976226	0	199,000	(199,000)
Baringo County Govt Town Admin1151200948	0	3,286	(3,286)
Kabarnet Town Administration Account115117762	0	138	(138)
Baringo County Govt Eldama/Ravine Account1151021113	0	3,323	(3,323)
Tiaty Sub-County Operations1150812168	0	474	(474)
Koibatek ATC Account 1154242250	0	14,636	(14,636)
<b>Total</b>	<b>2,118,430</b>	<b>35,144,304</b>	<b>(33,025,874)</b>

#### Appendix IV- Outline of Report on Sampled Project

<b>Project</b>	<b>Contract Sum (Kshs)</b>	<b>Amount Paid in the year Under Review (2019/20) (Kshs)</b>	<b>Audit Observation</b>
Surgical Ward at County Referral Hospital Kabarnet – Baringo	138,670,470	9,394,045	The contractor was not on site and the project appeared to have been abandoned.
Proposed Construction of Casualty Block at Chemolingot Hospital	19,940,782	7,086,649	The contracted project completion date was 06 July, 2015 but the works had not been completed by October 2020. The installed roof was leaking.
Administration Block at Chemolingot Hospital	5,004,646	1,500,449	The contracted completion date was 28 January, 2016 but the works were incomplete. The pending works included painting, electrical wiring, plumbing works and roofing.
Construction of Eming Theatre Block	11,947,540	1,075,809	The project was incomplete and behind schedule. The estimated completion date was 26 October, 2014.
Proposed Fencing at Chemolingot Sub-County Hospital	1,933,024	1,465,776	Only one half of the fence was done. However, the section had since been vandalized.
Extension of Chemolingot Theatre Block	2,797,757	2,084,242	The project was incomplete with cracks on walls and torn ceiling. No equipment was installed in the theater which was instead used as a storehouse. The water tank support framework installed was rusty. The water tank was not installed.
Erection of Kitchen and Laundry at Eldama Ravine Sub-County Hospital	13,767,808	1,366,787	The project's contracted date of completion was 31 July, 2018. However, it had not been completed by 31 October, 2020. The contractor had abandoned the site and the project



<b>Project</b>	<b>Contract Sum (Kshs)</b>	<b>Amount Paid in the year Under Review (2019/20) (Kshs)</b>	<b>Audit Observation</b>
			appeared to have been abandoned.
Proposed Renovations and Civil Works at Eldama ravine Market	6,382,449	1,200,806	A new tender for the project works was floated after the previous contractor abandoned the works. However, there was no inspection report to indicate executed and pending works specified in the original Bills of Quantities. Also, the fresh award was not supported by evaluation of remaining works and estimation of completion time.
Construction of Kipsaraman Market Shade	10,824,726	10,824,726	The project was completed but not put to use. Further, several items valued at Kshs.972,260 in the Bills of Quantities were not done. In addition, provisional sums totalling Kshs.1,100,000 spent were not supported with documents and approvals.
Construction of Barwesa Market Shade	5,834,552	1,524,110	The project was handed over to the County Government but was not put to use. The display shelves and storage facilities were inappropriate. Further, utilization of the provisional sums totalling Kshs.300,000 was not supported by documentary evidence.
ECD Classrooms & a Three-Door Latrine at Sesia & Sasur	1,033,288	1,033,288	The projects were complete but not in use and the signage was put missing.
Construction of a Perimeter Fence at Kabarnet Housing Unit.	5,962,320	5,962,320	Three of the four sides of the perimeter fence and a gate were complete. No explanation was provided for the anomaly.

<b>Project</b>	<b>Contract Sum (Kshs)</b>	<b>Amount Paid in the year Under Review (2019/20) (Kshs)</b>	<b>Audit Observation</b>
Completion of Social Hall at Kabarnet Town	39,029,569	12,864,831	The project was incomplete even though ten months had lapsed after the expiry of the extension period to 10 February, 2020.
Proposed Demolition Works at Marigat Old Town	2,999,679	2,267,266	The hire of the demolition services may have been unnecessary since the County has the equipment and expertise to undertake demolition. The use of the provisional sums of Kshs.200,000 was not supported by documentary evidence. New stalls provided for in the contract sums were not built.
Construction of Marigat Youth Empowerment Centre	4,400,205	4,400,205	The project was re-tendered after the previous contractor failed to complete the works and abandoned the project. However, there was no inspection report indicating the executed and pending works in the initial bills of quantities. The works were incomplete even though the contractor had been paid the whole contract sum of Kshs.4,400,205.
Consultancies for Development of County Integrated Monitoring and Evaluation Information System (CIMEIS),	34,979,800	4,000,000	Management did not explain how the expected deliverables would link to the user requirements. There was no evidence of the process followed to identify the system and integrate it to the County Integrated Development Plan for 2018 to 2022. As a result, it was not possible to confirm whether the objectives cited for incurring the expenditure were realized.
<b>Total</b>	<b>305,508,615</b>	<b>68,051,309</b>	




**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**


**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS**

	Notes	2019-2020 KShs	2018-2019 KShs
<b>RECEIPTS</b>			
Exchequer releases	1	5,073,452,096.30	5,505,221,699.50
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	144,643,406.00	167,584,756.00
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	301,663,645.00	359,809,968.70
Returned CRF issues	10	2,142,969,779.78	1,624,801,885.80
<b>TOTAL RECEIPTS</b>		<b>7,662,728,927.08</b>	<b>7,657,418,310.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	11	2,878,905,467.40	2,765,211,716.60
Use of goods and services	12	721,022,069.95	751,887,971.00
Subsidies	13	-	-
Transfers to Other Government Units	14	707,962,884.00	628,528,287.00
Other grants and transfers	15	577,207,789.65	269,717,932.10
Social Security Benefits	16	-	-
Acquisition of Assets	17	1,494,173,053.41	1,126,452,702.00
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	3,773,359.00
<b>TOTAL PAYMENTS</b>		<b>6,379,271,264.41</b>	<b>5,545,571,967.80</b>
<b>SURPLUS/DEFICIT</b>		<b>1,283,457,662.67</b>	<b>2,111,846,342.20</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 16/12/2020 and signed by:

  
**16 DEC 2020**  
 Director – Finance  
 Name: Gikono Kiptoo  
 ICPAK Member Number: 8377

  
**16 DEC 2020**  
 Head of Treasury  
 Name: David Rerimoi  
 ICPAK Member Number: 6624

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.2. STATEMENT OF ASSETS AND LIABILITIES**

	Notes	2019-2020 KShs	2018-2019 KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	1,349,713,011.70	2,147,170,996.17
Cash Balances	21B	2,725,243.93	616,706.00
<b>Total Cash and cash equivalent</b>		<b><u>1,352,438,255.63</u></b>	<b><u>2,147,787,702.17</u></b>
Accounts receivables – Outstanding Imprests	22	2,980,794.00	19,270,849.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,355,419,049.63</b>	<b>2,167,058,551.17</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	23	(71,961,387.65)	(55,212,208.64)
<b>NET FINANCIAL ASSETS</b>		<b>1,283,457,661.98</b>	<b>2,111,846,342.53</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	24	2,111,846,342.53	1,613,247,076.95
Prior year adjustments	25	(2,111,846,342.53)	(1,613,247,077.30)
Surplus/Deficit for the year		1,283,457,662.67	2,111,846,342.23
<b>NET FINANCIAL POSITION</b>		<b>1,283,457,662.67</b>	<b>2,111,846,341.88</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 16/12/2020 and signed by:

  
 Director - Finance  
 Name: Gikono Kiptoo  
 ICPAK Member Number: 8377-30400, KABARNET

**16 DEC 2020**

BARINGO COUNTY GOVERNMENT  
 DIRECTOR FINANCE & ADMINISTRATION

  
 Head of Treasury  
 Name: David Rerimoi  
 ICPAK Member Number: 6624

**16 DEC 2020**

DEPUTY DIRECTOR ACCOUNTING SERVICES  
 BARINGO COUNTY GOVERNMENT  
 BOX 53-30400, KABARNET



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.3. STATEMENT OF CASHFLOWS**

	Note	2019-2020 KShs	2018-2019 KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	5,073,452,096.30	5,505,221,699.50
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	144,643,406.00	167,584,756.00
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	301,663,645.00	359,809,968.73
Returned CRF issues	10	2,142,969,779.78	1,624,801,885.80
<b>Payments for operating expenses</b>			
Compensation of Employees	11	(2,878,905,467.40)	(2,765,211,716.65)
Use of goods and services	12	(721,022,069.95)	(751,887,971.00)
Subsidies	13	-	-
Transfers to Other Government Units	14	(707,962,884.00)	(628,528,287.00)
Other grants and transfers	15	(577,207,789.65)	(269,717,932.15)
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	(3,773,359.00)
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	26	-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	27	-	-
Prior Year Adjustments	25	(2,111,846,342.53)	(1,613,247,077.30)
<b>Net cash flow from operating activities</b>		<b>665,784,373.15</b>	<b>1,625,051,966.93</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(1,494,173,053.41)	(1,126,452,702.00)
<b>Net cash flows from Investing Activities</b>		<b>(1,494,173,053.41)</b>	<b>(1,126,452,702.00)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH</b>		<b>(828,388,679.86)</b>	<b>498,599,264.93</b>

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<b>EQUIVALENTS</b>			
<b>Cash and cash equivalents at BEGINNING of the year</b>	<b>21</b>	<b>2,111,846,341.98</b>	<b>1,613,247,077.05</b>
<b>Cash and cash equivalents at END of the year</b>	<b>24</b>	<b>1,283,457,662.12</b>	<b>2,111,846,341.98</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15/12/2020 and signed by:

  
**BARINGO COUNTY GOVERNMENT**  
**DIRECTOR FINANCE & ADMINISTRATION**  
**16 DEC 2020**  
 Chief Director – Finance  
 Name: Gikondo Kiptoo  
 ICPAK Member Number: 8377  
 P.O. BOX 53-30400, KABARNET

  
**DEPUTY DIRECTOR ACCOUNTING SERVICES**  
**16 DEC 2020**  
**BARINGO COUNTY GOVERNMENT**  
**P.O. BOX 53-30400, KABARNET**  
 Head of Treasury  
 Name: David Rerimoi  
 ICPAK Member Number: 6624



**Reports and Financial Statements  
For the year ended June 30, 2020**

**7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**



Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
<b>RECEIPTS</b>						
Exchequer releases	5,720,179,196.00	559,610,392.00	6,279,789,588.00	5,073,452,096.30	1,206,337,491.70	81%
Proceeds from Domestic and Foreign Grants	-	-	-			
Transfers from Other Government Entities	144,643,406.00	144,957,970.00	289,601,376.00	144,643,406.00	144,957,970.00	50%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	393,416,291.00	-	393,416,291.00	301,663,645.00	91,752,646.00	77%
Return issues to CRF	2,423,282,110.00	(1,000,743,958.00)	1,422,538,152.00	2,142,969,779.78	(720,431,627.78)	151%
<b>TOTAL</b>	<b>8,681,521,003.00</b>	<b>(296,175,596.00)</b>	<b>8,385,345,407.00</b>	<b>7,662,728,927.08</b>	<b>722,616,479.92</b>	<b>91%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,948,758,540.00	32,899,999.00	2,915,858,541.00	2,878,905,467.40	36,953,073.60	99%
Use of goods and services	537,680,634.94	178,645,842.19	716,326,477.13	721,022,069.95	(4,695,592.82)	101%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	644,633,641.00	37,860,165.00	682,493,806.00	707,962,884.00	25,469,078.00	104%
Other grants and						

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
transfers	249,386,114.40	622,812,164.62	872,198,279.02	577,207,789.65	294,990,489.37	66%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	4,068,899,514.00	(870,431,209.82)	3,198,468,304.18	1,494,173,053.41	1,704,295,250.77	47%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	0%
<b>TOTAL</b>	<b>8,681,521,002.34</b>	<b>(296,175,595.01)</b>	<b>8,385,345,407.33</b>	<b>6,379,271,264.41</b>	<b>2,009,807,746.32</b>	<b>76%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,283,457,662.67</b>		

The entity financial statements were approved on 16/12/ 2020 and signed by:

  
 Director - Finance  
 Name: Gikono Kiptoo  
 ICPAK Member Number: 8377  


  
 Head of Treasury Accounts  
 Name: David Rerimoi  
 ICPAK Member Number: 6624  





**7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**



Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	Utilisation %
<b>RECEIPTS</b>						
Exchequer releases	3,726,440,499.00	249,077,301.31	3,975,517,800.31	3,975,517,800.31	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	263,142,526.00	250,296,239.00	513,438,765.00	235,112,534.20	278,326,230.80	46%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	393,416,291.00	-	393,416,291.00	301,663,645.00	91,752,646.00	77%
Return CRF issues	-	-	-	-	-	-
<b>TOTAL</b>	<b>4,382,999,316.00</b>	<b>499,373,540.31</b>	<b>4,882,372,856.31</b>	<b>4,512,293,979.51</b>	<b>370,078,876.80</b>	<b>92%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,948,758,540.00	(32,899,999.00)	2,915,858,541.00	2,878,905,467.40	36,953,073.60	99%
Use of goods and services	537,680,634.94	178,645,842.19	716,326,477.13	696,463,502.35	19,862,974.78	97%
Subsidies	-	-	-	-	-	-

**BARINGO COUNTY GOVERNMENT**  
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Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c = a + b	Actual on Comparable Basis d	Budget Utilisation Difference e = c - d	% of Utilisation f = d/c %
Transfers to Other Government Units	644,633,641.00	37,860,165.00	682,493,806.00	674,317,945.00	8,175,861.00	99%
Other grants and transfers	249,386,114.40	242,241,083.62	491,627,198.02	338,908,265.95	152,718,932.07	69%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	2,540,385.00	73,526,449.49	76,066,834.49	15,407,815.70	60,659,018.79	20%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>4,382,999,315.34</b>	<b>499,373,541.30</b>	<b>4,882,372,856.64</b>	<b>4,604,002,996.40</b>	<b>278,369,860.24</b>	<b>94%</b>
<b>SURPLUS/(DEFICIT)</b>						

The entity financial statements were approved on 16/12/ 2020 and signed by:

  
 Director - Finance  
 Name: Gikono Kiptoo  
 ICPAK Member Number: 8377  


  
 Head of Treasury Accounts  
 Name: David Rerimoi  
 ICPAK Member Number: 6624  




**BARINGO COUNTY GOVERNMENT**  
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**7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Unutilization Difference	Utilization
<b>RECEIPTS</b>						
Exchequer releases	1,730,596,171.00	60,236,851.69	1,790,833,022.69	862,821,761.79	928,011,260.90	48%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	144,643,406.00	144,957,970.00	289,601,376.00	144,643,406.00	144,957,970.00	50%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
Return to CRF	2,423,282,110.00	(1,000,743,958.00)	1,422,538,152.00	2,142,969,779.78	- 720,431,627.78	151%
<b>TOTAL</b>	<b>4,298,521,687.00</b>	<b>(795,549,136.31)</b>	<b>3,502,972,550.69</b>	<b>3,150,434,947.57</b>	<b>352,537,603.12</b>	<b>90%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	24,558,567.60	- 24,558,567.60	0%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	33,644,939.00	- 33,644,939.00	0%

**BARINGO COUNTY GOVERNMENT**  
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Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
Other grants and transfers	232,162,558.00	148,408,523.00	380,571,081.00	238,299,523.70	-	63%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	4,066,359,129.00	-943,957,659.31	3,122,401,469.69	1,478,765,237.71	1,643,636,231.98	47%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>4,298,521,687.00</b>	<b>- 795,549,136.31</b>	<b>3,502,972,550.69</b>	<b>1,775,268,268.01</b>	<b>1,585,432,725.38</b>	<b>51%</b>
<b>SURPLUS/(DEFICIT)</b>						

The entity financial statements were approved on 16/12 2020 and signed by:

  
 Director - Finance  
 Name: Gikono Kiptoo  
 ICPAK Member Number: 8377  


  
 Head of Treasury Accounts  
 Name: David Rerimoi  
 ICPAK Member Number: 6624





**7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

**Budget Execution by Heads and Programmes -County**

Entity: 4460-Baringo County

Period: JUL-19 To JUN-20

Head	Program	Description	Approved Budget	Actual Payments	Variance
0		Default Value ( Non- Departmental)	0	1,453,600.40	-1,453,600.40
	4460		0	1,453,600.40	-1,453,600.40
<b>4461000100</b>		<b>County Assembly</b>	<b>365,127,991.00</b>	<b>346,941,857.05</b>	<b>18,186,133.95</b>
	702004460	General Administration, Planning and Support Services	365,127,991.00	346,941,857.05	18,186,133.95
	713004460	General administration	0	0	0
	701004460	P1 OFFICE OF THE CLERK	0	0	0
<b>4461000200</b>		<b>Office of the Speaker</b>	<b>9,153,968.00</b>	<b>7,926,491.00</b>	<b>1,227,477.00</b>
	724004460		9,153,968.00	7,926,491.00	1,227,477.00
	702004460	General Administration, Planning and Support Services	0	0	0
<b>4461000300</b>		<b>County Assembly Administration</b>	<b>344,288,394.00</b>	<b>339,326,657.15</b>	<b>4,961,736.85</b>
	724004460		344,288,394.00	339,326,657.15	4,961,736.85
<b>4462000200</b>		<b>Office of the Governor and Deputy Governor</b>	<b>134,036,430.00</b>	<b>111,078,991.35</b>	<b>22,957,438.65</b>
	704004460	P4 DEPUTY GOVERNOR	0	0	0
	723004460		106,493,057.00	97,618,722.75	8,874,334.25
	727004460		27,543,373.00	13,460,268.60	14,083,104.40
	703004460	P3 GOVERNORS OFFICE	0	0	0
<b>4462000400</b>		<b>County Executive Administration</b>	<b>121,125,451.00</b>	<b>111,672,434.10</b>	<b>9,453,016.90</b>
	727004460		19,000,000.00	13,462,215.40	5,537,784.60
	721004460	Civic Education Development Services	1,597,102.00	1,593,151.00	3,951.00
	713004460	General administration	0	35,500.00	-35,500.00
	722004460	Inter and intra -governmental Relations services	7,000,000.00	5,484,841.00	1,515,159.00
	723004460		93,528,349.00	91,096,726.70	2,431,622.30
<b>4462000600</b>		<b>County Secretary</b>	<b>109,819,443.00</b>	<b>107,826,203.95</b>	<b>1,993,239.05</b>
	705004460	County Secretary	0	0	0



**BARINGO COUNTY GOVERNMENT**  
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**For the year ended June 30, 2020**

	723004460		109,819,443.00	107,826,203.95	1,993,239.05
<b>4462000700</b>		<b>County Public Service Board</b>	<b>0</b>	<b>0</b>	<b>0</b>
	712004460	County Public service Board	0	0	0
<b>4462000800</b>			<b>19,341,842.00</b>	<b>18,905,285.00</b>	<b>436,557.00</b>
	706004460	Tiaty sub county (Administration)	0	0	0
	723004460		19,341,842.00	18,905,285.00	436,557.00
<b>4462000900</b>			<b>18,384,745.00</b>	<b>18,190,381.40</b>	<b>194,363.60</b>
	723004460		18,384,745.00	18,190,381.40	194,363.60
	707004460	Baringo North sub county	0	0	0
<b>4462001000</b>			<b>15,755,765.00</b>	<b>14,467,024.40</b>	<b>1,288,740.60</b>
	708004460	Baringo central sub county	0	0	0
	723004460		15,755,765.00	14,467,024.40	1,288,740.60
<b>4462001100</b>			<b>20,010,904.00</b>	<b>19,171,118.95</b>	<b>839,785.05</b>
	709004460	Baringo South sub county	0	0	0
	723004460		20,010,904.00	19,171,118.95	839,785.05
<b>4462001200</b>			<b>17,751,692.00</b>	<b>17,034,889.80</b>	<b>716,802.20</b>
	710004460	Mogotio sub county	0	0	0
	723004460		17,751,692.00	17,034,889.80	716,802.20
<b>4462001300</b>			<b>17,724,229.00</b>	<b>17,126,149.00</b>	<b>598,080.00</b>
	723004460		17,724,229.00	17,126,149.00	598,080.00
	711004460	Eldama Ravine sub county	0	0	0
<b>4462001400</b>		<b>Office of the Deputy Governor</b>	<b>27,715,974.00</b>	<b>27,532,673.35</b>	<b>183,300.65</b>
	703004460	P3 GOVERNORS OFFICE	0	0	0
	723004460		27,715,974.00	27,532,673.35	183,300.65
	704004460	P4 DEPUTY GOVERNOR	0	0	0
<b>4463000100</b>		<b>Heaquarters</b>	<b>0</b>	<b>0</b>	<b>0</b>
	721004460	Civic Education Development Services	0	0	0
<b>4464000100</b>		<b>Finance &amp; Economic Planning</b>	<b>671,913,244.00</b>	<b>365,179,275.15</b>	<b>306,733,968.85</b>
	714004460	Treasury Accounts	0	0	0
	718004460	Revenue Services Development Services	338,385,260.00	40,872,995.10	297,512,264.90
	716004460	Economic Planning, Budget, Monitoring and Evaluation Services	19,189,732.00	16,673,530.00	2,516,202.00
	713004460	General administration	314,338,252.00	307,632,750.05	6,705,501.95
<b>4464000200</b>		<b>Fiscal Planning</b>	<b>0</b>	<b>0</b>	<b>0</b>



	706004460	Tiaty sub county (Administration)		0	0	0
<b>4464000300</b>		<b>Budget</b>		<b>0</b>	<b>0</b>	<b>0</b>
	707004460	Baringo North sub county		0	0	0
<b>4464000400</b>		<b>Accounting</b>		<b>0</b>	<b>0</b>	<b>0</b>
	709004460	Baringo South sub county		0	0	0
	711004460	Eldama Ravine sub county		0	0	0
	707004460	Baringo North sub county		0	0	0
	710004460	Mogotio sub county		0	0	0
	708004460	Baringo central sub county		0	0	0
	706004460	Tiaty sub county (Administration)		0	0	0
<b>4464000500</b>		<b>Procurement</b>		<b>0</b>	<b>0</b>	<b>0</b>
	709004460	Baringo South sub county		0	0	0
<b>4464000600</b>		<b>Internal Audit</b>		<b>0</b>	<b>0</b>	<b>0</b>
	710004460	Mogotio sub county		0	0	0
<b>4464000700</b>		<b>Revenue Management Services</b>		<b>0</b>	<b>0</b>	<b>0</b>
	711004460	Eldama Ravine sub county		0	0	0
<b>4464000900</b>		<b>Plant disease control</b>		<b>75,229,455.00</b>	<b>51,731,447.20</b>	<b>23,498,007.80</b>
	715004460	KDS Programme		75,229,455.00	51,731,447.20	23,498,007.80
<b>4465000100</b>		<b>Transport</b>		<b>69,394,893.00</b>	<b>67,522,355.65</b>	<b>1,872,537.35</b>
	202004460	Rural Infrastructure Development		0	0	0
	201004460	General administration		69,394,893.00	67,522,355.65	1,872,537.35
<b>4465000200</b>		<b>County Roads</b>		<b>871,469,118.00</b>	<b>558,833,454.40</b>	<b>312,635,663.60</b>
	505004460	General Administration, Planning and support services		146,143,406.00	69,745,691.85	76,397,714.15
	205004460	Development and Rehabilitation of rural roads and structures		725,325,712.00	489,087,762.55	236,237,949.45
<b>4466000100</b>		<b>Industrial Development Services</b>		<b>15,852,591.00</b>	<b>14,006,607.70</b>	<b>1,845,983.30</b>
	302004460	Tourism Dev & Marketing		0	0	0
	306004460	Industrial Dev services		6,000,000.00	7,390,364.10	-1,390,364.10
	304004460	Trade Development		9,852,591.00	6,616,243.60	3,236,347.40
<b>4466000200</b>		<b>Trade Development and Management Services</b>		<b>80,853,448.00</b>	<b>80,242,062.40</b>	<b>611,385.60</b>
	301004460	General administration		80,853,448.00	80,242,062.40	611,385.60
	304004460	Trade Development		0	0	0
<b>4467000100</b>		<b>Education</b>		<b>562,286,418.00</b>	<b>385,134,313.35</b>	<b>177,152,104.65</b>
	501004460	General administration services		281,902,357.00	281,177,703.95	724,653.05
	502004460	Early Childhood Development Education		209,647,026.00	64,446,609.40	145,200,416.60
	507004460	Special Programmes		70,737,035.00	39,510,000.00	31,227,035.00
<b>4467000200</b>		<b>ICT</b>		<b>0</b>	<b>0</b>	<b>0</b>



**BARINGO COUNTY GOVERNMENT**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

	503004460	Vocational Training	0	0	0
<b>4467000300</b>		<b>Youth Polytechnics</b>	<b>14,923,979.00</b>	<b>1,235,020.90</b>	<b>13,688,958.10</b>
	503004460	Vocational Training	14,923,979.00	1,235,020.90	13,688,958.10
<b>4468000100</b>		<b>County Health Services</b>	<b>2,637,016,233.00</b>	<b>2,276,042,082.35</b>	<b>360,974,150.65</b>
	401004460	General administration	1,970,056,541.00	1,944,539,042.90	25,517,498.10
	403004460	Curative and Rehabilitative Services	300,152,975.00	81,740,446.65	218,412,528.35
	402004460	Health/preventive services	0	38,890,489.80	-38,890,489.80
	408004460	Preventive and Promotive Health Services	366,806,717.00	210,872,103.00	155,934,614.00
<b>4468000400</b>		<b>Promotion of primary health care</b>	<b>0</b>	<b>0</b>	<b>0</b>
	401004460	General administration	0	0	0
<b>4469000100</b>		<b>Lands</b>	<b>115,752,601.00</b>	<b>74,354,480.90</b>	<b>41,398,120.10</b>
	117004460	Land Use Planning	12,300,000.00	0	12,300,000.00
	116004460	Urban Development-Kabarnet	45,223,307.00	40,302,798.50	4,920,508.50
	102004460	Land Administration	23,000,000.00	192,200.00	22,807,800.00
	101004460	General administration	35,229,294.00	33,859,482.40	1,369,811.60
<b>4469000300</b>		<b>Land Survey and Mapping</b>	<b>53,514,347.00</b>	<b>12,882,940.00</b>	<b>40,631,407.00</b>
	101004460	General administration	20,661,347.00	12,882,940.00	7,778,407.00
	721004460	Civic Education Development Services	0	0	0
	103004460	Urban Development-Eldama ravine	32,853,000.00	0	32,853,000.00
<b>4469000400</b>		<b>Housing</b>	<b>166,475,547.00</b>	<b>85,328,785.75</b>	<b>81,146,761.25</b>
	722004460	Inter and intra -governmental Relations services	0	2,571,082.00	-2,571,082.00
	101004460	General administration	75,233,171.00	64,209,991.05	11,023,179.95
	112004460	Other Urban Infrastructure development and management	91,242,376.00	18,547,712.70	72,694,663.30
<b>4470000200</b>		<b>Agricultural Services</b>	<b>730,956,540.00</b>	<b>643,852,311.15</b>	<b>87,104,228.85</b>
	104004460	Livestock Development and Management	451,068,736.00	372,671,189.05	78,397,546.95
	114004460	Crop Production and Management	11,400,000.00	8,215,474.70	3,184,525.30
	105004460	Agricultural Development	2,800,000.00	2,154,900.00	645,100.00
	115004460	Fisheris Development and Management	3,000,000.00	660,000.00	2,340,000.00
	108004460	Agricultural training services	1,300,000.00	1,300,000.00	0
	101004460	General administration	261,387,804.00	258,850,747.40	2,537,056.60
<b>4471000100</b>		<b>Culture Services</b>	<b>39,732,472.00</b>	<b>38,272,380.65</b>	<b>1,460,091.35</b>
	904004460		1,000,000.00	491,650.00	508,350.00
	902004460		3,000,000.00	2,293,370.00	706,630.00
	901004460		29,732,472.00	28,268,280.65	1,464,191.35
	903004460	Sports Development	6,000,000.00	7,219,080.00	-1,219,080.00
<b>4471000200</b>		<b>Sports Development and management Services</b>	<b>67,543,072.00</b>	<b>28,479,498.35</b>	<b>39,063,573.65</b>
	301004460	General administration	0	0	0



**BARINGO COUNTY GOVERNMENT**

**Reports and Financial Statements**

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	903004460	Sports Development	48,043,072.00	25,292,798.35	22,750,273.65
	902004460		19,500,000.00	3,186,700.00	16,313,300.00
<b>4472000100</b>		<b>Water Management Services</b>	<b>888,511,939.00</b>	<b>476,594,177.45</b>	<b>411,917,761.55</b>
	1002004460		761,183,603.00	357,663,183.60	403,520,419.40
	1001004460		127,328,336.00	118,930,993.85	8,397,342.15
<b>4473000100</b>		<b>Environment Administration and planning</b>	<b>39,298,339.00</b>	<b>40,153,939.85</b>	<b>-855,600.85</b>
	1004004460		0	2,130,100.00	-2,130,100.00
	1008004460		39,298,339.00	38,023,839.85	1,274,499.15
<b>4473000200</b>		<b>Environmental and Natural resource protection Management</b>	<b>16,153,436.00</b>	<b>17,455,277.00</b>	<b>-1,301,841.00</b>
	1010004460		6,000,000.00	5,985,934.00	14,066.00
	1004004460		0	1,499,399.00	-1,499,399.00
	1009004460		1,000,000.00	496,200.00	503,800.00
	1003004460		9,153,436.00	9,473,744.00	-320,308.00
<b>4474000100</b>		<b>Headquarters</b>	<b>0</b>	<b>0</b>	<b>0</b>
	722004460	Inter and intra -governmental Relations services	0	0	0
<b>4475000100</b>		<b>Headquarters</b>	<b>48,230,907.00</b>	<b>46,282,613.00</b>	<b>1,948,294.00</b>
	723004460		48,230,907.00	46,282,613.00	1,948,294.00
	726004460		0	0	0
		<b>Grand Total</b>	<b>8,385,345,407.00</b>	<b>6,422,236,780.10</b>	<b>1,963,108,626.90</b>

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

Reviewed By:



Date:

16/12/2020

Approved By:



Date:

16/12/2020

## **7.8. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. 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 entity 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.

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

#### **Transfers from the Exchequer**

Transfer from Exchequer 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 notified to the receiving entity.



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

**County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Compensation of employees**

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

**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.

**Interest on borrowing**

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

**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. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

**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.

**4. In-kind contributions**

In-kind contributions are donations that are made to the county 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 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.



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

**6. 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 2020, this amounted to KSh.62,598,080.10 compared to KSh.55,212,208.64 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

**7. Accounts Receivable**

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.

**8. Accounts Payable**

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.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**9. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**10. 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 at the end of the year. Pending bill 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.

**11. 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 county; 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 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. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**12. Contingent Assets**

The county 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 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.

**13. 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'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 30<sup>th</sup> June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There were two supplementary budgets passed in the year.

**14. Comparative figures**

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

**15. 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.

**16. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**17. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHQUER RELEASES**

	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases for quarter 1	886,643,100.00	254,340,000.00
Total Exchequer Releases for quarter 2	975,528,367.55	997,733,463.20
Total Exchequer Releases for quarter 3	1,896,784,396.00	1,925,087,601.20
Total Exchequer Releases for quarter 4	1,314,496,232.75	2,328,060,635.10
<b>Total</b>	<b>5,073,452,096.30</b>	<b>5,505,221,699.50</b>

**1A. Equitable Share**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Equitable Share for quarter 1	886,643,100.00	254,340,000.00
Total Equitable Share for quarter 2	917,217,000.00	813,888,000.00
Total Equitable Share for quarter 3	1,859,912,250.00	1,907,550,000.00
Total Equitable Share for quarter 4	993,651,750.00	2,111,022,000.00
<b>Total</b>	<b>4,657,424,100.00</b>	<b>5,086,800,000.00</b>

**1B: Level 5 Hospitals Allocation**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers for level 5 hospitals	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**1C: Donor Funds released through Exchequer Releases as per CARA**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	5,670,000.00	16,706,250.00
World Bank – THUSCP	23,252,236.20	34,008,070.50
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	30,000,000.00	138,074,112.00
Youth Polytechnic support grant	24,873,298.00	-
Abolishment of user fees in health centres and dispensaries	13,191,000.00	13,191,000.00
Kenya Urban Support Programme	8,800,000.00	41,200,000.00
Agriculture Sector Development Support Project (ASDSP)	17,072,057.00	7,543,234.00
Kenya Climate Smart Agriculture Project (KCSAP)	126,393,144.30	42,084,111.00
Kenya Urban Development Grant	37,450,260.80	52,360,500.00
EU Instruments for Devolution Advice & Support Programme (IDEAS)	-	73,254,422.00
COVID 19 Medical Emergency Allowance	44,985,000.00	-
COVID 19 Conditional Grant	84,341,000.00	-
<b>Total</b>	<b>416,027,996.30</b>	<b>418,421,699.50</b>

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 - 2019
			KShs	KShs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>				
(Insert name of donor)	-	-	-	-
<b>Grants Received from Multilateral Donors (International Organisations)</b>				
(Insert name of donor)	-	-	-	-

**BARINGO COUNTY GOVERNMENT**  
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<b>Grants Received from other levels of government</b>	-	-	-	-
(Insert name of donor)	-	-	-	-
<b>Total</b>				



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

	2019 - 2020	2018 - 2019
	KShs	KShs
<b>Transfers from Central government entities</b>		
Road maintenance Fuel levy	144,643,406.00	167,584,756.00
<b>Transfers from Counties</b>		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
<b>TOTAL</b>	<b>144,643,406.00</b>	<b>167,584,756.00</b>

*The above stated funds relate to funds that the county received for roads maintenance fuel levy for financial year 2019/20. This is the total allocation the county was entitled to receive as per CARA.*

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**BARINGO COUNTY GOVERNMENT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. PROCEEDS FROM FOREIGN BORROWINGS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**6. PROCEEDS FROM SALE OF ASSETS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**7. REIMBURSEMENTS AND REFUNDS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**8. RETURNS OF EQUITY HOLDINGS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
<b>Total</b>	-	-

**9. COUNTY OWN GENERATED RECEIPTS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Rents	10,806,845.00	14,326,886.00
Other Property Income	1,618,454.00	1,817,285.00
Sales of Market Establishments	39,751,793.00	39,012,130.00
Environment & conservancy	57,843,830.00	84,704,490.00
Business permits	23,854,632.00	40,807,990.00
Market/trade Centre fee	31,795,774.00	38,156,702.00
Public health services	2,376,210.00	3,270,276.00
Slaughter houses administration	6,052,430.00	17,989,295.00
Other health & sanitation	127,563,677.00	119,724,914.73
<b>Total</b>	<b>301,663,645.00</b>	<b>359,809,968.73</b>

*In the financial year 2019/20 the county managed to collect ksh. 301,663,645 against its annual targets of ksh.393,416,291, this is despite the challenges that the county experienced due to the COVID 19 pandemic from March 2020. The county was greatly affected since tourists from outside the country contribute a greater percentage of revenue when they visit Lake Bogoria National reserve.*

**BARINGO COUNTY GOVERNMENT**  
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**10. RETURNED CRF ISSUES**

	2019 - 2020	2018 - 2019
	KShs	KShs
Recurrent account	28,271.15	24,374.45
Development account	9,546,292.55	94,431,068.60
Other accounts	2,132,778,510.08	1,527,615,166.75
Cash in Hand	616,706.00	2,731,276.00
<b>Total</b>	<b>2,142,969,779.78</b>	<b>1,624,801,885.80</b>

*(SEE ANNEX 7)*

*Return to CRF funds relates to the monies that the county treasury is obligated by the PFM Act to transfer back to county revenue account after the closure of the financial year. These funds include any monies that had been budgeted but not expended as at 30<sup>th</sup> June 2020.*

*The funds were appropriated in the first supplementary budget in FY 2019/20.*



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**11. COMPENSATION OF EMPLOYEES**

	2019 - 2020 KShs	2018 - 2019 KShs
Basic salaries of permanent employees	2,878,905,467.40	1,598,732,169.80
Basic wages of temporary employees	-	280,994,390.10
Personal allowances paid as part of salary	-	857,353,734.60
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	28,131,422.15
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>2,878,905,467.40</b>	<b>2,765,211,716.65</b>

**12. USE OF GOODS AND SERVICES**

	2019 - 2020 KShs	2018 - 2019 KShs
Utilities, supplies and services	49,689,038.45	49,934,884.10
Communication, supplies and services	8,514,595.60	7,820,762.95
Domestic travel and subsistence	99,276,709.40	79,561,616.45
Foreign travel and subsistence	22,279,653.00	29,899,954.40
Printing, advertising and information supplies & services	20,539,311.55	11,033,408.05
Rentals of produced assets	9,215,448.80	12,769,813.10
Training expenses	30,823,115.95	28,091,079.40
Hospitality supplies and services	42,846,022.00	29,684,981.55
Insurance costs	64,300,684.00	102,983,080.00
Specialized materials and services	188,986,365.10	174,339,822.00
Office and general supplies and services	9,083,080.40	9,397,321.70
Other operating expenses	77,912,133.20	138,682,397.65
Routine maintenance – vehicles and other transport equipment	30,194,611.90	30,615,810.25
Routine maintenance – other assets	4,859,342.45	6,623,302.10
Fuel, oil and Lubricants	62,501,958.15	40,449,737.30
<b>Total</b>	<b>721,022,069.95</b>	<b>751,887,971.00</b>

**BARINGO COUNTY GOVERNMENT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**13. SUBSIDIES**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Subsidies to Public Corporations	-	-
(insert name)		
Subsidies to Private Enterprises	-	-
(insert name)	-	-

**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
<b>Transfers to County Government entities</b>		
Transfer to Baringo County Assembly	707,962,884.00	628,528,287.00
<b>Transfers to Other Counties</b>		
(insert name of budget agency)	-	-
<b>Transfers to National Government entities</b>		
Transfer to the Council of Governors	-	-
<b>TOTAL</b>	<b>707,962,884.00</b>	<b>628,528,287.00</b>

*The amount stated above relates to funds that were transferred from County Revenue Fund Account to County Assembly Recurrent Account and development account in the financial year under review. The County Assembly is required by law to account for these funds and prepare financial statements separately.*

**15. OTHER GRANTS AND PAYMENTS**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Scholarships and other educational benefits	700,000.00	54,329,333.00
Emergency relief and refugee assistance	87,000,000.00	-
Subsidies to small businesses, cooperatives, and self employed	25,118,698.00	-
Other Current Transfers, Grants	464,389,091.65	215,388,599.15
<b>Total</b>	<b>577,207,789.65</b>	<b>269,717,932.15</b>

*The funds included in this category relates to conditional funds which the county has to spend as per agreed conditions with the development partners. These funds include DANIDA funds, Transforming health Services fund, Climate Smart fund, User fees Foregone, Village polytechnics funds, Agricultural sector support programme IDEAS and Kenya Urban Support program.*



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**16. SOCIAL SECURITY BENEFITS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	-	-

**17. ACQUISITION OF ASSETS**

Non-Financial Assets	2019 - 2020	2018 - 2019
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	352,223,586.40	342,375,412.55
Refurbishment of Buildings	1,860,000.00	-
Construction of Roads	477,331,488.75	364,699,017.50
Construction and Civil Works	398,001,642.36	331,282,955.50
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	163,743,231.95	29,081,257.00
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	2,934,722.75	3,377,063.25
Purchase of ICT Equipment	658,200.00	-
Purchase of Specialized Plant, Equipment and Machinery	62,964,454.20	2,774,161.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	28,372,623.00	13,405,367.85
Research, Studies, Project Preparation, Design & Supervision	6,083,104.00	8,006,400.00
Rehabilitation of Civil Works	-	26,735,158.35
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	4,715,909.00
Acquisition of Intangible Assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>1,494,173,053.41</b>	<b>1,126,452,702.00</b>
<b>Financial Assets</b>		-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total acquisition of financial assets</b>	-	-
<b>Total acquisition of assets</b>	<b>1,494,173,053.41</b>	<b>1,126,452,702.00</b>

**BARINGO COUNTY GOVERNMENT**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

	2019 - 2020	2018 - 2019
	KShs	KShs
Exchange Rate Losses	-	-
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	2019 - 2020	2018 - 2019
	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**20. OTHER PAYMENTS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	3,773,359.00
	<b>-</b>	<b>3,773,359.00</b>



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**21. CASH AND BANK BALANCES**

**21A. BANK BALANCES**

Name of Bank, Account No. & currency	Amount in bank account (currency)	Indicate whether recurrent, development, deposit, receipts etc.	Ex. rate (if in foreign currency)	2019 – 2020	2018 – 2019
				KShs	KShs
Baringo County Rev Collection Acc 1142790762	\$ 20.38	Revenue	104	2,119.52	1,819,860.65
Baringo County Rev Collection Acc 1141231549	10,544,471.42	Revenue	N/A	10,544,471.42	12,056,732.87
Baringo District Hospital Acc 1149507659	12,114,075.00	Revenue	N/A	12,114,075.00	6,548,194.00
Marigat Sub-District Hospital Acc 1149507950	1,368,095.50	Revenue	N/A	1,368,095.50	1,326,160.50
Kabartonjo District Hospital Acc 1149508043	578,952.00	Revenue	N/A	578,952.00	315,702.00
Eldama Ravine District Hospital Acc 1149507837	4,441,745.00	Revenue	N/A	4,441,745.00	4,897,676.00
Chemolingot District Hospital Acc 1149508108	597,490.00	Revenue	N/A	618,480.00	597,490.00
Baringo county revenue fund 1000171561	1,070,755,315.40	Revenue	N/A	1,070,755,315.40	1,636,398,065.25
Baringo county development 1000170999	2,399,189.30	Payment	N/A	2,399,189.30	9,546,292.55
Baringo county recurrent 1000171097	10,137.25	Payment	N/A	10,137.25	28,271.15
Baringo County World Bank Special Purpose 1000288949	98,929,710.60	Payment	N/A	98,929,710.60	19,709,910.60
Baringo County Road Maintenance Levy 1000268344	56,435,258.35	Payment	N/A	56,435,258.35	194,773,070.60
	10,935,169.35			10,935,169.35	

**BARINGO COUNTY GOVERNMENT**  
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Baringo County Danida Special Purpose 1000288957		Payment	N/A		12,519,872.85
Baringo County Government Revenue -DFP 1154241874	941,730.36	Revenue	N/A	941,730.36	279,254.66
Lake Bogoria N. Reserve125223 9084	21,292.00	Revenue	N/A	21,292.00	1,431,649.00
Mogotio District Hospital 1252238924	102,062.00	Revenue	N/A	143,887.00	102,062.00
Baringo County Agri Sec Sup Prog Sp Account 1000395408	460,177.00	Payment	N/A	460,177.00	7,543,234.00
Baringo County Smart Agr Spl Purp Account 1000365536	-	Payment	N/A	-	29,209,925.00
Baringo County Urban Dev Gr Sp Pur Account 1000385267	-	Payment	N/A	-	32,900,942.20
Baringo County Village Polytechnic Account 1000368039	2,651,819.00	Payment	N/A	2,651,819.00	-
Baringo County Eu Ideas Special Purpose Account 1000403632	-	Payment	N/A	-	78,754,422.00
Baringo County Urban Institutional Grant Special Purpose Account 1000385278	4,400,000.00	Payment	N/A	4,400,000.00	41,200,000.00
Marigat Sub- District Hospital Acc 1149248599	-	Payment	N/A	-	74,043.00
Kabartonjo District Hospital Imprest Acc 1149215593	-	Payment	N/A	-	127,634.00



**BARINGO COUNTY GOVERNMENT**  
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Chemolingot District Hospital 1149247665	-	Payment	N/A	-	460,157.25
Kabarnet District Hospital Imprest Acc 1149215399	-	Payment	N/A	-	841,261.65
Eldama Ravine Sub District Hospital Imprest Account 1149251662	-	Payment	N/A	-	5,797,563.65
Baringo South Sub county account 1150712295	-	Payment	N/A	-	1,213.65
Baringo North Sub County account 1151223360	-	Payment	N/A	-	430.00
Mogotio Sub County account 1150620439	-	Payment	N/A	-	11,776.64
Baringo County Govt Kimalel 1148038116	-	Payment	N/A	-	107,513.50
Baringo county deposit account 1000396024	71,660,367.10	Payment	N/A	71,660,367.10	31,573,317.30
Baringo Central Sub County 1151177687	-	Payment	N/A	-	424.30

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Baringo County Govt Standing imprest A/C 1141976226	-	Payment	N/A	-	1,255,858.40
Mogotio district hospital 1252238924	-	Payment	N/A	-	102,062.00
Baringo county govt town admin 1151200948	-	Payment	N/A	-	566.30
Kabarnet town administration account 115117762	-	Payment	N/A	-	990.00
Baringo county govt E/Ravine account 1151021113	-	Payment	N/A	-	121,493.80
Tiaty sub county operations 1150812168	-	Payment	N/A	-	5,710.00
Baringo county govt retention account 1148607986	301,020.55	Payment	N/A	301,020.55	14,730,192.85
Koibatek ATC account 1154242250	-	Payment	N/A	-	-
<b>Total</b>				<b>1,349,713,011.70</b>	<b>2,147,170,996.17</b>



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**21B. CASH IN HAND**

	2019 - 2020	2018 - 2019
	KShs	KShs
Cash in Hand – Held in domestic currency	-	537,706.00
Cash in Hand – Held in foreign currency	2,725,243.93	79,000.00
<b>Total</b>	<b>2,725,243.93</b>	<b>616,706.00</b>

Cash in hand should also be analysed as follows:

Location	2019 - 2020	2018 - 2019
	KShs	KShs
Kabarnet Town	323,233.00	23,827.00
Eldama Ravine Town	25,910.00	12,620.00
Hospitals	1,736,357.93	30,030.00
Baringo Central Sub County	79210.00	110,448.00
Baringo South Sub County	156,300.00	50,740.00
Baringo North Sub County	148,360.00	63,030.00
Tiaty Sub County	94,900.00	100,680.00
Mogotio Sub County	16,150.00	103,511.00
Eldama Ravine Sub County	144,823.00	42,820.00
Lake Bogoria National Reserve	-	79,000.00
<b>Total</b>	<b>2,725,243.93</b>	<b>616,706.00</b>

**BARINGO COUNTY GOVERNMENT**  
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**22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprests	2,980,794.00	19,270,849.00
Clearance accounts	-	-
<b>Total</b>	<b>2,980,794.00</b>	<b>19,270,849.00</b>

[See ANNEX 8]

**23. ACCOUNTS PAYABLE**

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposits	71,660,367.10	-
Retention monies	301,020.55	46,303,510.50
Other Accounts	-	8,908,698.14
<b>Total</b>	<b>71,961,387.65</b>	<b>55,212,208.64</b>

**24. FUND BALANCE BROUGHT FORWARD**

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	2,147,170,996.17	1,606,988,158.55
Cash in hand	616,706.00	2,731,276.00
Accounts Receivables	19,270,849.00	3,527,642.75
Accounts Payables	(55,212,208.64)	-
<b>Total</b>	<b>2,111,846,342.53</b>	<b>1,613,247,077.70</b>



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**25. PRIOR YEAR ADJUSTMENTS** a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

Description of the error	Balance b/f FY 2018/2019 as per Financial statements Kshs	Adjustments Kshs	Adjusted Balance b/f FY 2018/2019 Kshs
Bank account Balances	(2,147,170,996.17)	-	(2,147,170,996.17)
Cash in hand	(616,706.00)	-	(616,706.00)
Accounts Payables	55,212,208.64	-	55,212,208.64
Receivables	(19,270,849.00)	-	(19,270,849.00)
Others ( <i>specify</i> )	-	-	-
	<b>(2,111,846,342.53)</b>	<b>-</b>	<b>(2,111,846,342.53)</b>

*This relates to the imprest that had been issued towards the end of the financial year 2018/19 of which activities were going on at the closure of the financial year. These imprests were surrendered at the start of the financial year 2019/20 when financial statements for FY 2018/19 had already been prepared and submitted.*

*Included in this figure is the closing balances that were in our bank accounts as well as the revenue that had been collected in cash.*

**26. CHANGES IN RECEIVABLES**

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS**

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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**7.9. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 2)**

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Construction of buildings	12,462,247.98	10,464,424.93	12,462,247.98	10,464,424.93
Construction of civil works	211,000.00	6,536,780.00	211,000.00	6,536,780.00
Supply of goods	16,878,434.70	31,195,350.00	16,878,434.70	31,195,350.00
Supply of services	40,585,440.81	85,640,070.11	40,585,440.81	85,640,070.11
<b>Total</b>	<b>70,137,123.49</b>	<b>133,836,625.04</b>	<b>70,137,123.49</b>	<b>133,836,625.04</b>

**2. PENDING STAFF PAYABLES (See Annex 3)**

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Senior management	-	-	-	-
Middle management	13,138,245.05	6,327,846	13,138,245.05	6,327,846.00
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>13,138,245.05</b>	<b>6,327,846.00</b>	<b>13,138,245.05</b>	<b>6,327,846.00</b>

**3. OTHER PENDING PAYABLES (See Annex 4)**

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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**4. External Assistance**

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	-

*a) External assistance relating loans and grants*

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

*b) Undrawn external assistance*

Description	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
<b>Total</b>		-	-

*c. Classes of providers of external assistance*

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

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*d. Non-monetary external assistance*

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

*e Purpose and use of external assistance*

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
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 and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	-	-

**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY**

*This relates to payments done directly to supplier on behalf of the county governments 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.*

*Classification by Source*

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-



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*Classification of payments made by Third Parties by Nature of expenses*

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
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 and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**6. RELATED PARTY DISCLOSURES**

**Related party transactions**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation(Governors, CEC Members and COs)	-	-
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	707,962,884.00	628,528,287.00
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	30,542,967.00	31,241,077.25
<b>Total Transfers to related parties</b>	<b>738,505,851.00</b>	<b>659,769,364.25</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	5,073,452,096.30	5,505,221,699.50
Transfers from MDAs	144,643,406.00	167,584,756.00
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	-	-
<b>Total Transfers from related parties</b>	<b>5,218,095,502.30</b>	<b>5,672,806,455.50</b>

**BARINGO COUNTY GOVERNMENT**  
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**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	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



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**8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
			KShs	KShs
Baringo County Rev Collection Acc, 1142790762 ,Kenya Commercial Bank \$	\$ 20.38	104	2,119.52	1,819,860.65
Baringo County Rev Collection Acc, 1141231549, Kenya Commercial Bank Ksh.	10,544,471.42	N/A	10,544,471.42	12,056,732.87
Baringo District Hospital Acc 1149507659, Kenya Commercial Bank, Ksh.	12,114,075.00	N/A	12,114,075.00	6,548,194.00
Marigat Sub-District Hospital Acc 1149507950, Kenya Commercial Bank, Ksh.	1,368,095.50	N/A	1,368,095.50	1,326,160.50
Kabartonjo District Hospital Acc 1149508043, Kenya Commercial Bank, Ksh.	578,952.00	N/A	578,952.00	315,702.00
Eldama Ravine District Hospital Acc, 1149507837, Kenya Commercial Bank, Ksh.	4,441,745.00	N/A	4,441,745.00	4,897,676.00
Chemolingot District Hospital Acc, 1149508108, Kenya Commercial Bank, Ksh.	618,480.00	N/A	618,480.00	597,490.00
Baringo County Government Revenue –DFF, 1154241874, Kenya Commercial Bank, Ksh.	941,730.36	N/A	941,730.36	279,254.66
Lake Bogoria N. Reserve, 1252239084, Kenya Commercial Bank, Ksh.	21,292.00	N/A	21,292.00	1,431,649.00
Mogotio District Hospital, 1252238924, Kenya Commercial Bank, Ksh.	143,887.00	N/A	143,887.00	102,062.00
<b>Total</b>			<b>30,774,847.80</b>	<b>29,374,781.68</b>

**BARINGO COUNTY GOVERNMENT**  
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**9. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

*At the time of preparation of executive financial statements for financial year 2019/2020, the final audit report for FY2018/2019 had not been signed by the Auditor General. Hence the management would not have been in position to make comments for the prior audit report.*

CEC, County Treasury

Sign.....

Date.....



**BARINGO COUNTY GOVERNMENT**  
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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	886,643,100.00	-	-	-	<b>886,643,100.00</b>
Exchequer Releases for quarter 2	917,217,000.00	-	-	58,311,367.55	<b>975,528,367.55</b>
Exchequer Releases for quarter 3	1,859,912,250.00	-	-	36,872,146.00	<b>1,896,784,396.00</b>
Exchequer Releases for quarter 4	993,651,750.00	5,670,000.00	-	315,174,482.75	<b>1,314,496,232.75</b>
<b>Total</b>	<b>4,657,424,100.00</b>	<b>5,670,000.00</b>	-	<b>410,357,996.30</b>	<b>5,073,452,096.30</b>

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**ANNEX 2–ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
	A	B	c	d=a-c		
<b>Construction of buildings</b>						
1.				10,464,424.93	12,462,247.98	
2.						
3.						
<b>Sub-Total</b>				<b>10,464,424.93</b>	<b>12,462,247.98</b>	
<b>Construction of civil works</b>						
4.				6,536,780.00	211,000.00	
5.						
6.						
<b>Sub-Total</b>				<b>6,536,780.00</b>	<b>211,000.00</b>	
<b>Supply of goods</b>						
7.				31,195,350.00	16,878,434.70	
8.						
9.						
<b>Sub-Total</b>				<b>31,195,350.00</b>	<b>16,878,434.70</b>	
<b>Supply of services</b>						
10.				85,640,070.11	40,585,440.81	
11.						
12.						
<b>Sub-Total</b>				<b>85,640,070.11</b>	<b>40,585,440.81</b>	
<b>Grand Total</b>				<b>133,836,625.04</b>	<b>70,137,123.49</b>	



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**ANNEX 3–ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>		-			-	-	
<b>Middle Management</b>							
4.					6,327,846.00	13,138,245.05	
5.							
6.							
<b>Sub-Total</b>		-			<b>6,327,846.00</b>	<b>13,138,245.05</b>	
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>		-			-	-	
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>		-			-	-	
<b>Grand Total</b>		-			<b>6,327,846.00</b>	<b>13,138,245.05</b>	

**BARINGO COUNTY GOVERNMENT**  
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**For the year ended June 30, 2020**

**ANNEX 4—ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>				-	-	
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>				-	-	
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>				-	-	
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>				-	-	
	<b>Grand Total</b>				-	-	



**BARINGO COUNTY GOVERNMENT**  
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**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost (KShs) 2019/2020
Land	60,608,516.80	-	-	-	<b>60,608,516.80</b>
Buildings and structures	1,125,560,044.00	354,083,586.40	-	-	<b>1,479,643,630.40</b>
Transport equipment	449,977,545.00	163,743,231.95	-	-	<b>613,720,776.95</b>
Office equipment, furniture and fittings	111,155,667.60	2,934,722.75	-	-	<b>114,090,390.35</b>
ICT Equipment	26,723,383.60	658,200.00	-	-	<b>27,381,583.60</b>
Machinery and Equipment	31,677,425.00	62,964,454.20	-	-	<b>94,641,879.20</b>
Heritage and cultural assets	25,018,742.00	-	-	-	<b>25,018,742.00</b>
Biological assets	13,405,367.85	28,372,623.00	-	-	<b>41,777,990.85</b>
Intangible assets	21,361,042.55	6,083,104.00	-	-	<b>27,444,146.55</b>
Infrastructure assets- Roads, Rails	722,717,131.35	875,333,131.11	-	-	<b>1,598,050,262.46</b>
Work in progress	-	-	-	-	-
<b>Total</b>	<b>2,588,204,865.75</b>	<b>1,494,173,053.41</b>	-	-	<b>4,082,377,919.16</b>

**BARINGO COUNTY GOVERNMENT**  
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**For the year ended June 30, 2020**

**ANNEX 6 – INTER-ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	80,573,961	205,267,045	164,608,016	257,513,862	707,962,884	707,962,884	-	
2	DANIDA fund	-	-	-	5,670,000.00	5,670,000.00	5,670,000.00	-	
3	KDSP project	-	-	-	30,000,000.00	30,000,000.00	30,000,000.00	-	
4	THS UHC	-	4,226,888.15	8,863,440.00	10,161,908.05	23,252,236.20	23,252,236.20	-	
5	RMFL	-	-	72,321,703.00	72,321,703.00	144,643,406.00	144,643,406.00	-	
6	Rehabilitation of youth polytechnics	-	-	12,436,649.00	12,436,649.00	24,873,298.00	24,873,298.00	-	
7	Userfee foregone	-	-	-	13,191,000.00	13,191,000.00	13,191,000.00	-	
8	Agriculture Sector Development Support Project (ASDSP)	-	-	15,572,057.00	1,500,000.00	17,072,057.00	17,072,057.00	-	
9	COVID 19 Medical Emergency Allowance	-	-	-	44,985,000.00	44,985,000.00	44,985,000.00	-	
10	COVID 19 Conditional grant	-	-	-	84,341,000.00	84,341,000.00	84,341,000.00	-	
11	Kenya Climate Smart Agriculture Project (KCSAP)	-	54,084,479.40	-	72,308,664.90	126,393,144.30	126,393,144.30	-	
12	Kenya Urban Development Grant	-	-	-	37,450,260.80	37,450,260.80	37,450,260.80	-	
13	Kenya Urban Support Programme	-	-	-	8,800,000.00	8,800,000.00	8,800,000.00	-	
	<b>Total</b>	<b>80,573,961</b>	<b>263,578,413</b>	<b>273,801,865</b>	<b>650,680,048</b>	<b>1,268,634,286</b>	<b>1,268,634,286</b>	<b>-</b>	



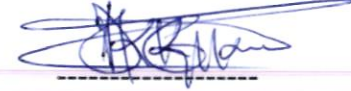
**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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Director of Finance  
County Executive

  
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Director of Finance  
County Assembly/fund/project

  
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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**ANNEX 7 CONTINGENT LIABILITIES REGISTER**

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



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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**ANNEX 8 – RETURNED CRF ISSUES**

<b>Date Transferred to CRF A/C</b>	<b>Bank Received from</b>	<b>Amount (ksh)</b>
23-Jul-19	Baringo County Assembly Recurrent account	137,990.50
7-Aug-19	Kcb-SWIPES	3,928.00
8-Aug-19	Baringo County Assembly Opps Acc –KCB	325,508.50
8-Aug-19	Baringo County Road Maintenance Levy	49,815,101.00
8-Aug-19	Baringo South Sub county account	514.00
8-Aug-19	Tiaty sub county account	4,330.00
8-Aug-19	Kimalel account	106,913.50
	<b>Sub Total</b>	<b>50,394,285.50</b>

<b>Name of Bank, Account No. &amp; currency</b>	<b>Ex. rate (if in foreign currency)</b>	<b>Opening Bank and Cash balances</b>
		<b>KShs</b>
Baringo County Rev Collection Acc 1142790762	Ksh. 104	1,819,860.65
Baringo County Rev Collection Acc 1141231549	N/A	12,056,732.87
Baringo District Hospital Acc 1149507659	N/A	6,548,194.00
Marigat Sub-District Hospital Acc 1149507950	N/A	1,326,160.50
Kabartonjo District Hospital Acc 1149508043	N/A	315,702.00
Eldama Ravine District Hospital Acc 1149507837	N/A	4,897,676.00
Chemolingot District Hospital Acc 1149508108	N/A	597,490.00
Baringo county revenue fund 1000171561	N/A	1,636,398,065.25
Baringo county development 1000170999	N/A	9,546,292.55
Baringo county recurrent 1000171097	N/A	28,271.15
Baringo County World Bank Special Purpose 1000288949	N/A	19,709,910.60
Baringo County Road Maintenance Levy 1000268344	N/A	194,773,070.60
Baringo County Danida Special Purpose 1000288957	N/A	12,519,872.85
Baringo County Government Revenue -DFF 1154241874	N/A	279,254.66
Lake Bogoria N. Reserve	N/A	1,431,649.00
Mogotio District Hospital	N/A	102,062.00

**BARINGO COUNTY GOVERNMENT**  
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Baringo County Agri Sec Sup Prog Sp Account	N/A	7,543,234.00
Baringo County Smart Agr Spl Purp Account	N/A	29,209,925.00
Baringo County Urban Dev Gr Sp Pur Account	N/A	32,900,942.20
Baringo County Village Polytechnic Account	N/A	-
Baringo County Eu Ideas Special Purpose Account	N/A	78,754,422.00
Baringo County Urban Institutional Grant Special Purpose Account	N/A	41,200,000.00
Cash in Hand		616,706
<b>Sub Total</b>		<b>2,092,575,493.88</b>
<b>Grand Total for Return to CRF</b>		<b>2,142,969,779.38</b>



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 9 – OUTSTANDING IMPREST**

<b>OUTSTANDING IMPREST AS AT 30TH JUNE 2020</b>			
<b>Date</b>	<b>Name of Officer</b>	<b>Imprest Warrant No.</b>	<b>Amount</b>
13.09.19	Joseph Chelimo	3470533	14,800.00
02.09.19	Moses Keitany	3179322	18,900.00
27.12.19	John Sian	2959890	22,400.00
18.10.19	David Chesang	2936569	30,000.00
06.11.19	Silvano Kandie	2744192	30,000.00
25.03.20	Selly Chepyegon	2936753	30,000.00
29/1/20	Fredrick Kosgei	2959750	32,775.00
19.09.19	Susan Kibet	3228990	40,000.00
27.02.20	Alex Chebii	3623893	45,200.00
4/11/2019	Richard Rutto	1292456	48,000.00
3/3/2020	Gladys Kimosop	3587392	50,000.00
10.01.20	Leah Cheserek	3246659	90,100.00
11.11.19	James Rotich	3246634	91,600.00
13.09.19	Robert Lagat	2744208	100,000.00
15/4/2020	Daniel Bundotich	2936763	100,000.00
3/3/2020	Meshack Limo	3159577	127,800.00
02.10.19	Micah Cherop	2959775	170,000.00
10.01.20	Sarah Kipruto	3644486	170,000.00
07.10.19	Alvin Kipkemei	3246604	190,400.00
5/9/2019	Hillary Toroitich	3179333	313,100.00
29.06.20	Maureen Kiptim	3829436	355,000.00
16/8/2019	Hillary Toroitich	3179202	395,000.00
10.03.20	Elphas Rutto	3537757	499,780.00
27/12/19	Christopher Saina	1292455	15,939.00
<b>TOTAL</b>			<b>2,980,794.00</b>

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 10 – CLOSING BANK BALANCE – OTHER ACCOUNTS**

S/No.	Account Name	Account No.	Bank	Account Type	Amount
1.	Baringo County SME Fund Account Acc	1390262572758	Equity Bank	Fund Account	7,903,610.00
2.	Baringo Bursary Fund Account Acc	1390262458895	Equity Bank	Fund Account	3,876,853.00
3.	Baringo County Community Wildlife Conservation Fund	01565100501395	Skyline Sacco	Fund Account	1,327.55
4.	Baringo County Emergency Fund Acc	1422765000010	Transnational Bank	Fund Account	17,286,287.75
5.	Baringo County Department(Lake Bogoria Grants)Acc	1424355000010	Transnational Bank	Grant Account	4,997,939.00
6.	Baringo County Youth and Women Fund Acc	50451184601	Boresha Sacco	Fund Account	2,506,316.65
7.	Baringo County Cooperative Development Fund Acc	50451152201	Boresha Sacco	Fund Account	4,684,292.20
8.	Baringo County Assembly Mortgage Fund Acc	1152063324	Kenya Commercial Bank	Fund Account	85,289,050.15
9.	Baringo County (Executive) Car loan Scheme Fund Acc	1179328914	Kenya Commercial Bank	Fund Account	9,161,866.20
10	Baringo County (Executive) Mortgage Scheme Fund Acc	1179329708	Kenya Commercial Bank	Fund Account	1,812,405.30
11	Persons with disability Baringo county	50451280401	Boresha Sacco	Fund Account	89,661.60
12	Kabarnet hospital maternity services	1390262398087	Equity	Payment Account	2,366.05
13	Maternity health care services-chemolingot	1390262464783	Equity	Payment Account	3,640.00
14	Maternity health care services-kabartonjo	1390262402687	Equity	Payment Account	1,775.00
15	Eldama Ravine hospital free maternity service fund	1310262416860	Equity	Payment Account	91.37
16	Baringo county CHMT HSSF A/C	1148499059	Kenya Commercial Bank	Payment Account	7,124,936.70
17	Baringo County Ops Assembly account	1142302326	Kenya Commercial Bank	Payment	356,356.00
18	Kenya climate smart AGR PJT Baringo	1246287420	Kenya Commercial Bank	Payment	10,475.85



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

19	Baringo County Institutional Grant	144802001	Transnational Bank	Payment Account	30,952,312.00
20	Kabarnet Municipality Urban Development	144803001	Transnational Bank	Payment Account	18,644,716.00
21	Baringo County Assembly Staff car & Mortgage	1271884267	Kenya Commercial Bank	Fund Account	12,000,000.00
22	Baringo County Assembly Catering account	1219723320	Kenya Commercial Bank	Fund Account	778,784.00
23	Marigat Sub-District Hospital Acc	1149248599	Kenya Commercial Bank	Payment Account	45,505.80
24	Kabartonjo District Hospital Imprest Acc	1149215593	Kenya Commercial Bank	Payment Account	71,219.00
25	Chemolingot District Hospital	1149247665	Kenya Commercial Bank	Payment Account	595,404.25
26	Kabarnet District Hospital Imprest Acc	1149215399	Kenya Commercial Bank	Payment Account	1,291,820.75
27	Eldama Ravine Sub District Hospital Imprest Account	1149251662	Kenya Commercial Bank	Payment Account	3,187,101.15
28	Baringo South Sub county account	1150712295	Kenya Commercial Bank	Payment Account	893.65
29	Baringo North Sub County account	1151223360	Kenya Commercial Bank	Payment Account	505.00
30	Mogotio Sub County account	1150620439	Kenya Commercial Bank	Payment Account	64,769.64
31	Baringo County Govt Kimalel	1148038116	Kenya Commercial Bank	Payment Account	4,300.00
32	Baringo Central Sub County	1151177687	Kenya Commercial Bank	Payment Account	27,812.30
33	Baringo County Govt Standing imprest A/C	1141976226	Kenya Commercial Bank	Payment Account	199,000.00
34	Mogotio district hospital	1252238924	Kenya Commercial Bank	Payment Account	1,029,951.00

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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35	Baringo county govt town admin	1151200948	Kenya Commercial Bank	Payment Account	115,388.30
36	Kabarnet town administration account	115117762	Kenya Commercial Bank	Payment Account	328.00
37	Baringo county govt E/Ravine account	1151021113	Kenya Commercial Bank	Payment Account	773.80
38	Tiaty sub county operations	1150812168	Kenya Commercial Bank	Payment Account	474.00
39	Koibatek ATC account	1154242250	Kenya Commercial Bank	Payment Account	198,700.45
40	Kabarnet Municipality Urban Development	144803001	Transnational Bank	Payment Account	18,644,716.00
41	Baringo County Institutional Grant	144802001	Transnational Bank	Payment Account	30,952,312.00
<b>TOTAL</b>					<b>263,916,037.46</b>



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 11 – TRIAL BALANCE**

**TRIAL BALANCE**  
**AS AT 30TH JUNE 2020**

	<b>Ksh.</b>	<b>Ksh.</b>
	<b>Debit</b>	<b>Credit</b>
Basic salaries of permanent employees	2,878,905,467.40	-
Utilities, supplies and services	49,689,038.45	-
Communication, supplies and services	8,514,595.60	-
Domestic travel and subsistence	99,276,709.40	-
Foreign travel and subsistence	22,279,653.00	-
Printing, advertising and information supplies & services	20,539,311.55	-
Rentals of produced assets	9,215,448.80	-
Training expenses	30,823,115.95	-
Hospitality supplies and services	42,846,022.00	-
Insurance costs	64,300,684.00	-
Specialized materials and services	184,961,865.10	-
Office and general supplies and services	9,083,080.40	-
Other operating expenses	77,912,133.20	-
Routine maintenance – vehicles and other transport equipment	30,194,611.90	-
Routine maintenance – other assets	4,859,342.45	-
Fuel,oil and lubricants	62,501,958.15	-
Scholarships and other educational benefits	700,000.00	-
Emergency relief and refugee assistance	87,000,000.00	-
Subsidies to small businesses, cooperatives, and self employed	25,118,698.00	-
Other current transfers, grants	464,389,091.65	-
Transfer to other Government Entities(County Assembly)	707,962,884.00	-
Construction of Buildings	352,223,586.40	-
Refurbishment of Buildings	1,860,000.00	-
Construction of Roads	477,331,488.75	-
Construction and Civil Works	398,001,642.36	-
Purchase of Vehicles and Other Transport Equipment	163,743,231.95	-
Purchase of Office Furniture and General Equipment	2,934,722.75	-
Purchase of ICT Equipment, Software and Other ICT Assets	658,200.00	-
Purchase of Specialised Plant, Equipment and Machinery	62,964,454.20	-

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Purchase of Certified Seeds, Breeding Stock and Live Animals	28,372,623.00	-
Research, Studies, Project Preparation, Design & Supervision	6,083,104.00	-
Acquisition of Land	-	-
Other Expenses	4,024,500.00	
Exchequer releases	-	5,073,452,096.30
Transfer from other Government Entities	-	144,643,406.00
Rents	-	10,806,845.00
Other Property Income	-	1,618,454.00
Receipts from Sales by Non-Market Establishments	-	39,751,793.00
Environment & conservancy	-	57,843,830.00
Business permits	-	23,854,632.00
Market/trade centre fee	-	31,795,774.00
Public health services	-	2,376,210.00
Slaughter houses administration	-	6,052,430.00
Other health & sanitation	-	127,563,677.00
Return to CRF		2,142,969,779.78
Surplus carried forward	1,283,457,662.67	-
<b>TOTAL</b>	<b>7,662,728,927.08</b>	<b>7,662,728,927.08</b>



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**ANNEX 12 – BANK RECONCILIATION**

F.O. 30

**BARINGO COUNTY GOVERNMENT**  
**BANK RECONCILIATION**  
**AS AT 30TH JUNE 2020 -CRF A/C A/C No. 1000171561**

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>1,070,755,315.40</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		654,815,558.00
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> c) Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	193,556,963.80
<b>Balance As Per bank statement</b>			<b>1,532,013,909.60</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Ref No.	Date	Description	Amount
FT20192V4THN	30-Jun-20	County Assembly Recurrent A/C	55,260,480.00
FT2019282T2J	30-Jun-20	Baringo County World Bank A/C	84,341,000.00
FT2019226NGC	30-Jun-20	Baringo County Development A/C	433,244,276.00
FT2019779B2M	30-Jun-20	Baringo County Recurrent A/C	81,969,802.00
<b>TOTAL</b>			<b>654,815,558.00</b>

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Description	Amount
			-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Description	Amount
			-

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Description	Amount
FT20184PX03W	30-Jun-20	KUSP Support (recurrent)	8,800,000.00
FT20184CYGXH	30-Jun-20	KDSP Grant	30,000,000.00
FT20184VQ6XJ	30-Jun-20	KUDSP (development)	37,450,260.80
FT20184LJT03	30-Jun-20	Fuel Road Maintenance Levy	72,321,703.00
FT20188TZ74R	30-Jun-20	Medical staff allowance	44,985,000.00
<b>TOTAL</b>			<b>193,556,963.80</b>

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

**Prepared By :**

.....  
*Signature* *Name/Designation* *Date*

**Reviewed By:**

.....  
*Signature* *Name/Designation* *Date*

F.O. 30

**BARINGO COUNTY GOVERNMENT**  
**BANK RECONCILIATION**  
**AS AT JUNE 30, 2020**

<b>BARINGO COUNTY RMLF ACCOUNT-1000268344</b>			
<b>DETAILS/DESCRIPTIONS</b>	<b>Sh.</b>	<b>Sh.</b>	<b>Sh</b>
<b>Balance As Per Cashbook balance</b>		-	<b>56,435,258.35</b>
<i>ADD</i> a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-	<b>0.00</b>	38,078,467.00
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> c) Payments in Bank Statement not yet recorded in Cash Book	-	-	-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per Bank Statement</b>		-	<b>94,513,725.35</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

<b>Date</b>	<b>PV</b>	<b>Payee</b>	<b>Amount</b>
30-Jun-20	D607	SMOOTH ENGINEERING CONSTRUCTION COM	3,650,584.60
30-Jun-20	D607	KRA	128,427.35
30-Jun-20	D607	KRA	73,808.85
30-Jun-20	D670	SHOKWEI LOGISTICS LIMITED	1,749,550.65
30-Jun-20	D670	KRA	55,089.00
30-Jun-20	D670	KRA	31,660.35
30-Jun-20	D561	RAVINA AGENCIES LIMITED	12,591,995.80
30-Jun-20	D561	KRA	442,985.70
30-Jun-20	D561	KRA	254,589.50
30-Jun-20	D666	GRABEL HOLDINGS LIMITED	1,871,744.65
30-Jun-20	D666	KRA	65,847.85
30-Jun-20	D666	KRA	37,843.60



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

30-Jun-20	D545	KOILAI CONTRACTORS AND SUPPLIERS LT	5,951,782.75
30-Jun-20	D545	KRA	209,383.40
30-Jun-20	D545	KRA	120,335.25
30-Jun-20	D544	Teram Limited	3,315,600.00
30-Jun-20	D544	KRA	104,400.00
30-Jun-20	D544	KRA	60,000.00
30-Jun-20	D563	Gosley Enterprises Limited	4,326,181.55
30-Jun-20	D563	KRA	136,220.70
30-Jun-20	D563	KRA	78,287.75
30-Jun-20		KRA	697,944.60
30-Jun-20		KRA	219,492.90
30-Jun-20		KRA	428,091.20
30-Jun-20		KRA	1,476,619.00
<b>TOTAL</b>			<b>38,078,467.00</b>

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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*Signature*

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*Name/Designation*

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*Date*

Reviewed By:

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*Signature*

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*Name/Designation*

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*Date*

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

F.O. 30

**BARINGO COUNTY GOVERNMENT**  
**BANK RECONCILIATION**  
**AS AT 30TH JUNE 2020 -SMART A/C NO.1000365536**

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	-
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> c)			
Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per bank statement</b>			-

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Ref No.	Date	Description	Amount
			-
<b>TOTAL</b>			

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Description	Amount
			-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Description	Amount
			-

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Description	Amount
<b>TOTAL</b>			-

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

**Prepared By :**

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*Signature*

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*Name/Designation*

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*Date*

**Reviewed By:**

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*Signature*

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*Name/Designation*

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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**BARINGO COUNTY GOVERNMENT**  
**BANK RECONCILIATION**

AS AT 30TH JUNE 2020 BARINGO COUNTY URBAN INST GR SP PUR 1000385278

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>4,400,000.00</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> c)			
Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	
<b>Balance As Per bank statement</b>			<b>4,400,000.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Ref No.	Date	Description	Amount
<b>TOTAL</b>			

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount
<b>TOTAL</b>		-

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct  
**Prepared By :**

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*Signature* ..... *Name/Designation* ..... *Date*

**Reviewed By:**

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*Signature* ..... *Name/Designation* ..... *Date*



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

BARINGO COUNTY GOVERNMENT

**BANK RECONCILIATION**

**AS AT 30TH JUNE 2020 - BARINGO COUNTY VILLAGE POLY GRANT A/C NO.1000368039**

<b>DETAILS/DESCRIPTIONS</b>	<b>Sh.</b>	<b>Sh.</b>	<b>Sh.</b>
<b>Balance As Per Cashbook balance</b>		-	<b>2,651,819.00</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i>			
c) Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per bank statement</b>			<b>2,651,819.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

<b>Ref No.</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
<b>TOTAL</b>			-

b) Receipts in Bank Statement not yet recorded in Cash Book

<b>Ref No.</b>	<b>Date</b>		<b>Amount</b>
			-

c) Payments in Bank Statement not yet recorded in Cash Book

<b>Ref No.</b>	<b>Date</b>		<b>Amount</b>
			-

d) Receipts in Cash Book not yet recorded in Bank Statement

<b>Ref No.</b>	<b>Date</b>		<b>Amount</b>
<b>TOTAL</b>			-

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct  
**Prepared By :**

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*Signature* *Name/Designation* *Date*

**Reviewed By:**  
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*Signature* *Name/Designation* *Date*

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

F.O. 30

BARINGO COUNTY GOVERNMENT

**BANK RECONCILIATION**

AS AT 30TH JUNE 2020-DANIDA A/C NO. 1000288957

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>10,935,169.35</b>
<i>ADD</i> a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		10,816,460.00
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> c) Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	
<b>Balance As Per bank statement</b>			<b>21,751,629.35</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Ref No.	Date	Payee	Amount
FT20196BJX98	30-Jun-20	Withholding Tax	11,348.30
FT20196812F6	30-Jun-20	Withholding Tax	12,375.15
FT20197KGGG8	30-Jun-20	Withholding Tax	20,981.05
FT20197PP94J	30-Jun-20	MISTEKOA VENTURES	646,851.70
FT20197HF5ML	30-Jun-20	ROYALE CONSTRUCTION LTD	679,300.00
FT201975J4WP	30-Jun-20	MALUCHE ENTERPRISES LTD	705,384.85
FT20198TPDNR	30-Jun-20	HOSWIN VENTURES COMPANY LIMITED	1,195,918.95
FT201995FNFP	30-Jun-20	Withholding Tax	130,074.15
FT202024QW76	30-Jun-20	Ryethan Limited	7,414,225.85
<b>TOTAL</b>			<b>10,816,460.00</b>

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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*Signature*

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*Name/Designation*

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*Date*

Reviewed By:

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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

*Signature*

*Name/Designation*

*Date*

F.O. 30

BARINGO COUNTY GOVERNMENT

BANK RECONCILIATION

AS AT 30TH JUNE 2020-WORLD BANK SPA A/C 1000288949

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>98,929,710.60</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> c)			
Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	84,341,000.00
<b>Balance As Per bank statement</b>			<b>14,588,710.60</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Date	Amount

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount
BCG/CT/COB/VOL.1/(77). COB	30-Jun-20	84,341,000.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

**Prepared By :**

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*Signature* *Name/Designation* *Date*

**Reviewed By:**

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*Signature* *Name/Designation* *Date*

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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BARINGO COUNTY GOVERNMENT  
**BANK RECONCILIATION**  
**AS AT 30TH JUNE 2019 Baringo District Hospital 1149507659**

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per bank statement</b>			<b>12,114,075.00</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)			-
b) Receipts in Bank Statement not yet recorded in Cash Book			
<i>LESS</i>			
c) Payments in Bank Statement not yet recorded in Cash Book			
d) Receipts in Cash Book not yet recorded in Bank Statement			-
<b>Balance As Per Cash Book</b>			<b>12,114,075.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Date	PV	Payee	Amount

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-
		-

c) Payments in Bank Statement not yet recorded in Cash Book

Date	Amount

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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*Signature*
*Name/Designation*
*Date*

Reviewed By:

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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Signature

Name/Designation

Date

F.O. 30

REPUBLIC OF KENYA

BARINGO COUNTY GOVERNMENT  
BANK RECONCILIATION

AS AT JUNE 30, 2020-Lake Bogoria N. Reserve 1252239084

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>21,292.00</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i>			
c) Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per Bank statement</b>			<b>21,292.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Date	PV	Payee	Amount

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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Signature

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Name/Designation

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Date

Reviewed By:

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Signature

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Name/Designation

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Date

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

F.O. 30

BARINGO COUNTY GOVERNMENT  
BANK RECONCILIATION

AS AT June 30,2020 Chemolingot District Hospital 1149508108

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook Balance</b>		-	<b>618,480.00</b>
<i>ADD</i> Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques) a)	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> Bank Statement not yet recorded in Cash Book c) Payments in	-		
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Bank Balance as per Bank statement</b>			<b>618,480.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Date	PV	Payee	Amount
			0.00

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-

c) Payments in Bank Statement not yet recorded in Cash Book

Date	Amount

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount
		-

Prepared By :

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*Signature*

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*Name/Designation*

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*Date*

Reviewed By:

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*Signature*

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*Name/Designation*

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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

F.O. 30

REPUBLIC OF KENYA  
BARINGO COUNTY GOVERNMENT  
BANK RECONCILIATION

**AS AT 30TH JUNE 2020 Eldama Ravine District Hospital 1149507837**

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>4,441,745.00</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> c)			
Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per Cash Book</b>			<b>4,441,745.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Date	PV	Payee	Amount

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-
		-

c) Payments in Bank Statement not yet recorded in Cash Book

Date	Amount

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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*Signature*

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*Name/Designation*

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*Date*

Reviewed By:

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*Signature*

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*Name/Designation*

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*Date*

F.O. 30





**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**BANK RECONCILIATION**

**AS AT JUNE 30, 2020 –Mogotio District Hospital 1252238924**

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>143,887.00</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i>			
c) Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per Bank statement</b>			<b>143,887.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Date	PV	Payee	Amount
			0.00

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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*Signature*

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*Name/Designation*

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*Date*

Reviewed By:

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*Signature*

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*Name/Designation*

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*Date*





**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**BANK RECONCILIATION**

**AS AT JUNE 30, 2020—Marigat Sub District Hospital 1149507950**

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
Balance As Per Cashbook balance		-	1,368,095.50
<i>ADD</i> a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> c)Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per Bank statement</b>			<b>1,368,095.50</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Date	PV	Payee	Amount
			0.00

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
			-

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount
		-

Prepared By :

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*Name/Designation*

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*Date*

Reviewed By:

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*Signature*

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*Name/Designation*

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*Date*









**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

F.O. 30

BARINGO COUNTY GOVERNMENT				
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE,2020				
BARINGO COUNTY GOVERNMENT RETENTION ACCOUNT - 1148607986				
DETAILS/DESCRIPTIONS	Sh.	Cts	Sh.	Sh.
<b>Balance As Per Bank Statement</b>			-	<b>301,020.55</b>
<i>Less:-</i>				
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-	-
<i>Add: -</i> c)				
Payments in Bank Statement not yet recorded in Cash Book	-	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-	-
<b>Balance As Per Cash Book</b>				<b>301,020.55</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Ref No.(P.V No.)	Date	Payee	Amount
			-

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Details	Amount
			-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Details	Amount

Prepared By :

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*Signature*

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*Name/Designation*

Reviewed By:

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*Signature*

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*Name/Designation*

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**BARINGO COUNTY GOVERNMENT**  
**BANK RECONCILIATION**

**AS AT 30th June, 2019 - Baringo North Sub County 1151223360**

DETAILS/DESCRIPTIONS	KSh.	Cts	KSh.	Cts
<b>Balance As Per Bank Statement</b>	-	-	-	<b>505.00</b>
<i>Less:-</i> a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-	-	-	-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-	-
<i>Add: -</i> c) Payments in Bank Statement not yet recorded in Cash Book	-	-	-	-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-	-
<b>Balance As Per Cash Book</b>				<b>505.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

Ref No.(P.V No.)	Date	Payee	Amount
<b>TOTALS</b>			-

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Details	Amount
<b>TOTALS</b>			-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
<b>TOTALS</b>			<b>126.00</b>

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Details	Amount
<b>TOTALS</b>			-

Prepared By :

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*Signature*

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*Name/Designation*

Reviewed By:

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*Signature*

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*Name/Designation*



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

BARINGO COUNTY GOVERNMENT  
BANK RECONCILIATION

**AS AT 30th June, 2020 - Baringo South Sub County 1150712295**

<b>DETAILS/DESCRIPTIONS</b>	<b>KSh.</b>	<b>Cts</b>	<b>KSh.</b>	<b>Cts</b>
<b>Balance As Per Bank Statement</b>	-	-	-	<b>893.95</b>
<i>Less:-</i> a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-	-	-	-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-	-
<i>Add: -</i> c) Payments in Bank Statement not yet recorded in Cash Book	-	-	-	-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-	-
<b>Balance As Per Cash Book</b>				<b>893.95</b>

a) Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

<b>Ref No.(P.V No.)</b>	<b>Date</b>	<b>Payee</b>	<b>Amount</b>
<b>TOTALS</b>			-

b) Receipts in Bank Statement not yet recorded in Cash Book

<b>Ref No.</b>	<b>Date</b>	<b>Details</b>	<b>Amount</b>
<b>TOTALS</b>			-

c) Payments in Bank Statement not yet recorded in Cash Book

<b>Ref No.</b>	<b>Date</b>	<b>Payee</b>	<b>Amount</b>
<b>TOTALS</b>			-

d) Receipts in Cash Book not yet recorded in Bank Statement

<b>Ref No.</b>	<b>Date</b>	<b>Details</b>	<b>Amount</b>
<b>TOTALS</b>			-

Prepared By :

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*Signature*

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*Name/Designation*

Reviewed By:

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*Signature*

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*Name/Designation*

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

BARINGO COUNTY GOVERNMENT

BANK RECONCILIATION

AS AT JUNE 30, 2020 -Kabarnet district hospital imprest 1149215399

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>1,890.75</b>
<i>ADD</i> a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		<b>1,289,930.00</b>
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i> c) Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per Bank statement</b>			<b>1,291,820.75</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Payee	Date	CHQ. No.	Amount
AVEDZ	30-Jun-20	2016	100,000.00
LELANG INVESTMENT LTD	30-Jun-20	2017	102,960.00
ALASIS AGENCIES	30-Jun-20	2012	130,000.00
KEZEM AGENCIES	30-Jun-20	1985	82,400.00
PENTA MEDICALS	30-Jun-20	2008	150,000.00
CHEMOQUIP LIMITED	30-Jun-20	1962	85,000.00
ROTICH MICHAEL	30-Jun-20		84,420.00
KCB LIMITED	30-Jun-20	2019	503,500.00
ROTICH MICHAEL	30-Jun-20	2021	51,650.00
<b>TOTAL</b>			<b>1,289,930.00</b>

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
			-

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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*Signature*

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 Date

Reviewed By:

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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<u>BARINGO COUNTY GOVERNMENT</u>				
<u>BANK RECONCILIATION</u>				
AS AT 30th June, 2020 - Mogotio sub County 1150620439				
DETAILS/DESCRIPTIONS	KSh.	Cts	KSh.	Cts
<b>Balance As Per Bank Statement</b>	-	-	-	<b>64,769.64</b>
<i>Less:-</i> a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-	-	-	<b>20,000.00</b>
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-	-
<i>Add: -</i> c) Payments in Bank Statement not yet recorded in Cash Book	-	-	-	0.36
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-	-
<b>Balance As Per Cash Book</b>				<b>44,770.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

Ref No.(P.V No.)	Date	Payee	Amount
	30-JUN-20	KPLC	20,000.00
<b>TOTALS</b>			<b>20,000.00</b>

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Details	Amount
			-
<b>TOTALS</b>			<b>-</b>

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
	30-JUN-20	KCB	0.36
<b>TOTALS</b>			<b>-</b>

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Details	Amount
			-
<b>TOTALS</b>			<b>-</b>

Prepared By :

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*Name/Designation*

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<u>BARINGO COUNTY GOVERNMENT</u>				
<u>BANK RECONCILIATION</u>				
<b>AS AT 30th June, 2020 – Chemolingot District Hospital 1149247665</b>				
DETAILS/DESCRIPTIONS	KSh.	Cts	KSh.	Cts
<b>Balance As Per Bank Statement</b>	-	-	-	595,404.25
<i>Less:-</i> a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-	-	-	-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-	-
<i>Add: -</i> c) Payments in Bank Statement not yet recorded in Cash Book	-	-	-	-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-	-
<b>Balance As Per Cash Book</b>				<b>595,404.25</b>

a) Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

Ref No.(P.V No.)	Date	Payee	Amount
<b>TOTALS</b>			-

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Details	Amount
<b>TOTALS</b>			-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
<b>TOTALS</b>			-

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Details	Amount
<b>TOTALS</b>			-

Prepared By :

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Reviewed By:

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*Name/Designation*



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<u>BARINGO COUNTY GOVERNMENT</u>				
<u>BANK RECONCILIATION</u>				
AS AT 30th June, 2020 – Eldama Ravine sub District Hospital 1149251662				
DETAILS/DESCRIPTIONS	KSh.	Cts	KSh.	Cts
<b>Balance As Per Bank Statement</b>	-	-	-	3,484,761.15
<i>Less:-</i>				
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-	-	-	2,260,952.00
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-	-
<i>Add: -</i> c) Payments in Bank Statement not yet recorded in Cash Book	-	-	-	51,255.00
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-	-
<b>Balance As Per Cash Book</b>				<b>1,275,064.15</b>

a) Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

Ref No.(P.V No.)	Date	Payee	Amount
17	29/4/2014	PAYE	200
0	30/5/2014	NSSF	4226
1	25/6/2014	NSSF	400
62	25/6/2014	PAYE	4,226.00
686	19/12/2016	Dr Ngatha	4,600.00
947	22/2/2018	Faram	15,600.00
1314	28/2/2019	Tiru Enterprises	53,200.00
1751	4/6/2020	NSSF	14,000.00
1764	16/6/2020	Generations Tyres	46,600.00
1776	18/6/2020	Solilmet	28,500.00
1779	18/6/2020	Grahams	28,050.00
1783	22/6/2020	Raflink	33,410.00
1789	25/6/2020	Eldama Ravine water services	14,200.00
1791	25/6/2020	Afrilec	229,200.00
1792	26/6/2020	Elementaita	297,300.00
1793	30/6/2020	Allyan	250,000.00
1795	30/6/2020	Barngetuny	40,000.00
1796	30/6/2020	Kemsa	700,000.00
1797	30/6/2020	Kemsa	300,000.00
1798	30/6/2020	Westrift	80,000.00
1799	30/6/2020	Koibatek Garage	75,000.00
1800	30/6/2020	Barngetuny	42,240.00
<b>TOTALS</b>			<b>2,260,952.00</b>

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Details	Amount
<b>TOTALS</b>			-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
<b>Bank charges</b>	July to june	Kcb	51,255.00

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<b>TOTALS</b>			<b>51,255.00</b>
d) Receipts in Cash Book not yet recorded in Bank Statement			
<b>Ref No.</b>	<b>Date</b>	<b>Details</b>	<b>Amount</b>
<b>TOTALS</b>			-

Prepared By :

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Reviewed By:

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*Signature* *Name/Designation*

BARINGO COUNTY GOVERNMENT  
BANK RECONCILIATION

AS AT 30th June, 2020 – Baringo County Kimalel 1148038116

DETAILS/DESCRIPTIONS	KSh.	Cts	KSh.	Cts
<b>Balance As Per Bank Statement</b>	-	-	-	<b>4,300.00</b>
<i>Less:-</i> a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-	-	-	-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-	-
<i>Add: -</i> c) Payments in Bank Statement not yet recorded in Cash Book	-	-	-	-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-	-
<b>Balance As Per Cash Book</b>				<b>4,300.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

Ref No.(P.V No.)	Date	Payee	Amount
<b>TOTALS</b>			

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Details	Amount
<b>TOTALS</b>			-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
<b>TOTALS</b>			-

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Details	Amount
<b>TOTALS</b>			-

Prepared By :

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*Signature* *Name/Designation*



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Reviewed By:

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*Signature*

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*Name/Designation*

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BARINGO COUNTY GOVERNMENT  
BANK RECONCILIATION

**AS AT JUNE 30,2020–Baringo County govt Town Admin 1151200948**

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>3,286.30</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		114,190.00
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i>			
c) Payments in Bank Statement not yet recorded in Cash Book	-		<b>2,088.00</b>
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per Bank statement</b>			<b>115,388.30</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Date	PV	Payee	Amount
29/06/2020		Casual wages	114,190.00
<b>TOTAL</b>			<b>114,190.00</b>

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
BANK CHARGES	1/5/2020		1,962.00
BANK CHARGES	7/5/2020		21.00
BANK CHARGES	7/5/2020		105.00
<b>TOTAL</b>			<b>2,088.00</b>

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**BANK RECONCILIATION**

**AS AT JUNE 30,2020 –Tiaty Sub County Operations 1150812168**

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>474.00</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		-
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i>			
c) Payments in Bank Statement not yet recorded in Cash Book	-		-
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per Bank statement</b>			<b>474.00</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Date	PV	Payee	Amount
<b>TOTAL</b>			

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
			-

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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Reviewed By:

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*Name/Designation*

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*Date*

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**BARINGO COUNTY GOVERNMENT**  
**BANK RECONCILIATION**  
**AS AT JUNE 30,2020–Marigat Sub district Hospital 1149248599**































**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

DETAILS/DESCRIPTIONS	Sh.	Sh.	Sh.
<b>Balance As Per Cashbook balance</b>		-	<b>14,635.95</b>
<i>ADD</i>			
a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)	-		186,960.00
b) Receipts in Bank Statement not yet recorded in Cash Book	-	-	-
<i>LESS</i>			
c) Payments in Bank Statement not yet recorded in Cash Book	-		2,895.50
d) Receipts in Cash Book not yet recorded in Bank Statement	-	-	-
<b>Balance As Per Bank statement</b>			<b>198,700.45</b>

a) Payments in Cash Book not yet recorded in Bank Statement(Unpresented Cheques)

Ref No	Date	Payee	Amount
195	30/6/2018	postal corporation	6,960
264	30/6/2020	koibatek high qualified garage	180,000
<b>TOTAL</b>			<b>186,960.00</b>

b) Receipts in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Amount
		-

c) Payments in Bank Statement not yet recorded in Cash Book

Ref No.	Date	Payee	Amount
Bal b/f	30/6/2020	Cash Account	2,769.50
BANK CHARGES	26/6/2020	Cash Account	21.00
BANK CHARGES	26/6/2020	Cash Account	105.00
<b>TOTAL</b>			<b>2,895.50</b>

d) Receipts in Cash Book not yet recorded in Bank Statement

Ref No.	Date	Amount

Prepared By :

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*Date*

Reviewed By:









**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**ANNEX 13 – PENDING BILLS**

**Recurrent Pending Bills**

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 14 – PLOT RENT AND RATE ARREARS**

<b>Sub County</b>	<b>OPENNING BAL 1ST JULY 2019</b>	<b>INTEREST 2019/2020</b>	<b>ANNUAL RENT/RATE S 2019/2020</b>	<b>PAYMENT 2019/2020</b>	<b>OUTSTANDING BALANCES AS AT 30/06/2020</b>
<b>Kabarnet Town</b>	25,984,708	3,239,288	9,216,969	4,288,160	<b>34,152,805</b>
<b>Eldama Ravine Town</b>	17,720,715	1,929,886	2,142,010	2,448,998	<b>19,343,613</b>
<b>Eldama Ravine Sub</b>	6,281,780	419,130	510,000	267,430	<b>6,943,480</b>
<b>Mogotio</b>	21,358,039	1,545,366	2,611,090	2,347,448	<b>23,167,047</b>
<b>Baringo South</b>	18,974,258	562,464	2,429,000	419,449	<b>21,546,273</b>
<b>Tiaty</b>	4,975,400	238,736	289,000	465,400	<b>5,037,736</b>
<b>Baringo North</b>	10,519,276	1,152,874	1,054,000	303,750	<b>12,422,400</b>
<b>Baringo Central</b>	7,401,300	461,110	103,000	243,210	<b>7,722,200</b>
<b>TOTALS</b>	<b>113,215,475</b>	<b>9,548,854</b>	<b>18,355,069</b>	<b>10,783,845</b>	<b>130,335,553</b>



**BARINGO COUNTY GOVERNMENT**  
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**For the year ended June 30, 2020**

**ANNEX 15 – HOUSE RENT ARREARS**

NO	NAME	HOUSE NO	MONTHLY FEE	BALANCE AS PER JUNE 2020
1	SALLY MARION KOSGEI	B-3	6000	12,000.00
2	NICKSON LOLGISOI	B-4	6000	6,000.00
3	MILKA ORWAYA	B-6	6000	36,000.00
4	JANE BARSITOI	B-8	6000	24,000.00
5	CHARLES KETON	B-11	6000	12,000.00
6	JUDY JEBIWOTT	B-16	6000	6,000.00
7	GIDEON BIWOTT	B-17	6000	7,000.00
8	FELIX K KIPTIS	B-18	6000	207,000.00
9	KIPROTICH KIPCHUMBA	B-22	6000	8,000.00
10	DAVID LANGAT	B-24	6000	12,000.00
11	NICHOLAS CHEPKOIWA	B-25	6000	36,000.00
12	KPLC	A-1	4000	24,000.00
13	JOHN TARUS	A-2	4000	16,000.00
14	KPLC	A-4	4000	24,000.00
15	MARY JEMUGE KEITANY	A-6	4000	4,000.00
16	HARON KIPLALON	A-8	4000	12,000.00
17	ISIAN ESINYON	A-9	4000	4,000.00
18	MILLICENT CHEBET	A-10	4000	24,000.00
19	JUDITH SIGINWO	A-11	4000	16,000.00
20	BEATRICE KOMEN	A-12	4000	4,000.00
21	KOROS CHEMUSIAN	A-14	4000	4,000.00
22	KELLY TOMNO	A-15	4000	16,000.00
23	JOICE TAMAR	A-16	4000	8,000.00
24	MICHAEL NGETICH	A-17	4000	36,000.00
25	CATHERINE MWANGI	A-18	4000	12,000.00
26	LABAN KIPKOSGEI KIBIRER	A-20	4000	88,000.00
27	JULIUS CHEPTARUS	A-21	4000	7,500.00
28	JOSPHINE KIPTOO	C-1	6000	6,000.00
29	FRANKLINE KICHE	C-2	6000	6,000.00
30	WINSTON MUGONYI	C-3	6000	86,000.00
31	BENSON KIPSISIN	C-4	6000	6,000.00
32	CAREN KIPNGOK	C-5	6000	12,000.00
33	MONICA SESAT	A-23	4000	4,000.00
34	LINAH J MAIYO	A-24	4000	12,000.00
35	YATICH CHERUTICH	A-25	4000	94,000.00
36	MALLOWA FELIX	A-27	4000	20,000.00

**BARINGO COUNTY GOVERNMENT**  
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**For the year ended June 30, 2020**

37	LEPEYOK JONATHAN	A-30	4000	16,000.00
38	EGLINE YEGON	A-31	4000	2,000.00
39	HILDER J KIPRONO	A-32	4000	12,000.00
40	BETWELL PARTENEU	A-33	4000	4,000.00
41	JOSEPH CHELIMO	A-35	4000	8,000.00
42	KIROR FRANCIS KIPCHUMBA	A-36	4000	22,000.00
43	HANNAH WANGUI	A-37	4000	8,000.00
44	LINAH SANG	A-38	4000	36,000.00
45	VIVIAN J RONO	A-40	4000	4,000.00
46	JOHN KOMEN YATOR	A-44	4000	12,000.00
47	BRENDA JEMUTAI	A-45	4000	4,000.00
48	DAVID KOECH	A-48	4000	19,000.00
49	JULIUS MWOLIOT	A-50	4000	16,000.00
50	REUBEN CHERUTICH	A-51	4000	8,000.00
51	PURITY NJERI NGANGA	B-29	6000	20,000.00
52	RAEL KIBORUS	B-32	6000	65,000.00
53	EVANS CHESANG	B-33	6000	48,000.00
	TOTAL			1,215,500.00