REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF BARINGO

FOR THE YEAR ENDED 30 JUNE 2018

BARINGO COUNTY GOVERNMENT

BARINGO COUNTY EXECUTIVE

AMENDED

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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

KENYA NATIONAL AUDIT OFFICE
SOUTH RIFT HUB
13 DEC 2018
RECEIVED
P.O. Box 1050-20100 NAKURU

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

The *entity's* day-to-day management is under the following key organs:

- **Office of The Governor –**

Governor: H.E Stanley Kiptis

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	County Executive Treasury and Economic Planning	**Hon. Dr. David Sergon**
2.	Chief Officer, Treasury and Economic Planning	**Jane Barus**
3.	Deputy Director – Accounting Services	**David Rerimoi**

d) Fiduciary Oversight Arrangements

The County oversight responsibilities were presided over by the County Public Accounts and Investment Committee, Baringo County Internal Audit and Auditor General. 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.

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.

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
Kabarnet, Kenya

f) Entity Contacts

P O Box 53 - 30400
Telephone: (254) 53 22290
E-mail: hotaccounts@go.ke
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
Anniversary Towers, University Way
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

Put the forward note by the CEC (Counties are encouraged to use the Model County financial statements)

The approved budget for 2017/18 financial year was Ksh 6.959 comprising of equitable share of Ksh 4.983 Billion, Local Revenue Ksh. 350 Million, Grants Ksh. 683 M, and roll over Kes. 943.308 Million.

In the financial year under review, locally collected revenue amounted to Ksh. 308 Million which was off target by Ksh. 42 Million. This represents an achievement of 88 percent which off target by 12 per cent.

The total exchequer releases as at 30th June, 2018 was Ksh. 4.983Billion. The total expenditure for the period under review was Ksh 5.244 representing and an overall absorption rate of 75 percent of the revised budget of Ksh. 6.959Billion.

The total recurrent expenditure was Ksh. 4.383 Billion and development expenditure was Ksh. 991.12 Million presenting absorption of 99.6 percent and 37 percent respectively.

The FY 2017/18 budget adhered to the fiscal responsibility principles as set out in the PFM Act, 2012, by allocating 30 percent of the budget to development and 70 percent recurrent.

Moving forward, implementation of 2017/18 F/Y budget and formulation subsequent budgets in the medium term will be premised on the lessons drawn from the performance of the period under review. The issue of under-performance in revenue collection, low absorption and increasing wage bill and O&M should be addressed. The prudent management of resources and continued timely release of funds by the national government, peaceful co-existence in the country as well as stable global economic environment and favourable weather conditions is expected during the period to realize the set objectives.

Dr. David Sergon Chesire
County Executive Committee Member
Treasury and Economic Planning

3. 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, 2018. 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 County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2018, 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 the 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 the 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 _____ 2018.

County Executive Committee Member – Finance

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BARINGO FOR THE YEAR ENDED 30 JUNE 2018

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 48, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary 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 County Executive of Baringo as at 30 June 2018, and of its financial performance and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unreconciled Summary of Fixed Assets

The statement of receipts and payments for the year ended 30 June 2018 reflects expenditure on acquisition of assets of Kshs.860,627,061.25 which agrees with the additions of fixed assets shown under annex 5. However, the fixed asset register presented for audit verifications reflected additions of Kshs.116,730,301.

Although it has been explained the additions during the year included construction of buildings at various stages of completion and procurement of seeds for distribution to farmers hence the variance of Kshs.743,896,760.25, no records were produced for audit verification to confirm the same. Therefore, the existence of assets worth Kshs.743,896,760.25 could not be confirmed.

2. Unreconciled Imprest Balances

Note 22 to the financial statements reflects a balance of Kshs.3,527,642.75 as outstanding imprest as at 30 June 2018. However, examination of the imprest register

disclosed a balance of Kshs.1,586,292 and hence an overstatement of the reported balance by Kshs.1,941,350.75. The variance between the two sets of records has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the imprest balance of Kshs.3,527,642.75 reported in the statement of assets and liabilities could not be confirmed.

3. Inaccurate Bank Reconciliation Statement - No Account No1142790762

Note 21 A reflects a balance of Kshs.2,824,197.42 in respect of Baringo County Revenue Collection Account number 1142790762 which differs with the reconciled cashbook balance of Kshs.2,839,497.42 by Kshs.15,300. The variance of Kshs.15,300 has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the reported cash and cash equivalents balance of Kshs.1,606,988,158.55 in the statement of assets and liabilities could not be confirmed.

4. Lack of Land Ownership Document - Acquisition of Assets

An expenditure of Kshs.400,000 was incurred in the procurement of a parcel of land number Baringo/Ravine/102/71 measuring approximately 0.0920 H.a from an individual through payment voucher D019. However, no ownership document (Title deed) was produced for audit verification despite the land having been procured on 29 November 2016. It was therefore not possible to confirm the procurement of the said land.

In the circumstances, the propriety of the expenditure of Kshs.400,000 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Baringo in accordance with ISSAI 30 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. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Irregular Re-allocation of Development Funds to Recurrent Expenditure

A sum of Kshs.102,550,000 meant for implementation of thirty-four (34) development projects in various departments was reallocated to recurrent expenditure during the period under review to cater for payment of salaries to medical staff. However, the

reallocation was done contrary to Section 47 (1) (d) of Public Finance Management (County Government) Regulations, 2015.

No explanation has been given for reallocation of development funds to recurrent expenditure.

2. Over Expenditure - Purchase of Certified Seeds, Breeding Stock and Live Animals

Note 17 to the financial statements reflects an expenditure of Kshs.19,103,742 was incurred in respect of purchase of certified seeds, breeding stock and live animals during the year ended June 30 ,2018. However, the approved budget for the item was Kshs.8,103,173 and consequently an over expenditure of Kshs.11,000,569 was irregularly incurred. No explanation has been given for the over expenditure

3. Under Collection of Revenue - Single Business Permits

The County Executive budgeted to collect Kshs.48,577,208 in respect of single business permit but only managed to collect Kshs.33,035,321 resulting into an under collection of Ksh.15,541,887.48 which is 32% shortfall. The basis on which the approved budgetary figure was based on was not provided and no evidence of communication from receiver of revenue to County Executive Member on any difficulty in collection. Although the management has cited some factors which contributed to under collection, no documentary evidence was provided for audit verification to support the explanation given.

4. Under Collection of Revenue - Other Property Income

During the financial year 2017/2018, the County Executive budgeted to collect Kshs.2,700,000 and Kshs.2,400,000 from Agricultural Training Centre (ATC) and Agricultural Machinery Services (AMS) respectively both sub items fall under other property income item. However, examination of the revenue records revealed that only AMS income of Kshs.287,582 was reported under this category leaving out ATC income which was not disclosed or classified yet in the financial year 2016/2017 it was classified under the same category of revenue stream.

In addition, it was noted that AMS income reported during the year under review was far below the budgeted amount as only Kshs.287,582 was realized against a budget of Kshs.2,400,000 resulting to an under collection of Kshs.2,112,418. No explanation has been given for the under collection of Kshs.4,812,418.

5. Understated Pending Bills

The annexure of pending bills attached to the financial statements under other important disclosures reflects pending bills of Kshs.80,724,222.20. These bills included development expenditure of Kshs.5,953,582, recurrent expenditure of Kshs.25,676,792.06 and unremitted payroll deductions of Kshs.49,093,484.14. However, it was noted that pending bills on account of supply of medical supplies from Kenya Medical Supply Agency (KEMSA) of Kshs.51,856,750 and legal fees of Kshs.32,219,728 were excluded from the

list of pending bills provided. Therefore, the disclosed pending bills were understated by Kshs.84,076,478.

In the circumstances, the accuracy and completeness of the pending bills as at 30 June 2018 could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Conclusion on Compliance 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 money has not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Revenue

1.1 Outstanding Revenue Arrears - Rents/Rates

Examination of plot rents and land rates registers revealed that revenue amounting to Kshs.107,529,333 relating to current and prior years remained uncollected as at 30 June 2018. This was an increase of Kshs.14,700,776 from the balance reported in the previous year of Kshs.92,828,557 and thus accounting for the poor revenue collection performance under this category. It was however not clear why the County Executive was neither collecting the arrears nor issuing demand notices to plot owners to clear the outstanding amount.

No explanation has been provided for failure to collect the revenue or a report made by the receiver of revenue explaining the circumstances of the under collection as required by law.

1.2 Outstanding Revenue Arrears - Single Business Permit

The county executive reported Kshs.496,200 as arrears of revenue in respect of single business permits. It is not clear why for a period of twelve months, it was not possible to collect the permit fees or explained why appropriate methods to enforce collection as provided for under the Public Finance Management (County Governments) Regulations, 2015 were not enforced. Although some factors which contributed to the under collection have been cited, no documentary evidence was provided for audit verification.

1.3 Outstanding Revenue Arrears - Market Centre Fees

During the year under review, the County Executive reported arrears of revenue of Kshs.1,818,929 in respect of Market/trade centre fee. The reported balance was made up of Kshs.1,279,129 and Kshs.539,800 for market stalls and bus park fees respectively at Eldama Ravine town.

No action appears to have been taken including using appropriate methods to enforce collection as provided for under the Public Finance Management (County Governments) Regulations, 2015.

1.4 Outdated Valuation Roll - Rents/Rates

It was observed that the County Executive has not updated the valuation roll and still uses a draft valuation roll of 2009 prepared by the defunct Municipal Council of Kabarnet. Failure to have an up dated and approved valuation roll translates to loss of revenue from this category due to use of an obsolete one.

No explanation has been given for failure to have an updated valuation roll.

2.0 Compensation of Employees - Bloated Wage Bill

The statement of receipts and payments indicates the County Executive incurred an expenditure of Kshs.2,746,451,401.55 on compensation of employees during the year under review. Examination of the payrolls revealed that the County Executive had a workforce of 4013 personnel as at 30 June 2018 and analysis of wage bill revealed that the County Executive exceeded the set limit of thirty five percent (35%) of the County Government's total revenue of Kshs.5,772,775,748.16 contrary to Section 25(1) (b) of Public Finance Management Act, 2012 (County Governments) Regulations, 2015. The wage bill was 48% of the total County Government revenue and no explanation was given for incurring an expenditure in excess of the set limit. In addition, there was no evidence that the County Executive Committee Member for Finance and Economic Planning had tabled a bill in the County Assembly to control the wage bill. It is therefore clear that no efforts have been made to check the wage bill.

3.0 Use of Goods and Services

3.1 Irregular Procurement of Human Medicine at Inflated Prices

The County Executive through the Ministry of Health entered into framework contract for supply of human medicine and a total of seventeen (17) pharmaceutical firms were prequalified to supply various types of human medicine at predetermined prices.

However, analysis of price comparison schedule for the prequalified firms revealed an irregular pattern where the firms which quoted higher prices were issued with local purchase orders (LPOs) to supply various types of human medicine instead of those who quoted lowest prices. Consequently, the Ministry procured human medicine at a cost of Kshs.13,482,500 instead of Kshs.6,809,400 had the medicine been procured from lowest bidders. The County Executive therefore lost Kshs.6,673,100 through this irregular procurement practices.

No explanation has been given for the malpractices noted

3.2 Irregular Reallocation of Funds - Foreign Travel and Subsistence

An expenditure of Kshs.17,990,372 was incurred on foreign travel and subsistence during the year ended 30 June 2018. However, it was noted that Kshs.7,430,247 out of the total expenditure relates to domestic travel and therefore the expenditure was irregularly reallocated

No explanation has been proved for the irregular reallocation.

3.3 Unauthorized Reallocation - Training Expenses

During the year ended 30 June 2018, Kshs.21,205,445 was budgeted for training expenses. However, examination of expenditure records disclosed actual expenditure of Kshs.19,159,253. Out of this amount, an expenditure of Kshs.7,020,703 was irregularly reallocated to other expenditure items.

No explanation has been given for the irregular reallocation.

3.4 Doubtful Expenditure - Routine Maintenance Other Assets

A Nairobi based contractor was paid Kshs.2,067,017.17 through payment voucher No. 5014 dated 22 June 2018 in respect of supplying spare parts for Komatsu grader, GK A 561P as per invoice No 140700 and LPO No 2307355. Examination of folio 27 of the store ledger indicated the parts were received on 15 March 2018 and issued on 17 April 2018 to an officer. However, no issue voucher (S11) was produced for audit to confirm receipt of the items by the officer. Further, no Job Card was produced for audit verification to confirm the items issued from the store were fitted into the grader.

Physical verification carried out on 22 October 2018 at the Ministry of Transport and Infrastructure yard revealed that the grader was still grounded and non-functional despite the procurement of the spare parts.

In the circumstances, it was not possible to confirm the expenditure as a proper charge to public funds.

3.5 Irregular Procurement Practices

During the 2017/2018 financial year, the County Executive through the Procurement Section floated 460 quotations for procurement of various items within the County. However, examination of the quotation register revealed that several quotations were not collected by the respective bidders but procurement of items worth Kshs.10,864,733 was carried out.
It was not clear how the procurement section obtained the documents of the bidders without delivering the quotations to the respective firms. It is therefore evident that there was no competitive bidding for the supplies.

No explanation has been provided for gross breach of the procurement procedures.

4.6 Irregular Expenditure – Routine Maintenance Vehicle and Other Transport Equipment

An expenditure of Kshs.2,355,000 was incurred by the Ministry of Health in procurement of human drugs but the expenditure was charged on routine maintenance of motor vehicles contrary to Section 50 (2) of the Public Finance Management (County Governments) Regulations 2015 . Although, the expenditure was charged on expenditure

item 2211001 for medical drugs, the actual payment was charged on expenditure item 2220101 and no explanation has been given for the irregularity noted.

Further, it was observed that requisition order No 21304 of 7 November 2017 was raised by the county pharmacist but it was not supported by requisitions from the various health facilities indicating the drugs required from each. It was also noted that the requisition did not give particulars of the drugs required but instead gave a description of assorted medicines.

In addition, examination of the Local Purchase Order No. 3020706 dated 10 November 2017 for the supply of the drugs indicated that one pharmaceutical company supplied the drugs out of the twenty (20) other suppliers who were pre-qualified. However, the price analysis attached in support of the payment clearly shows the supplier was not the lowest on a number of the supplies made and it was therefore not clear why quotations were not floated to other suppliers.

No explanation was given for the irregularities noted.

4.0 Value for Money - County Government Projects

4.1 Delayed Implementation of Projects

During the year ended 30 June 2018, the County Executive reported roll over projects of Kshs.1,722,578,585.93. However, the project status report for the same period reflected some projects which have been rolled over since financial year 2013/2014 and no explanation was provided for failure to complete them. Further, the current status of the projects whether in progress, stalled, abandoned or completed awaiting commissioning has not provided.

In addition, the reported figure of roll over projects of Kshs.1,722,578,585.93 was at variance with the computed figure of Kshs.1,792,248,926.11 by Kshs.69,670,340.18. The variance has neither been explained nor reconciled.

4.2 Unsupported Expenditure - Construction of Buildings

A Mogotio based contractor was awarded a contract for the supply of assorted seedlings, exotic trees and indigenous through quotation number BRCG/QTN/114/2017-2018. It was noted the seedlings were delivered as per un numbered delivery notes dated 22 and invoice dated 26 March 2018, to Eldama Ravine, Mogotio and Kabarnet Sub counties. Consequently, a payment of Kshs.1,950,000 was made to the supplier through payment voucher number D405 dated 13 April 2018. However, no store records were produced for audit verification to confirm delivery and issues to the beneficiaries and it was therefore not possible to ascertain whether the items paid for were supplied and taken on charge. Although distribution schedules were produced for audit, it was not possible to confirm the quantities delivered in the absence of store records.

In the circumstances, the propriety of the expenditure of Kshs.1,950,000 could not be confirmed.

4.3 Incomplete Project - Kabarnet Stadium

A contractor was awarded contract No; BRCG/C/116/2016-17 for rehabilitation of Kabarnet Stadium at a contract sum of Kshs.17,5000,000. The contract agreement was signed on 22 November 2017 and the commencement date was 1 December 2017 and the expected date of completion was 28 February 2018.

However, examination of expenditure records for the Ministry of Youth, Gender Sports and Culture revealed that the contractor had been paid Kshs.16,776,268 as at 30 June 2018 through payment voucher numbers 3416 for Kshs.9,012,040, 5849 for Kshs.4,681,760 and 43157 for Kshs.3,082,468 on the strength of Interim Payment Certificates number 1, 2, and 3 issued by the Ministry of Transport and Infrastructure .It was observed that, the payment made to the contractor of Kshs.3,082,468 on 23 February 2018 was made long after the expiry of the contract period and no documentary evidence was produced to confirm the contractor sought and was granted an extension of the contract period.

Physical verification of the project on 15 October 2018 revealed, the following unsatisfactory matters:

i. The Stadium is incomplete despite the expiry of the contract period on 28 February 2018.

ii. The contractor was not on site and no materials or workers were seen at the site as an indication of work in progress.

iii. The bills of quantities provided for two goal posts works at a cost of Kshs.186,000 but none was seen at the site.

iv. The storm water flows from town through the stadium and as a result, gullies have formed, some gabions have been washed away and two section of the perimeter wall on the lower side have been destroyed by the storm water. This is a clear indication the drainage system was not properly done although certified and paid for.

In addition, ownership documents for the land on which the stadium has been constructed were not produced for audit verification and it was therefore not possible to confirm the ownership of the land.

No efforts appear to have been made to complete the project and there is likelihood of the expenditure of Kshs.16,776,268 already incurred going to waste since the project appear abandoned.

4.5 Stalled Projects - Eldama Ravine Milk Processing Plant

A contractor was awarded contract No; BRCG/TNR/390/2015-16 for construction of a milk processing plant in Eldama Ravine at a contract sum of Kshs.19,671,680 .The commencement date was 15 July 2016 and the expected completion date was 30 November 2016. The objective of the project was to enhance milk production to the Baringo Agricultural Marketing Services Co-operative Society Members.

Records produced for audit indicates the works commenced as per the conditions of the contract and the project was done up to roofing level before the contractor pulled out of the site in April 2017. However, no information has been provided for audit to show the reason why the contractor abandoned the site. On 26 April 2018, the Department of Agriculture, Livestock and Fisheries terminated the contract vide letter Ref: BC/CDLP/DAIRY/VOL1/32 and the contractor was notified of the termination by the Ministry of Transport and Infrastructure department of public works through a letter Ref:CWO/BAR/QS/KC/2018/06/1 dated 21 June 2018. Consequently, a statement of payment on account was prepared quantifying the work done at the time of abandonment of the project at Kshs.9,822,340.

During the period under review, a payment of Kshs.3,195,920 was made to the contractor vide payment voucher no. 43073 dated 23 February 2018 despite the expiry of the contract period on 30 November 2016 and abandonment of the site in April 2017. No explanation has been provided to justify the payment.

Physical verification of the project on 23 October 2018 revealed that project had stalled and no activities were going on at the site and the materials said to be on site valued at Kshs.170,000 including sand and cement were missing.

Although it has been explained that the County Executive is in the process of inviting tenders to complete the remaining part of the project, no documentary evidence was provided to confirm the procurement of works is in progress. Further, no explanation has been provided for payment of Kshs.3,195,920 in February 2018 despite the contractor having abandoned the site in April 2017.
In view of the above, no value for money has been achieved in the implementation of the project.

4.6 Stalled Project - Barwesa Slaughter House

A local contractor was awarded contract No; BRCG/TNR/170/2012-13 for construction of a slaughter house at Barwessa, Baringo North Sub County at a contract sum of Kshs.27,890,668.80. The contract was signed on 7 April 2014 with commencement date of 7 April 2014 and the expected completion date of 7 December 2014. It was however noted that the project has not been completed three years and ten months after the expiry of the contract period. Further, no documentary evidence has been produced for audit to show that the contractor had sought for an extension of the contract period and granted.

During the year under review, the contractor was paid Kshs.8,715,786 and in support of the payment was invoice no.044 dated 13 April 2017 and payment voucher no. D150 of 11 January 2018. The payment was made on the strength of statement of payment on account no.04 prepared by the Public Works Department quantifying the work done at Kshs.18,404,478.80 as at 8 December 2017. It was however not clear why Kshs.8,715,786 was paid to the contractor despite the expiry of the contract period or explained why contract has not been terminated for breach of the agreement. Physical verification of the project on 30 October 2018 revealed the contractor was not on site and the project had been abandoned.

As at 30 June 2018, the contractor had been paid a total of Kshs.18,404,478.80 out of the contract sum of Kshs.27,890,668.80 leaving a balance of Kshs.7,844,207.94

In the circumstances, the propriety of the expenditure could not be confirmed.

4.7 Unsustainable Projects - Rosoga Irrigation Scheme

A contractor was awarded contract No; BRCG/W&I/TNR/71/2016-17 for construction of conveyance for Rosoga Irrigation Scheme Phase II at a contract sum of Kshs.1,771,120. The contract agreement was signed on 2 May 2017 and the commencement date was 4 May 2017 while the expected date of completion was 22 June 2017. Examination of project records revealed that Practical Completion Certificate was issued on 20 March 2018 by the County Director of Water and the contractor submitted invoice No. 215 dated 8 May 2018 for payment.

Consequently, a sum of Kshs.1,659,240 was paid to the contractor vide department voucher no.249 dated 21 June 2018. However, physical verification of the project on 17 October 2018 revealed the following: -

i. The project is not operational despite the works having been certified complete in March 2018 and paid for and therefore no value for money spent.

ii. Cases of vandalism of the project works by the community was noted, a clear indication of lack of sensitization on the importance of the project or the project was not a priority to the community.

iii. The reliance on piped water for irrigation can hardly sustain the irrigation scheme and the department of water should identify a reliable source of water.

In the circumstances, there is the risk of the project not achieving its intended benefits and consequently, waste of public funds.

4.8 Doubtful Expenditure - Purchase of Certified Seeds, Breeding Stock and Live Animals

The Department of Livestock and Fisheries paid a total of Kshs.4,000,000 to a supplier for supplying 8000 bales of hay vide payment voucher no. D009 of 17 October 2017. Examination of expenditure records revealed that the inspection and acceptance report was signed before delivery as the inspection and acceptance committee minutes are dated 9 June 2017 while counter receipt voucher is dated15 June 2017.

Further, according to the minutes of meeting a held on 6 June 2017, the hay was supposed to be distributed to the six sub counties. However, no documentary evidence was provided to show the number of livestock farmers and animals owned by each prior to procurement and it was therefore not clear how the number of bales procured were determined. Although the list of quantities of hay received by the sub counties were produced for audit, it was not possible to confirm the hay was distributed to the intended beneficiaries in the absence of the list of farmers indicating the number of animals owned by each.
In the circumstances, the propriety of the expenditure could not be confirmed.

4.9 Irregular Procurement and Unsupported Expenditure – Construction of Buildings

An expenditure of Kshs.9,500,000 was incurred by the Department of Education and ICT in procurement of furniture for ECDE Centres within the county. The procurement was made from a Supplier who had been awarded a contract for the supply of furniture to ECDE Centres constructed in in the year 2014/2015 through tender number BRCG/TNR/70/2017-2018.The contract agreement was signed on 5 February 2018 for supply of sixty seven(67) units of tables and chairs at a contract sum of Kshs.5,000,000. The commencement date of the contract was 12 February 2018 and the completion date was 10 April 2018.

Examination of expenditure records disclosed chairs and tables were delivered as per un numbered delivery notes dated 6 April 2018 and 15 May 2018 and consequently, a payment of Kshs.5,000,000 was made to the supplier through payment voucher numbers D409 dated 11 April 2018 for Kshs.3,000,000 and D 554 of 17 May 2018 for Kshs.2,000,000. However, no store records were produced for audit to confirm delivery and issues to the schools and it was therefore not possible to ascertain whether the items paid for were supplied and taken on charge. It was also not explained why ECDE Centres constructed in the year 2014/2015 had not been supplied with furniture three (3) years after completion.

Further, it was noted that additional furniture worth Kshs.4,500,000 was irregularly procured from the same supplier using direct procurement method by revising the earlier contract sum from Kshs.5,000,000 to Ksh.9,500,000.00 instead of inviting refresh bids for the supply of furniture. The procurement of the additional furniture was done contrary to Section 104(b) of the Public Procurement and Assets Disposal Act, 2015 . A new contract was signed on 9 May 2018 but the commencement date read 20 February 2018 while completion date read 20 June 2018. The supplier has since been paid Kshs.2,250,000 for supply of thirty units of tables and chairs to undisclosed ECDE Centres. The payment was made through payment voucher no D805 dated 21 June 2018 and interestingly, in support of the payment were un-numbered invoice and delivery note of the same date. The items were however not taken on charge in the store records and no issue vouchers were produced for audit to confirm who requisitioned and where the items were issued to.

In the circumstances, the propriety of the expenditure of Kshs.7,2250,000 could not be confirmed.

4.10 Unaccounted for Expenditure - Gatarakwa Borehole

An Eldoret based company was awarded contract No; BRCG/W&I/TNR/88/2016-17 for drilling Gatarakwa, Kaprorwa and Kiptoim boreholes at a contract sum of Kshs.6,472,200. The contract agreement was signed on 3 August 2017 and the commencement date was 7 August 2017 and the expected date of completion was 25 September 2017. According to the bills of quantities, the drilling of the Gatarakwa bore hole was costing Kshs.1,620,560 comprising of Kshs.134,560 and Kshs.1,486,000 for preliminary works and drilling works respectively. Examination of project records revealed the works were completed on 11 December 2017 as per the supervision report issued on 28 December 2017 signed by the County Director of Water.

However, examination of the Gatarakwa borehole report maintained at the Baringo South sub-county water office, revealed that the yield level of water was 0.9 cubic meters which was below the recommended yield level of above 10 cubic meters. Further, it was observed that there was no hydrogeological survey report provided to confirm preliminary survey was carried out before commencement of drilling works.

In the absence of hydrogeological survey report, it was not possible to confirm the expenditure of Kshs.1,620,560 incurred on the project as a proper charge to public funds.

4.11 Unaccounted for Expenditure - Solar Lamps

The Ministry of Environment and Natural Resources procured 1,050 Sun-King solar lamps from an Eldoret based supplier, for distribution to candidates coming from poor families who were picked on a sample basis in areas not covered by the national electricity supply. The procurement was made through Local Purchase Order No.2856258 dated 24 January 2018 for the supply of 1,050 (No) Sun-King solar lamps. Examination of project records revealed that Kshs.1,962,807 was paid vide departmental payment voucher no D466 dated 3 May 2018 and in support of the payment was invoice No. 034 dated 6 April 2018.

However, no distribution list and acknowledgements documents from the beneficiaries were produced for audit examination and it was therefore not possible to confirm the lamps reached the intended students.

In the circumstances, the propriety of the expenditure could not be confirmed

4.12 Irregular Expenditure – Construction of Buildings

An expenditure of Kshs.2,045,500 was incurred by the Ministry of Environment and Natural Resources in the removal of water hyacinth in Lake Baringo, Kamnarok and a tour by water hyacinth management team to undisclosed Lake Victoria region. The expenditure was a surrender of imprest issued vide warrant no 2744390 and 2504173 of Kshs758,500 and1,287,000 respectively.

Examination of supporting documents attached to the surrender payment voucher No.D 445 disclosed that the imprest requisition documents including the budget were not addressed to any particular officer and no approval had been given. No records/documents were produced for audit verification to confirm how the expenditure of Kshs.2,045,500 was incurred.

In the circumstances, the propriety of the expenditure could not be confirmed.

4.13 Unauthorized Variation of Contract – Construction of Buildings

An engineering firm was awarded a contract for the construction, renovation and extension works at Lake Bogoria National Reserve and Landscaping at Acacia Campsite through contract number BRCG/TNR/DICTED/4/2016-2017 at a contract sum of Kshs.10,240,364.00. The contract agreement was signed on 27 March 2017 and the commencement date was 11 April 2017 with the expected completion date of 14 June 2017. However, the following unsatisfactory matters were noted: -

i) The contract was extended beyond the expected completion date of 14 June 2017 without formal contract extension approval contrary to Section 139(1)(a) of the Public Procurement and Asset Disposal Act, 2015.

ii) ii) Included in the contract sum of Kshs.10,240,364.00 was an amount of Kshs.2,947,150 in respect of Acacia Campsite Landscaping, it was however noted that no activity took place at the proposed campsite. Instead, the funds meant for the project were said to have been diverted to renovate the Main Gate Office at the Park but no documentary evidence was provided for audit verification to confirm how the amount was spent.

Examination of project records disclosed the contractor had been paid Kshs.Kshs.9,866,968.36 as at 30 June 2018, through payment voucher numbers D273 dated 28 February 2018 for Kshs.5,144,625.00 and D 605 of 14 June 2018 for Kshs.4,722,342. A site visit on 6 November 2018 disclosed the contractor was not on site and no completion certificate had been issued confirm the completion of the project.

No explanation has been given for the variation of the contract or documents provided for verification to confirm how Kshs.2,947,150 meant landscaping at Acacia Campsite was spent.

4.14 Stalled Project - Erection and Completion of Casualty Block at Marigat Hospital

A contractor was awarded tender ref: BRCG/TNR/160/2014-2015 for construction of the proposed Casualty Block at Marigat Hospital at a contract sum of Kshs.20,401,685. The scope of works involved erection and completion of an office block including floor slab, walling, ceiling and roofing, plastering and installation of doors and windows, electrical works and plumbing works. The works were to take 16 weeks commencing 8 June 2015 and the expected date of completion was 8 October 2015.

Physical verification of the project on 6 November 2018 revealed that the contractor was not on site and the works had apparently stalled. It was also observed that the contract was behind schedule by 38 months. Notwithstanding the above mentioned state of affairs, examination of financial records disclosed the contractor had been paid Kshs.12,046,752 out of the contract sum of Kshs.20,401,685.

So far it has not been explained why a project started in year 2015 has not been completed despite the expiry of the contract period in October 2015.

4.15 Incomplete Project - Mortuary Block Marigat Hospital

A building company was awarded tender ref: BRCG/TNR/401/2014-2015 to construct and complete Mortuary Block at Marigat Sub-County Hospital. The scope of works included Substructures, R.E Frame, walling, roofing, windows, doors finishes fitting and electrical works at a contract sum of Kshs.6,727,704 The duration of the contract was 24 weeks commencing 2 October 2015 to 2 March 2016.

It was observed that, during the year 2016/2017, a total of Kshs.1,428,632 was paid to the contractor. However, physical verification of the project on 6 November 2018, revealed that the construction works had been done up to lintel level or approximately 35% complete although the contract period had elapsed by over 32 months.

No action appears to have been taken by the county executive to have the project completed or explained why the contract has not been completed or terminated

4.16 Stalled Project - Ministry of Health

Examination of the project implementation status report for the department of Health revealed that projects worth Kshs.327,596,835 some initiated since financial year 2013/2014 had not been completed as at 30 June 2018. It's not clear why the county executive has failed to complete the projects or terminate the contracts entered into with the various contracts and invite fresh bids to complete the remaining works. Failure to complete the projects denies the residents of Baringo County the much needed medical services despite the heavy investment on the facilities.

No explanation has been provided for failure to complete the projects.

4.17 Unsustainable Road Maintenance - Kipngorom - Sirwa road

During the financial year 2016/2017, the County Executive entered into a contract with a construction company, through contract no.BRCG/TNR/277/2016-2017 for maintenance of Kipngorom -Sirwa road in Baringo South Sub-County at a contract sum of Kshs.4,126,033. Examination of the project expenditure records disclosed the contractor was paid Kshs.3,787,957.61 vide payment voucher no.D293 of 14 March2018 after having carried out maintenance of the road.

However, physical verification of the project on 6 November 2018 revealed the state of the road was poor with potholes covering the entire section of the road that had been repaired from Kipngorom to Sirwa which is a distance of 13Km.

It was noted that the road was previously maintained by KERRA (Kenya Rural Roads Authority) before it was taken over by the County Government and it appears the county executive is unable to restore the road to a motorable condition. Therefore, the sustainability of the maintenance of the road is doubtful.

4.18 Failure to Implement Projects

The department of Transport and Infrastructure budgeted to construct one hundred and two (102) road projects, four (4) flagship projects and eight three (83) roll over projects from the prior years during the year under review. It was noted that twenty four (24) projects with a contract sum of Kshs.63,393,376 were completed, eight seven (87) projects worth Kshs.184,355,902.21 were on-going which included eight (8) roll over projects of Kshs.11,367,079.40. However, it was noted that eight (8) projects with a value of Kshs.22,165,655.96 had not been started as at 30 June 2018.

No explanation has been provided for failure to complete the projects or explained why the county executive budgeted for projects it could not implement during the year.

5.0 Unremitted Statutory Deductions

Included in the pending bills for the year ended 30 June 2018 are statutory deductions totalling Kshs.49,093,848.14. The deductions were made up of Lap Trust, Lap Fund, Sacco loans, and Insurance premium payments for various Insurance companies, Sacco Share contributions, HELB, Training Levy and other union dues to various Unions.

However, no explanation was given for failure to remit the deductions to the various bodies.

Failure to remit the deductions to the respective bodies may attract penalties and litigations which may be costly to the County Executive.

No efforts appear to have been made to remit the outstanding remittances.

6.0 IFMIS Payment Details Analysis

Data analysis of IFMIS payment details for the year ended 30 June 2018 revealed prepayments totaling Kshs.8,032,438. It was however not clear why these prepayments were made in total disregard of Section 83 (1) of the Public Finance Management Act, 2012 (County Governments) Regulations, 2015.

No explanation has been provided for the prepayments made in total disregard of the prevailing regulations.

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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective

Basis for Conclusion

Internal Control weaknesses

During the audit of financial year 2017/2018, the County Executive had not performed formal risk assessments on all key financial risk areas since there is no risk management policy was in place. This implies that the management is not in a position to identify individual risks, significance / likelihood of identified risks and the risky areas. Further, the management lacks an IT Strategic Committee to provide advice on ICT investment priorities, mobilization of resources, ICT strategies, policies and standards. It was also noted no environmental controls - fire suppression systems was in place at the County Treasury where vital financial records are kept.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Baringo County Executive 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 going concern 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 of Baringo ability to continue as a going concern or 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 of Baringo to cease to continue as a going concern or 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 February 2019

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2017-2018 KShs	2016-2017 KShs
RECEIPTS			
Exchequer releases	1	4,983,000,000.00	4,791,438,190.00
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	462,546,608.00	359,702,21 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	308,177,630.16	281,559,665.40
Returned CRF issues	10	19,051,510.00	23,689,98 00
TOTAL RECEIPTS		**5,772,775,748.16**	**5,456,390,05 40**
PAYMENTS			
Compensation of Employees	11	2,746,451,401.55	2,279,847,85 .50
Use of goods and services	12	565,992,632.85	823,359,819.18
Subsidies	13	-	-
Transfers to Other Government Units	14	618,653,558.00	556,666,885.00
Other grants and transfers	15	451,730,106.70	157,801,16 70
Social Security Benefits	16	903,991.00	-
Acquisition of Assets	17	860,627,061.25	1,487,480,156.65
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	-
TOTAL PAYMENTS		**5,244,358,751.35**	**5,305,155,88 .03**
SURPLUS/DEFICIT		**528,416,996.81**	**151,234,17 37**

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 13/12/ 2018 and signed by:

Chief Officer
Name: Jane Ba
ICPAK Member Number: 21377

13 DEC 2018

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

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2017-2018 KShs	2016-2017 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,606,988,158.55	1,082,785,869.34
Cash Balances	21B	2,731,276.00	2,044,210.80
Total Cash and cash equivalent		**1,609,719,434.55**	**1,084,830,080.14**
Accounts receivables – Outstanding Imprests	22	3,527,642.75	2,590,891.00
TOTAL FINANCIAL ASSETS		**1,613,247,077.70**	**1,087,420,971.14**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	-	-
NET FINANCIAL ASSETS		-	-
REPRESENTED BY			
Fund balance b/fwd	24	1,087,420,971.14	941,849,519.77
Prior year adjustments	25	(2,590,891.00)	(5,662,720.00)
Surplus/Deficit for the year		528,416,996.81	151,234,171.37
NET FINANCIAL POSITION		**1,613,247,076.95**	**1,087,420,971.14**

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 13/12/ 2018 and signed by:

Chief Officer
Name: Jane Kiptoo
ICPAK Member Number: 21377

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

5.3. STATEMENT OF CASH FLOWS

	Note	2017-2018	2016-2017
		KSHs	KSHs
Receipts from operating income			
Exchequer Releases	1	4,983,000,000.00	4,791,438,190.00
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	462,546,608.00	359,702,210.00
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	308,177,630.16	281,559,665.40
Returned CRF issues	10	19,051,510.00	23,689,986.00
Payments for operating expenses			
Compensation of Employees	11	(2,746,451,401.55)	(2,279,847,857.50)
Use of goods and services	12	(565,992,632.85)	(823,359,819.18)
Subsidies	13	-	-
Transfers to Other Government Units	14	(618,653,558.00)	(556,666,885.00)
Other grants and transfers	15	(451,730,106.70)	(157,801,161.70)
Social Security Benefits	16	(903,991.00)	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-
Adjusted for:			
Adjustments during the year		(2,590,891.00)	(5,662,720.00)
Net cash flow from operating activities		**1,386,453,167.06**	**1,633,051,610.02**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(860,627,061.25)	(1,487,480,156.65)
Net cash flows from Investing Activities		**(860,627,061.25)**	**(1,487,480,156.65)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**525,826,105.81**	**145,571,451.37**

Cash and cash equivalent at BEGINNING of the year	**21**	**1,087,420,971.24**	**941,849,520.89**
Cash and cash equivalent at END of the year	**24**	**1,613,247,077.05**	**1,087,420,971.24**

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 13/12/ 2018 and signed by:

Chief Officer
Name: Jane Lewis
ICPAK Member Number: 21377

Head of Treasury
Name: David Rotich
ICPAK Member Number 6624

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expenditure 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 %
RECEIPTS						
Exchequer releases	4,832,860,256.00	150,139,744.00	4,983,000,000.00	4,983,000,000.00	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	409,250,598.00	273,827,578.00	683,078,176.00	462,546,608.00	220,531,568.00	68%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	450,000,000.00	100,000,000.00	350,000,000.00	308,177,630.16	41,822,369.84	88%
Return issues to CRF	950,144,898.00	6,836,773.13	943,308,124.87	19,051,510.00	924,256,614.87	2%
TOTAL	**6,642,255,752.00**	**317,130,548.87**	**6,959,386,300.87**	**5,772,775,748.16**	**1,186,610,552.71**	**83%**
PAYMENTS						
Compensation of Employees	2,418,655,829.81	348,840,084.00	2,767,495,913.81	2,746,451,401.55	21,044,512.26	99%
Use of goods and services	608,220,616.00	10,666,894.00	618,887,510.00	565,992,632.85	52,894,877.15	91%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	574,052,213.00	52,500,000.00	626,552,213.00	618,653,558.00	7,898,655.00	99%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
Other grants and transfers	330,683,798.00	(134,036,052.60)	196,647,745.40	451,730,106.70	- 255,082,361.30	230%
Social Security Benefits	10,220,633.79	(1,690,740.00)	8,529,893.79	903,991.00	7,625,902.79	11%
Acquisition of Assets	2,700,422,661.47	40,850,363.05	2,741,273,024.52	860,627,061.25	1,880,645,963.27	31%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	**6,642,255,752.00**	**317,130,548.45**	**6,959,386,300.52**	**5,244,358,751.35**	**1,715,027,549.17**	75%
SURPLUS/(DEFICIT)	-					

The entity financial statements were approved on 13/12/2018 and signed by:

Chief Officer
Name: Jane Barus
ICPAK Member Number: 21377

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

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Payment 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 %
RECEIPTS						
Exchequer releases	2,173,582,098.53	95,717,650.95	2,269,299,749.48	2,269,299,749.48	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	278,525,598.00	215,353,292.00	493,878,890.00	307,001,064.00	186,877,826.00	62%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	450,000,000.00	100,000,000.00	350,000,000.00	308,177,630.16	41,822,369.84	88%
Return CRF issues	950,144,898.00	6,836,773.13	943,308,124.87	19,051,510.00	924,256,614.87	2%
TOTAL	**3,852,252,594.53**	**204,234,169.82**	**4,056,486,764.35**	**2,903,529,953.64**	**1,152,956,810.71**	**72%**
PAYMENTS						
Compensation of Employees	2,418,655,829.81	348,840,084.00	2,767,495,913.81	2,740,000,721.05	27,495,192.76	99%
Use of goods and services	608,220,616.00	10,666,894.00	618,887,510.00	565,914,132.85	52,973,377.15	91%

Recurrent Expenditure Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c	d	e	f
Subsidies	-	-		-	-	-
Transfers to Other Government Units	574,052,213.00	52,500,000.00	626,552,213.00	618,653,558.00	7,898,655.00	101%
Other grants and transfers	330,683,798.00	(134,036,052.60)	196,647,745.40	439,596,621.70	- 242,948,876.30	224%
Social Security Benefits	10,220,633.79	(1,690,740.00)	8,529,893.79	80,910.00	8,448,983.79	1%
Acquisition of Assets	41,144,504.00	(13,571,730.00)	27,572,774.00	19,359,074.35	8,213,699.65	70%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	**3,982,977,594.60**	**262,708,455.40**	**4,245,686,050.00**	**4,383,605,017.95**	**137,918,967.95**	**103%**
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 13/12/ 2018 and signed by:

Chief Officer
Name: June Bows
ICPAK Member Number: 21377

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

13 DEC 2018

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Recurrent Expenditure	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		b	c = a + b	d	e = c - d	f = d/c %
RECEIPTS						
Exchequer releases	2,659,278,157.47	54,422,093.05	2,713,700,250.52	2,713,700,250.52	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	130,725,000.00	58,474,286.00	189,199,286.00	155,545,544.00	33,653,742.00	82%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts						
TOTAL	**2,790,003,157.47**	**58,474,286.00**	**2,902,899,536.52**	**2,869,245,794.52**	**33,653,742.00**	**99%**
PAYMENTS						
Compensation of Employees	-	-	-	6,450,680.50	(6,450,680.50)	-
Use of goods and services	-	-	-	78,500.00	(78,500.00)	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	-	-	-	12,133,485.00	(12,133,485.00)	-
Social Security Benefits	-	-	-	823,081.00	(823,081.00)	-
Acquisition of Assets	2,659,278,157.47	54,422,093.05	2,713,700,250.52	841,267,986.90	1,872,432,263.63	31%
Finance Costs, including Loan	-	-	-	-	-	-

Receipt/Expenditure	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Interest						
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	**2,659,278,157.47**	**54,422,093.05**	**2,713,700,250.52**	**860,753,733.40**	**1,865,903.083.12**	**32%**
SURPLUS/(DEFICIT)						

The entity financial statements were approved on 13/12/ 2018 and signed by:

13 DEC 2018

Chief Officer
Name: Jane Bovus
ICPAK Member Number: 21367

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

5.7. 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 the 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 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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 *entity* 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 *entity* 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. 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.

There were no other restrictions on cash during the year

6. 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. Other accounts receivables are disclosed in the financial statements.

7. 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.

8. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. 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 *entity* 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.

10. 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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. 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.

14. 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.

5.8. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2017 - 2018 KSHs	2016 - 2017 KSHs
Total Exchequer Releases for quarter 1	-	814,544,492.00
Total Exchequer Releases for quarter 2	1,146,090,000.00	790,587,301.00
Total Exchequer Releases for quarter 3	1,397,377,470.00	1,197,859,547.00
Total Exchequer Releases for quarter 4	2,439,532,530.00	1,988,446,850.00
Total	**4,983,000,000.00**	**4,791,438,190.00**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date Received	Amount in foreign currency	2017 - 2018 KSHs	2016 - 2017 KSHs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
(Insert name of donor)	-	-	-	-
Total	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017 - 2018 KSHs	2016 - 2017 KSHs
DANIDA Funds- Ministry of Health	19,872,375.00	25,970,000.00
User fee foregone Ministry of Health	13,370,516.00	13,370,516.00
Result Based Financing Ministry of Health	-	77,761,278.00
Maternal Health Care-Ministry of Health	-	61,751,000.00
Road maintenance Fuel levy Ministry of Transport	155,545,544.00	73,620,416.00
Health Workers Salaries Ministry of Health	-	107,229,000.00
Universal health care Min. of health	24,656,046.00	-
Kenya Devolution Support Program Ministry of Devolution	213,862,851.00	-
Rehabilitation of Youth Polytechnics	35,239,276.00	
TOTAL	462,546,608.00	359,702,210.00

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2017 - 2018 KSHs	2016 - 2017 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	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2017 - 2018 KSHs	2016 - 2017 KSHs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6. PROCEEDS FROM SALE OF ASSETS

	2017 - 2018 KSHs	2016 - 2017 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	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2017 - 2018 KSHs	2016 - 2017 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	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2017 - 2018 KShs	2016 - 2017 KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2017 - 2018 KShs	2016 - 2017 KShs
Rents	11,096,369.00	12,916,819.00
Other Property Income	2,072,342.00	3,216,957.00
Sales of Market Establishments	40,838,377.16	36,985,511.00
Receipts from Sales by Non-Market Establishments	-	10,937,110.00
Environment & conservancy	71,917,050.00	62,320,050.00
Business permits	33,035,321.00	32,366,030.00
Market/trade Centre fee	48,825,150.00	35,942,724.00
Public health services	4,046,030.00	4,080,680.00
Slaughter houses administration	23,290,990.00	11,601,340.00
Other health & sanitation	73,056,001.00	71,192,444.40
	308,177,630.16	**281,559,665.40**

10. RETURNED CRF ISSUES

	2017 - 2018 KShs	2016 - 2017 KShs
Recurrent account	-	-
Development account	-	-
From other bank accounts	19,051,510.00	23,689,986.00
Total	**19,051,510.00**	**23,689,986.00**

(See Annexed 11)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2017 - 2018 KShs	2016 - 2017 KShs
Basic salaries of permanent employees	1,481,448,481.05	1,248,288,438.85
Basic wages of temporary employees	285,821,322.20	205,068,372.00
Personal allowances paid as part of salary	936,011,163.40	790,217,040.60
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	43,170,434.90	36,274,006.05
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**2,746,451,401.55**	**2,279,847,857.50**

12. USE OF GOODS AND SERVICES

	2017 - 2018 KShs	2016 - 2017 KShs
Utilities, supplies and services	48,475,725.90	45,492,919.45
Communication, supplies and services	8,449,868.90	9,364,445.70
Domestic travel and subsistence	100,681,680.45	115,279,972.53
Foreign travel and subsistence	17,990,372.60	7,886,265.00
Printing, advertising and information supplies & services	19,665,239.00	31,866,077.00
Rentals of produced assets	12,179,929.30	10,642,857.00
Training expenses	19,159,253.00	39,810,911.65
Hospitality supplies and services	28,603,410.95	33,972,074.55
Insurance costs	57,916,926.90	62,084,276.00
Specialized materials and services	138,538,762.00	206,417,008.70
Office and general supplies and services	9,044,693.00	9,864,860.40
Other operating expenses	31,148,012.70	174,343,026.90

Routine maintenance – vehicles and other transport equipment	29,183,323.15	26,049,603.95
Routine maintenance – other assets	6,596,500.00	10,225,641.00
Fuel, oil and Lubricants	38,358,935.00	40,059,879.35
Total	**565,992,632.85**	**823,359,819.18**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2017 - 2018 KShs	2016 - 2017 KShs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
TOTAL	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018 KShs	2016 - 2017 KShs
Transfers to Central government entities	-	-
Transfer to Baringo County Assembly	618,653,558.00	556,666,885.00
Transfers to Other Counties	-	-
TOTAL	**618,653,558.00**	**556,666,885.00**

15. OTHER GRANTS AND OTHER PAYMENTS

	2017 - 2018 KShs	2016 - 2017 KShs
Scholarships and other educational benefits	30,000,000.00	30,000,000.00
Emergency relief and refugee assistance	21,300,000.00	28,510,656.00
Subsidies to small businesses, cooperatives, and self employed	-	12,777,244.00
Other Current Transfers, Grants	400,430,106.70	86,513,261.70
Other Capital grants and transfers	-	-
Total	**451,730,106.70**	**157,801,161.70**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2017-2018 KSHs	2016-2017 KSHs
Government pension and retirement benefits	903,991.00	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**903,991.00**	-

17. ACQUISITION OF ASSETS

Non-Financial Assets	2017-2018 KSHs	2016-2017 KSHs
Purchase of Buildings	-	-
Construction of Buildings	399,236,104.85	570,098,226.10
Refurbishment of Buildings	-	34,990.00
Construction of Roads	220,928,458.60	394,735,980.20
Construction and Civil Works	167,415,445.00	381,525,891.45
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	17,522,897.00	61,452,421.00
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	2,016,312.00	-
Purchase of Office Furniture and General Equipment	5,954,675.35	5,754,674.00
Purchase of ICT Equipment	-	501,538.60
Purchase of Specialized Plant, Equipment and Machinery	14,404,183.00	5,427,702.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	19,103,742.00	14,446,886.00
Research, Studies, Project Preparation, Design & Supervision	13,354,642.55	28,799,840.40
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	690,600.90	24,702,006.90
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	**860,627,061.25**	**1,487,480,156.65**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2017 - 2018 KShs	2016 - 2017 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	-	-
Total	-	-

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

	2017 - 2018 KShs	2016 - 2017 KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
	-	-
Total	-	-

20. OTHER PAYMENTS

	2017 - 2018 KShs	2016 - 2017 KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank Account No. & currency	Balance in bank account currency	Indicate whether recurrent, Development, deposit receipts, etc	Ex-rate if in foreign currency	2017/2018	2016/2017
				KShs	KShs
Baringo County Rev Collection Acc 1142790762	$ 27,688.21	Revenue	Ksh. 102	2,824,197.42	1,712,127.12
Baringo County Rev Collection Acc 1141231549	15,043,525.87	Revenue	N/A	15,043,525.87	13,902,626.37
Baringo District Hospital Acc 1149507659	1,747,626.00	Revenue	N/A	1,747,626.00	461,969.50
Marigat Sub-District Hospital Acc 1149507950	1,544,328.00	Revenue	N/A	1,544,328.00	200,111.00
Kabartonjo District Hospital Acc 1149508043	147,787.00	Revenue	N/A	147,787.00	279,176.50
Eldama Ravine District Hospital Acc 1149507837	2,586,876.00	Revenue	N/A	2,586,876.00	244,249.50
Chemolingot District Hospital Acc 1149508108	102,145.00	Revenue	N/A	102,145.00	65.00
Baringo county revenue fund 1000171561	1,420,607,664.50	Revenue	N/A	1,420,607,664.50	934,730.960.00
Baringo county development 1000170999	94,431,068.60	Payment	N/A	94,431,068.60	697,345.85
Baringo county recurrent 1000171097	24,374.45	Payment	N/A	24,374.45	2,155,971.50
Baringo County World Bank Special Purpose 1000288949	30,888,571.30	Payment	N/A	30,888,571.30	61,137,061.00
Baringo County Road Maintenance Levy 1000268344	29,641,510.00	Payment	N/A	29,641,510.00	54,279,206.00

Baringo County Danida Special Purpose 1000288957	7,365,085.75	Payment	N/A	7,365,085.75	12,985,000.00
Baringo County Government Revenue -DFF 1154241874	33,398.66	Revenue	N/A	33,398.66	-
Total				**1,606,988,158.55**	**1,082,785,869.34**

21B. CASH IN HAND

	2017 - 2018 KShs	2016 - 2017 KShs
Cash in Hand – Held in domestic currency	2,628,276.00	1,106,380.80
Cash in Hand – Held in foreign currency	103,000.00	937,830.00
Total	**2,731,276.00**	**2,044,210.80**

Cash in hand should also be analysed as follows:

	2017 - 2018 KShs	2016 - 2017 KShs
Kabarnet Town	86,166.00	150,257.00
Eldama Ravine Town	10,400.00	47,666.80
Hospitals	45,840.00	52,390.00
Baringo Central Sub County	71,920.00	25,750.00
Baringo South Sub County	90,800.00	253,920.00
Baringo North Sub County	24,510.00	53,180.00
Tiaty Sub County	64,780.00	348,900.00
Mogotio Sub County	1,999,900.00	23,642.00
Eldama Ravine Sub County	156,880.00	150,675.00
Lake Bogoria National Reserve	180,080.00	937,830.00
Total	**2,731,276.00**	**2,044,210.80**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017 - 2018 KShs	2016 - 2017 KShs
Government Imprests	3,527,642.75	2,590,891.00
Clearance accounts	-	-
Total	**3,527,642.75**	**2,590,891.00**

23. ACCOUNTS PAYABLE

	2017 - 2018 KShs	2016 - 2017 KShs
Deposits	-	-
	-	-
Total	-	-

24. FUND BALANCE BROUGHT FORWARD

	2017 - 2018 KShs	2016 - 2017 KShs
Bank accounts	1,082,785,869.34	934,652,684.77
Cash in hand	2,044,210.80	1,534,115.00
Accounts Receivables	2,590,891.00	5,662,720.00
Accounts Payables	-	-
Total	**1,087,420,971,14**	**941,849,519.77**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2016 - 2017 KShs	2016 - 2017 KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	(2,590,891.00)	(5,662,720.00)
Others (*specify*)	-	-
	(2,590,891.00)	**(5,662,720.00)**

5.9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	2017 - 2018 KShs	2016 - 2017 KShs
Construction of buildings	5,953,582.00	43,248,029.34
Construction of civil works	-	-
Supply of goods	17,703,349.24	14,773,134.00
Supply of services	7,973,442.82	20,820,360.90
	31,630,374.06	**78,841,524.24**

2. PENDING STAFF PAYABLES (See Annex 3)

	2017 - 2018 KShs	2016 - 2017 KShs
Senior management	-	-
Middle management	49,093,848.14	80,664,718.11
Unionisable employees	-	-
Others (*specify*)	-	-
	49,093,848.14	**80,664,718.11**

3. OTHER PENDING PAYABLES (See Annex 4)

	2017 - 2018 KShs	2016 - 2017 KShs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (*specify*)	-	-
	-	-

4. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and resolve 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

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Details	Equitable Share	DANIDA	Level 5 hospitals allocation	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	-	-	-	-
Exchequer Releases for quarter 2	1,146,090,000.00	12,820,888.00	-	1,158,910,888.00
Exchequer Releases for quarter 3	1,397,377,470.00	-	-	1,397,377,470.00
Exchequer Releases for quarter 4	2,439,532,530.00	7,051,487.00	-	2,446,584,017.00
Total	**4,983,000,000.00**	**19,872,375.00**	**-**	**5,002,872,375.00**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
	A	B	c	d=a-c		
Construction of buildings				5,953,582.00	43,248,029.34	
1.						
2.						
3.						
Sub-Total				5,953,582.00	43,248,029.34	
Construction of civil works					-	
4.						
5.						
6.						
Sub-Total					-	
Supply of goods				17,703,349.24	14,773,134.00	
7.						
8.						
9.						
Sub-Total				17,703,349.24	14,773,134.00	
Supply of services						
10.				7,973,442.82	20,820,360.90	
11.						
12.						
Sub-Total				7,973,442.82	20,820,360.90	
Grand Total				**31,630,374.06**	**78,841,524.24**	

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	b	c	d=a-c		
Senior Management							
1.					-	-	
2.							
3.							
Sub-Total					-	-	
Middle Management					49,093,848.14	80,664,718.11	
4.							
5.							
6.							
Sub-Total					49,093,848.14	**80,664,718.11**	
Unionisable Employees							
7.							
8.							
9.					-	-	
Sub-Total					-	-	
Others (*specify*)					-	-	
10.							
11.							
12.							
Sub-Total						-	
Grand Total					**49,093,848.14**	**80,664,718.11**	

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities					-	-	
1.							
2.							
3.					-	-	
Sub-Total					-	-	
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total					-	-	
Amounts due to Third Parties					-	-	
7.							
8.							
9.							
Sub-Total					-	-	
Others (*specify*)					-	-	
10.							
11.							
12.							
Sub-Total					-	-	
Grand Total					-	-	

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Land	55,202,006.90	690,600.90	-	**55,892,607.80**
Buildings and structures	-	783,184,631.45	-	**783,184,631.45**
Transport equipment	403,373,391.00	17,522,897.00	-	**420,896,288.00**
Office equipment, furniture and fittings	95,202,871.00	12,575,733.35	-	**107,778,604.35**
ICT Equipment, Software and Other ICT Assets	26,723,383.60	-	-	**26,723,383.60**
Other Machinery and Equipment	14,499,081.00	14,404,183.00	-	**28,903,264.00**
Heritage and cultural assets	5,915,000.00	19,103,742.00	-	**25,018,742.00**
Intangible assets	-	13,354,642.55	-	**13,354,642.55**
Total	**690,915,733.50**	**860,836,430.25**	-	**1,551,752,163.75**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.

ANNEX 6 – INTER-ENTITY TRANSFERS

No	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KSh	Amount Confirmed as received KSh	Difference	Explanation
1	County Assembly	61,879,371	140,114,480	106,111,582	310,548,125	**618,653,558**	**618,653,558**	-	-
2	DANIDA fund	-	-	25,805,888	7,051,487	**32,857,375**	**32,857,375**	-	-
3	KDSP project	-	-	27,052,470	186,810,381	**32,839,509**	**32,839,509**	-	-
4	THS Project	-	-	24,656,046	-	**24,656,046**	**24,656,046**	-	-
5	RMFL	88,238,059	-	67,307,485	-	**105,730,443**	**105,730,443**	-	-
6	Rehabilitation of youth polytechnics	-	-	-	35,239,276	-	-	-	-
7	User fee Foregone	-	-	6,685,258	6,685,258	**6,669,752**	**6,669,752**	-	-
8	Xxx	-	-	-	-	-	-	-	-
9	**Total**					**821,406,683**	**821,406,683**		

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

(NB: This appendix must be agreed and signed by the issuing and receiving party)

ANNEX 7 – MARKET STALL ARREARS

BARINGO COUNTY GOVERNMENT		
ELDAMA RAVINE TOWN		
MARKET STALL ARREARS		
AS AT 30TH JUNE 2018		
MARKET STALL NO	OWNERS NAME	ARREARS
154	SAMMY CHEBII	60.00
264	DANCAN LAGAT	157.00
269	ISMAEL CHEPYEGON	157.00
270	ISMAEL CHEPYEGON	157.00
17	PAUL C RONOH	176.00
79	SUSAN CHEPTOO	257.00
28	LUGINEI WOMEN GROUP	524.00
157	JULIA KIPTANUI	762.00
248	MARY RUTTO	872.00
249	WILLIAM BIWOTT	872.00
277	ROBERT K SITTUK	940.00
257	AGNES BWALEI	1,000.00
315	MOSES NDUNGU	1,057.00
361	SAM TOO	1,157.00
362	SAM TOO	1,157.00
34	BEATRICE NGETICH	1,440.00
87	ELIZABETH BOLEI	1,722.00
76	REGINA CHERUIYOT	1,726.00
84	JACKSON CHEPYEGON	1,747.00
83	JACKSON CHEPYEGON	1,851.00
238	LILIAN T KOMEN	2,000.00
368	FATUMA YUSUF	2,068.00
355	ELIZABETH WACHEKE	2,493.00
109	JOSPHT K YEGO	2,737.00
45	DINAH CHELIMO	2,893.00
91	CHEMASTA W GROUP	2,893.00
341	SAMMY TANUI	2,893.00
286	DANIEL CHEPTUMO ROTICH	3,000.00

365	MIRRIAM KOECH	3,000.00
23	HADIJAH ALI	3,157.00
278	SIBILIA SITUK	3,157.00
289	SALLY CHUMBA	3,157.00
290	SALLY CHUMBA	3,157.00
383	SYMON KITUR	3,353.00
353	SHADRACK TALLAM	3,393.00
372	CHEBOLEI A CHEUIYOT	3,440.00
177	STELLAH CHELIMO	3,534.00
334	WILLIAM C KITILIT	3,535.00
22	EZEKIEL CHEPTOO	4,157.00
291	JONAH KIBILIOCH	4,157.00
121	RUTH CHEPSOM	4,893.00
235	BOAZ MWEI	4,893.00
311	D.K BARSAGAN	4,993.00
204	CILIA CHELAL	5,039.00
245	JOSEPH K CHEMWENO	5,068.00
70	PHILIP TUIKENY	5,157.00
237	MUSA C SANG	5,357.00
5	SAMUEL CHEROP	5,595.00
170	KELVIN KIPKURUI	5,676.00
98	LUCY KIPRONO	5,893.00
359	HELLEN KIGEN	5,893.00
35	LEAH TANUI	5,940.00
184	S.K KEITANY	5,940.00
185	S.K KEITANY	5,940.00
280	KENETH B CHESANG	6,000.00
246	FRANCIS K NGENO	6,139.00
21	EZEKIEL CHEPTOO	6,157.00
158	SALLY MAIGONGE	6,157.00
166	FAITH TUIKONG	6,157.00
236	JACOB LABBOT	6,157.00
265	DANCAN LAGAT	6,157.00
287	LYDIA WENDOT	6,157.00

288	LYDIA WENDOT	6,157.00
366	ELIJAH KIMANYIM	6,157.00
367	ELIJAH KIMANYIM	6,157.00
338	LUKA KURGAT	6,158.00
339	ELIJAH KIPSIREN	6,158.00
180	GIDION KIPTISIA	6,187.00
73	MRS ALICE K KIPRONOH	6,367.00
96	ROSALINE KOMEN	6,367.00
374	MRS SARAH CHEMIRMIR	6,367.00
342	SAMMY TANUI	6,393.00
122	RUTH CHEPSOM	6,893.00
220	MIRRIAM J MOEK	6,893.00
221	MIRRIAM J MOEK	6,893.00
40	MUSA K CHELIMO	7,424.00
279	KENETH B CHESANG	7,438.00
171	VINCENT KIPTOO	7,634.00
172	DORAH SAWE	7,634.00
173	STELLAH MOMANYI	7,634.00
174	LIZAH J KIPTOO	7,634.00
175	LIZAH J KIPTOO	7,634.00
357	MIRRIAM BARUETT	7,922.00
3	MOSES TANUI	8,068.00
243	DAVID CHESANG	8,068.00
323	GEOFREY K KIYENG	8,068.00
85	ALFRED RUTTO	8,168.00
244	DAVID CHESANG	8,712.00
167	KIPRONOH KOSGEI	8,893.00
358	MIRRIAM BARUETT	8,922.00
391	JOHN K TISSIA	8,972.00
86	ALFRED RUTTO	8,975.00
392	JOHN K TISSIA	8,982.00
107	STANLEY K KOMEN DECEASED	9,356.00
131	REV JOHN CHEMWENO	9,356.00
16	PAUL C RONOH	9,388.00

205	CILIA CHELAL	10,039.00
115	LEAH NGETICH	10,676.00
169	JULIUS K SAMOEI	10,676.00
30	KABON CHEPTUBEI	10,893.00
41	THOMAS O OBALA	10,893.00
44	ALFRED ROTICH	10,893.00
46	DINAH CHELIMO	10,893.00
47	SUSAN J CHEBOI	10,893.00
48	ROY K KIBET	10,893.00
49	GIDION BASWONY	10,893.00
50	SALINAH CHEPTOO	10,893.00
51	JOYCE KETER	10,893.00
52	WILLY KOMEN	10,893.00
53	WILLY KOMEN	10,893.00
54	PRISCILAH J KIPKEBUT	10,893.00
55	MICHAEL KARANI	10,893.00
56	MICHAEL KARANI	10,893.00
57	BILHA JEPKEMOI	10,893.00
58	SOTI LABAT	10,893.00
59	ROSALINE KOMEN	10,893.00
60	BENARN D OKELLO	10,893.00
61	JOSPHAT K YEGON	10,893.00
62	JOSPHAT K YEGON	10,893.00
63	JOSPHAT K YEGON	10,893.00
64	GLADYS TOGOCH	10,893.00
66	ABBET KOECH	10,893.00
67	JEPKOSGEI CHUMBA	10,893.00
72	MONICAH NGETICH	10,893.00
88	ELIZABETH BOLEI	10,893.00
99	LUCY KIPRONO	10,893.00
100	MOSES NGENO	10,893.00
101	MIRRIAN CHERUIYOT	10,893.00
102	SIGORO W GROUP	10,893.00
103	MARK KIPTUM	10,893.00

104	SHARON CHEPKWONY	10,893.00
105	BENJAMIN KIPLIMO	10,893.00
106	MICHAEL KIARE NJOROGE	10,893.00
108	HARMAN KASAON	10,893.00
111	D.K TUWEI	10,893.00
112	JANE TANUI	10,893.00
113	JANE TANUI	10,893.00
114	PERIS KUTO	10,893.00
116	KASSIM TOMNO	10,893.00
117	KASSIM TOMNO	10,893.00
120	ANDREW K RUTTO	10,893.00
123	WILSON ROTICH	10,893.00
124	KIMUTAI YATOR	10,893.00
127	PETER K CHESARO	10,893.00
129	WILSON K CHIRCHIR	10,893.00
130	DENNIS K LAGAT	10,893.00
132	JANE RONO	10,893.00
133	JULIUS K NGOTIE	10,893.00
134	JULIUS K NGOTIE	10,893.00
135	IRENE J	10,893.00
138	B. NDOIGO	10,893.00
139	VICTOR BORE	10,893.00
140	KIPKORIR TARUS	10,893.00
141	KIPKORIR TARUS	10,893.00
142	Z.K CHIRCHIR	10,893.00
143	WILSON KITARYAN	10,893.00
188	SHADRACK MULWA	10,893.00
189	SHADRACK MULWA	10,893.00
202	SARAH TOMNO	10,893.00
203	JOHN TOMNO	10,893.00
217	GABON SAWE	10,893.00
227	PENINAH CHESIRE	10,893.00
240	KEN CHEMJOR	10,893.00
354	BRENDA KOSGEI	10,893.00

360	EVALINE KIMASAR	10,893.00
375	ALBERT CHEMITEI	10,893.00
380	EDITH KORIR	10,893.00
381	PERIS SITIENEI	10,893.00
393	GLADYS N KUNGU	10,893.00
394	SALLY NGETICH	10,893.00
176	GIDION CHEMJOR	10,983.00
	TOTAL	**1,279,129.00**

ANNEX 8 -BUS PARK STALLS ARREARS

BARINGO COUNTY GOVERNMENT		
ELDAMA RAVINE TOWN BUS PARK STALLS		
ARREARS AS AT 30TH JUNE 2018		
STALL NO.	**TENANT**	**ARREARS**
020/S	SITUPENDE WOMEN GROUP	3,500.00
035/S	DAVID KIPKENY	3,500.00
039/S	CATHERINE TARUS	3,500.00
041/S	KIPROP SAWE	3,500.00
043/S	REGINA KIPROP	3,500.00
049/S	JEPKORIR KIMANI	3,500.00
052/S	KIPKOSGEI CHEROP	3,500.00
053/S	JERONO MITEI	3,500.00
062/S	JOSEPH CHEPSERGON	3,500.00
070/S	STEPHEN LANGAT	3,500.00
066/H	MATHEW SINOI	5,500.00
007/S	ANNETH JEPKEMOI CHERUIYOT	7,000.00

013/S	PAUL GITHINJI WAMBUGU	7,000.00
044/S	FLORENCE JEROP	7,000.00
045/S	AMOS ORWAYA	7,000.00
046/S	CAROLINE RUTTO	7,000.00
075/S	FESTUS KIPTOON	7,000.00
O77/S	TAGI BENARD KIPLAGAT	7,000.00
023/S	ESTHER RUONY KIPTUI	10,000.00
025/S	HILDA CHEPKOK	10,300.00
008/S	REGINA TUIGENY	10,500.00
076/S	RAVINE ELDORET TRANSPORT SACCO	10,500.00
054/H	SCOLASTICA RONO	11,000.00
019/S	EVALINE KOECH	13,000.00
071/S	BEATRICE JEMUGE	13,000.00
048/S	ISMAEL OMAZ JUMA	14,000.00
058/S	LORNAH JEROBON	14,000.00
037/S	SALINAH SUGE	16,000.00
073/S	JAMES KIMONDO	16,500.00
012/S	SUSAN JELAGAT AYABEI	17,500.00
051/S	CHEPKIRWA LILIAN	17,500.00
068/S	DUNCUN K. LANGAT	17,500.00
029/S	PATRICK MUTERO	20,000.00
057/S	VHONEX JEPKOECH KAMUREN	20,000.00

027/S	ANNE JEPCHUMBA MUTAI	27,500.00
038/S	KIPLAGAT KIPROTICH GEOFFRY	27,500.00
079/S	SUSAN JEMELI	28,000.00
067/S	REV. LABAN BIWOTT	31,500.00
042/S	DENNIS KIPROP	104,500.00
		539,800.00

ANNEX 9 - PLOT RENT/RATES

BARINGO COUNTY GOVERNMENT				
SUMMARY OF PLOT RENT/RATES AS AT 30TH JUNE, 2018				
NO	**SUB-COUNTY/TOWN**	**OUTSTANDING PLOT RENT/ RATES (KSHS).**	**ANNUAL RENT/RATES**	**TOTAL AMOUNT DUE**
1	KABARNET TOWN - RATES	19,165,807	8,480,615.00	**27,646,422**
	KABARNET TOWN - RENT	1,217,381	280,429.00	**1,497,810**
2	ELDAMA RAVINE TOWN - RENT	4,428,208	589,800.00	**5,018,008**
	ELDAMA RAVINE TOWN - RATES	10,826,806	852,210.00	**11,679,016**
3	BARINGO SOUTH	15,443,129	1,635,000.00	**17,078,129**
4	MOGOTIO	15,893,579	3,786,660.00	**19,680,239**
5	ELDAMA RAVINE SUB-COUNTY	4,224,700	740,100.00	**4,964,800**
6	BARINGO CENTRAL	5,321,060	817,000.00	**6,138,060**
7	BARINGO NORTH	9,300,050	1,118,000.00	**10,418,050**
8	TIATY SUB-COUNTY	3,019,800	389,000.00	**3,408,800**
	TOTAL	**88,840,520**	**18,688,814**	**107,529,334**

ANNEX 10 OUTSTANDING IMPREST

BARINGO COUNTY GOVERNMENT				
OUTSTANDING IMPREST AS AT 30TH JUNE 2018				
NO.	NAME	Imprest warrant No.	Date of issue	Amount (Ksh.)
1	Andrew Yatich	2936605	18.10.17	165,000.00
2	Vincent Abuje	2885846	27.11.17	270,500.00
3	Haron Kibowen	2959663	22.06.18	200,000.00
4	Lawrence Sammy	3023550	21.05.18	200,000.00
5	William Chelal	2116399	18.10.17	40,000.00
6	Sammy Kibor	2921615	25.05.18	67,000.00
7	Michael Baimet	2880989	01.12.17	28,000.00
8	Moses Keitany	2880895	13.02.18	446,090.00
9	Musa Kigen	2959622	01.12.18	46,800.00
10	Timothy Kipngetich	2959605	27.12.17	100,000.00
11	John Sian	2744443	14.12.17	20,000.00
12	Mathew Kipsoi	2744368	27.12.17	14,252.00
13	David Rotich	2830671	27.03.18	50,000.00
14	Amos Cherogony	3251277	04.07.18	850,000.00
15	Jackton Cheruiyot	3251276	04.07.18	390,600.00
16	Fridah Limo	3159736	04.07.18	639,400.00
Totals				**3,527,642.00**

ANNEX 11 - RETURN TO CRF

ACCOUNT NAME	ACCOUNT NUMBER	ACCOUNT TYPE	BANKING INSTITUTION	AMOUNT TRANSFERED
Baringo County Assembly Recurrent	1000195363	Payment	Kenya Commercial Bank	12,379,938.00
Baringo North Sub County Acc	1151223360	Payment	Kenya Commercial Bank	745,000.00
Mogotio Sub County account	1150620439	Payment	Kenya Commercial Bank	1,393,562.00
Tiaty Sub County Acc	1150812168	Payment	Kenya Commercial Bank	2,196,000.00
Baringo County Kimalel Acc	1148038116	Payment	Kenya Commercial Bank	10,000.00
Baringo County Assembly Opps Acc	1142302326	Payment	Kenya Commercial Bank	1,936,000.00
Baringo County Gvt Admin Acc	1151200948	Payment	Kenya Commercial Bank	1,210.00
Kabarnet Town Acc	1151177962	Payment	Kenya Commercial Bank	121,000.00
Baringo Central Sub County Acc	1151177687	Payment	Kenya Commercial Bank	239,500.00
Baringo County Gvt E/R Acc	1151021113	Payment	Kenya Commercial Bank	5,300.00
Baringo South Sub County Account	1150712295	Payment	Kenya Commercial Bank	24,000.00
TOTAL				**19,051,510.00**

ANNEX 12 – CLOSING BANK BALANCES OTHER ACCOUNTS

Account Name	Account No.	Bank	Account Type	Amount
Baringo County SME Fund Account Acc	1390262572758	Equity Bank	Fund Account	7,807,559.00
Baringo Bursary Fund Account Acc	1390262458895	Equity Bank	Fund Account	6,370,919.00
Baringo County Community Wildlife Conservation Fund	01565100501395	Skyline Sacco	Fund Account	2,277.55
Baringo County Emergency Fund Acc	1422765000010	Transnational Bank	Fund Account	227,739.15
Baringo County Department(Lake Bogoria Grants)Acc	1424355000010	Transnational Bank	Grant Account	4,275,998.00
Baringo County Youth and Women Fund Acc	50451184601	Boresha Sacco	Fund Account	2,816,014.43
Baringo County Cooperative Development Fund Acc	50451152201	Boresha Sacco	Fund Account	2,443,989.65
Baringo County Assembly Fund Acc	1152063324	Kenya Commercial Bank	Fund Account	6,416,743.00
Baringo County (Executive) Car loan Scheme Fund Acc	1179328914	Kenya Commercial Bank	Fund Account	2,583,739.00
Baringo County (Executive) Mortgage Scheme Fund Acc	1179329708	Kenya Commercial Bank	Fund Account	4,374,055.00
Persons with disability Baringo county	50451280401	Boresha Sacco	Fund Account	1,957,944.91
Kabarnet hospital maternity services	1390262398087	Equity	Payment Account	Nil
Maternity health care services-chemolingot	1390262464783	Equity	Payment Account	Nil
Maternity health care services-kabartonjo	1390262402687	Equity	Payment Account	Nil
Eldama Ravine hospital free maternity service fund	1310262416860	Equity	Payment Account	Nil
Maternity health care services-marigat	1154163555	Kenya Commercial Bank	Payment Account	Nil
Baringo county CHMT HSSF A/C	1148499059	Kenya Commercial Bank	Payment Account	12,572,643.50
Marigat Sub-District Hospital Acc	1149248599	Kenya Commercial Bank	FIF Acc	122,693.80
Kabartonjo District Hospital Imprest Acc	1149215593	Kenya Commercial	FIF Acc	37,543.50

		Bank		
Chemolingot District Hospital	1149247665	Kenya Commercial Bank	FIF Acc	37,916.75
Kabarnet District Hospital Imprest Acc	1149215399	Kenya Commercial Bank	FIF Acc	350,505.60
Eldama Ravine Sub District Hospital Imprest Account	1149251662	Kenya Commercial Bank	FIF Acc	1,611,340.75
Baringo South Sub county account	1150712295	Kenya Commercial Bank	Payment	1,798.65
Baringo North Sub County account	1151223360	Kenya Commercial Bank	Payment	135,480.50
Mogotio Sub County account	1150620439	Kenya Commercial Bank	Payment	11,504.60
Baringo County Assembly account	1142302326	Kenya Commercial Bank	Payment	1,899,013.50
Baringo County Govt Kimalel	1148038116	Kenya Commercial Bank	Payment	7,968.50
Baringo County Govt Town	1151200948	Kenya Commercial Bank	Payment	2,303.30
Baringo Central Sub County	1151177687	Kenya Commercial Bank	Payment	146,659.30
Baringo County Govt Standing imprest A/C	1141976226	Kenya Commercial Bank	Payment	1,973.40
TOTALS				**48,408,765.34**