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**BARINGO COUNTY GOVERNMENT**

**COUNTY EXECUTIVE**

**AMENDED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2017**

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

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**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**
- **County Assembly;  
Clerk: Mr. Joseph Chirchir Koech**

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	County Executive Treasury and Economic Planning	<b>Geoffrey Kipruto Bartenge</b>
2.	Chief Officer, Treasury and Economic Planning	<b>Richard Kigen Koech</b>
3.	Deputy Director – Accounting Services	<b>David Kibowen Rerimoi</b>

**(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.

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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, Kenya

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
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

**FORWARD BY THE CEC**

In the financial year under review, locally collected revenue amounted to Kshs 281,559,665.40 million which was short target by Kshs 48,440,334.60 from the revised estimates. Revenue shortage was attributed to drought situation which prevailed in the entire county from the month of September 2016 to the month of June 2017, insecurity and political issues also affected revenue collection in three sub counties during the period. Total expenditure for the period was Kshs 5,305,155,880.03 out of total revised budget estimates of Kshs 6,511,437,735. The recurrent expenditure was Kshs 3,817,376,176.38 and development expenditure was Kshs 1,487,779,703.65 The FY 2016/17 budget adhered to the fiscal responsibility principles as set out in the PFM Act, 2012, by allocating 30 percent of the budget to development. The total exchequer releases as at 30<sup>th</sup> June, 2017 was Kshs 5,393,098,898.

The budget for the FY 2017/18 and the medium term is premised on the prudent management of resources and continued timely release of funds by the national government. Also, peaceful coexistence in the country as well as stable global economic growth and favourable weather conditions is expected during the period towards realization of set objectives.

For the last four years, the County Government has embarked on various flagship projects aimed at improving the living standards of Baringo County Residents. The projects are spread across various sectors and it include; building of 20 livestock sale yards enabling farmers sell their livestock, exploitation of external markets for farm produce specifically coffee, purchase and installation of 5 milk cooling plants that were distributed to high milk producing areas. The county has also put in place improved livestock breeding program, livestock vaccination programme, and revival of 281 cattle dips.

The county government carried out face lifting of its sub counties headquarters by tarmarking various link roads within the towns, laying of cabro in Kabarnet and Eldama Ravine Town parking.

In Education and Health Sector, the county government has constructed 1,321 ECDE centres and employed teachers in the same ECDE, the county government also upgraded 13 youth polytechnic and rebranded Vocational Training Centres.

We have improved access to quality and affordable health care services by constructing 234 dispensaries, rehabilitation of 67 health facilities, upgrading of Kabarnet Referral Hospitals by increasing bed capacity and supply of medical equipments. The county government also constructed new level IV hospital in Mogotio town, in addition to upgrading Marigat, Eldama Ravine, Kabartonjo and Chemolingot sub county hospitals.

Transport, Energy and ICT sector are areas that the county government has targeted for key results. We have opened 1565KM of rural roads, Maintained 1,200Km and upgraded 24KM of town and urban roads to bitumen standard. We constructed 14 footbridges and roads drifts, installed 164 street lights in major towns. To develop ICT infrastructure, capacity and software application, the county government has established Kabarnet ICT Centre and has operationalised automated revenue collection system.

To ensure sustainable environment and access to clean safe water, the county government has increased access to clean and safe water access from 25.9% in 2013 to 66.2% in 2017, increased house hold accessing clean water from 28,671 in 2013 to 90,312 in 2017. This has been achieved through drilling of 285 boreholes, establishing 232 pan dams and securing 84 water springs in the whole county.

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The county government also embarked on rehabilitation, upgrading and pipeline extension of existing water supplies. To improve on food security, the county government has increase land under irrigation from 5,606 hectares in 2013 to 12,500 in 2017 representing an increase by 81%. Additionally, 3,540 new households have access to irrigated land through development of new, expansion and rehabilitation of 20 irrigation schemes in various parts of the county.

To ensure sustainable exploitation of natural resources, the county government distributed 2000 modern jikos to households at subsidized prices to women groups, installation of fire tower in Kiplombe forest to improve forest fire surveillance and protection of 16 water springs. In ensuring improved waste management, the county government procured and developed 5 designated dumpsites in main towns and construction of waste receptacles in strategic point in 4 major towns, in addition to the construction of eco toilets and litter bins.

The risks to the medium term framework include: increased insecurity in some parts of the county, pressures on expenditures especially recurrent related to new salary demands from the health workers, climate change and droughts, external risks and uncertainties in the tourism sector and weakening global economic growth. To confront these risks, the County government will closely monitor the developments and undertake appropriate measures to safeguard its economic stability.

**Sign**

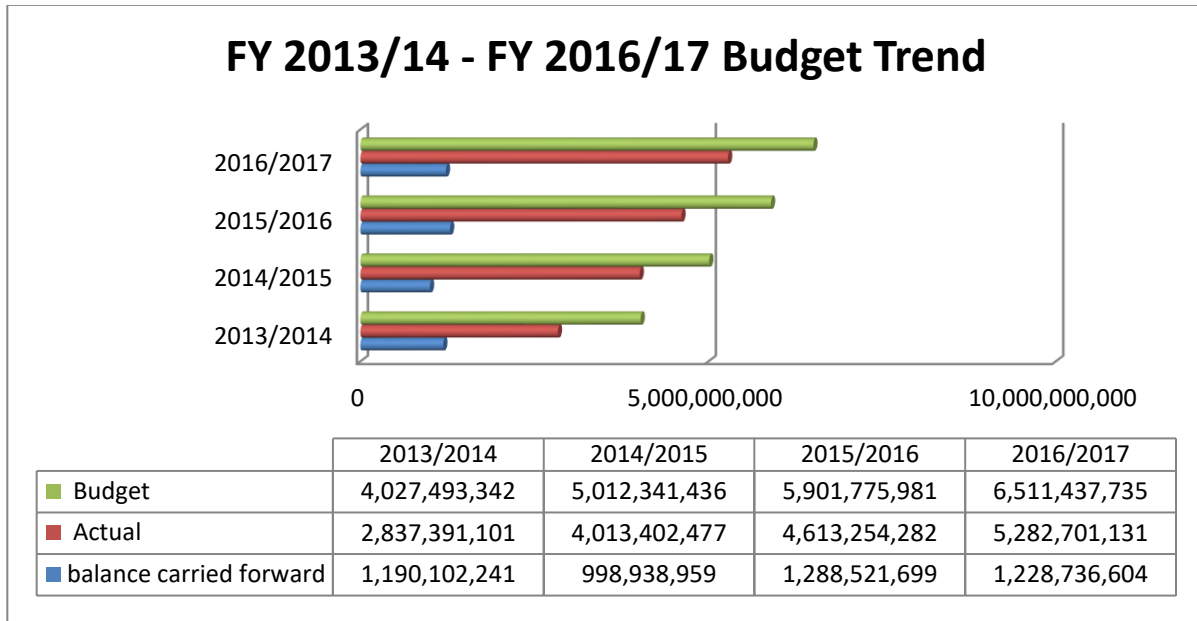
**County Executive Committee Member- Finance**

**Baringo County Government**

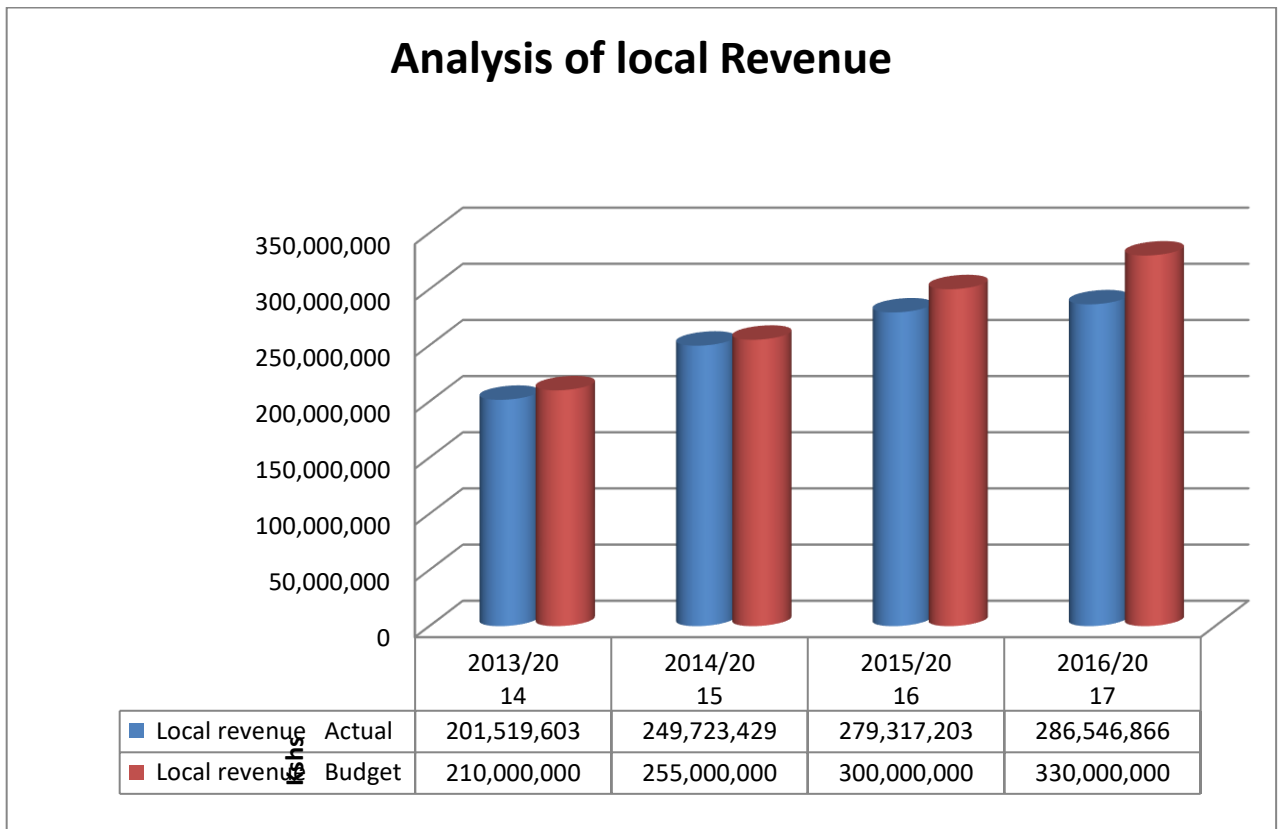
**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**Key Charts Highlights**

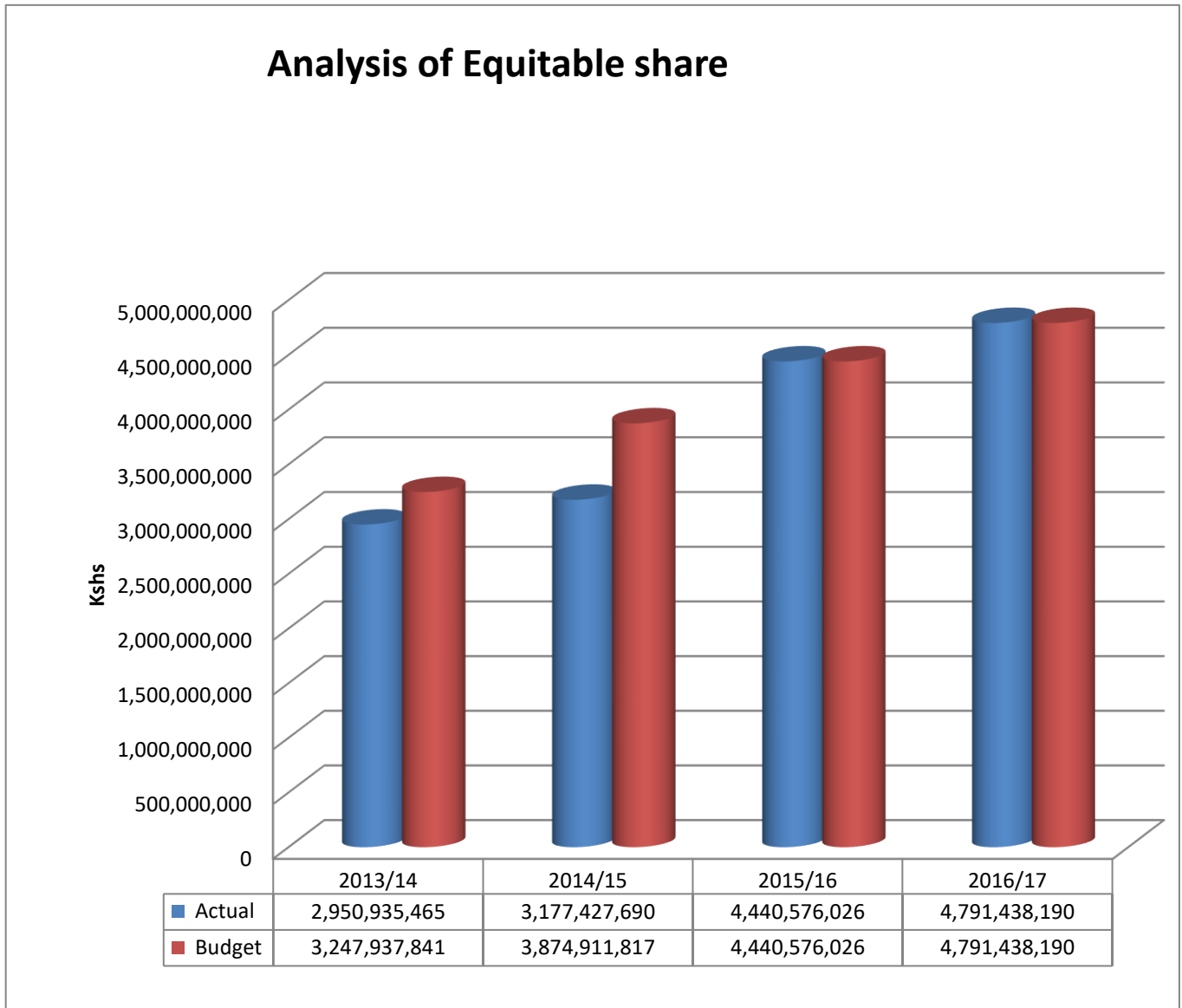
**Chart 1: Annual Budget Trend (2013/14 -2016/17)**



**Chart 2: Annual Local Revenues**

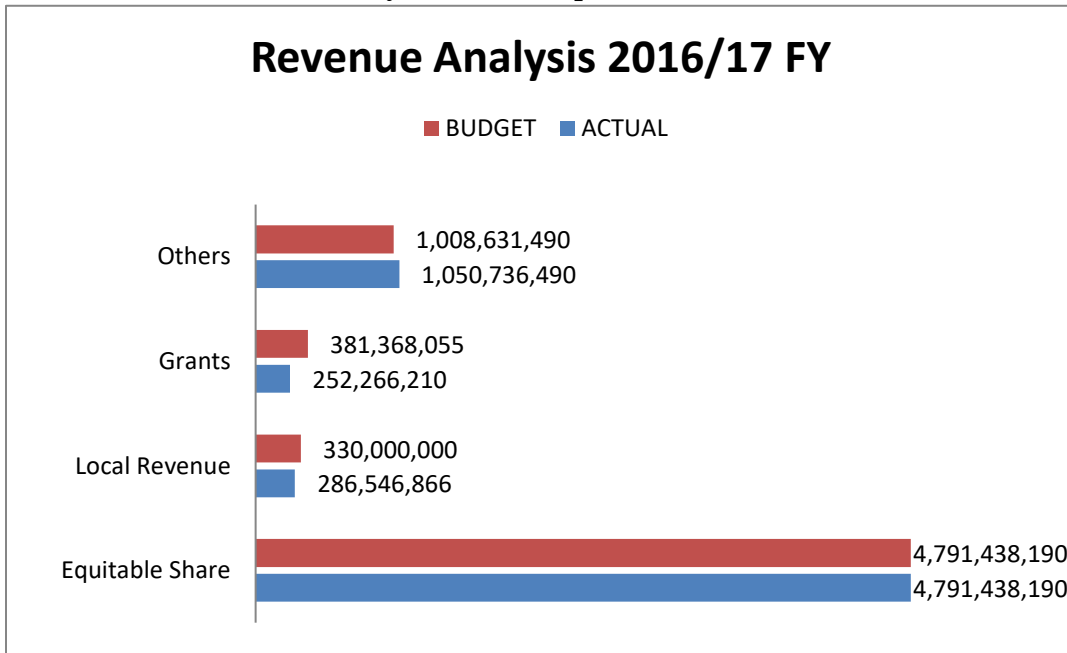


**Chart 3: Equitable Share Trends**

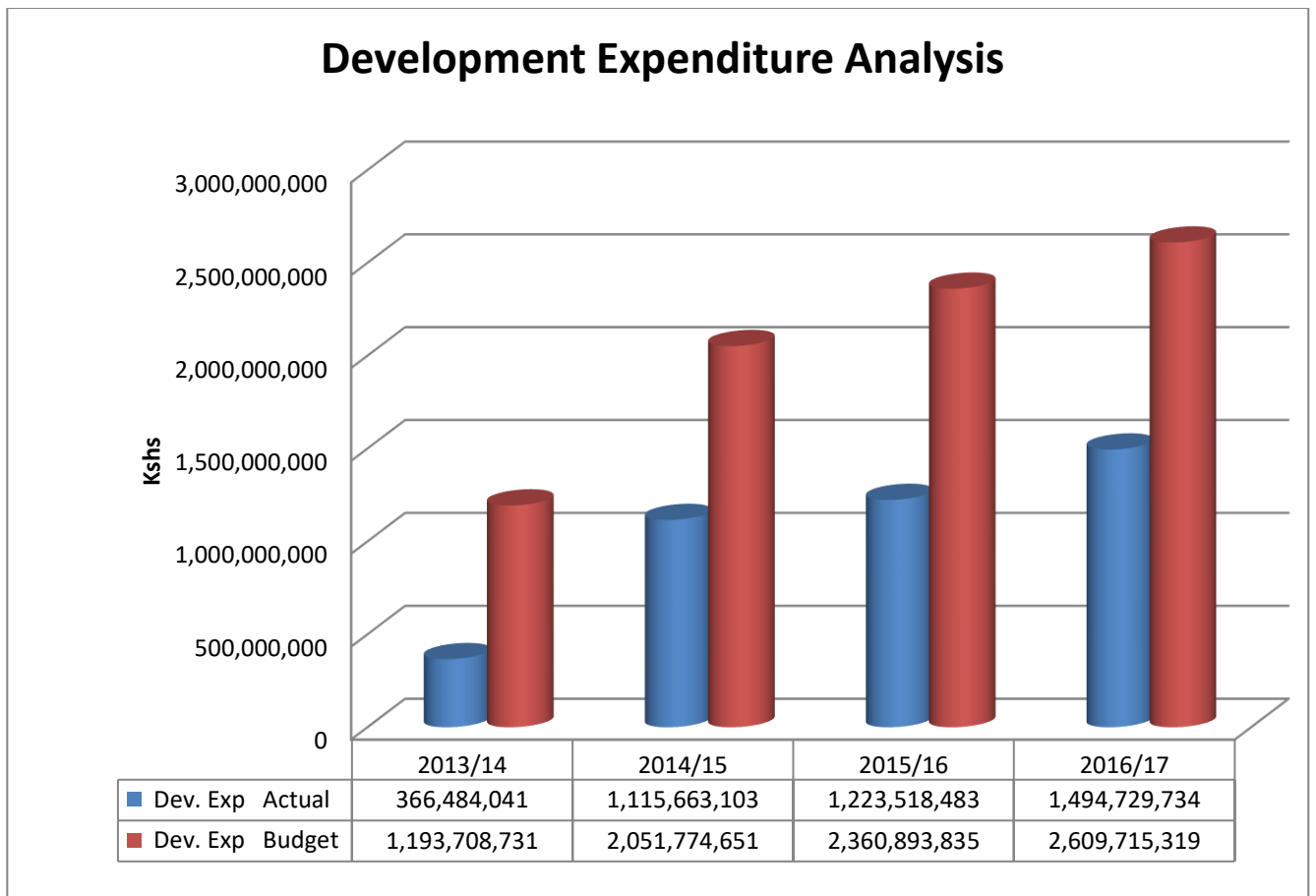




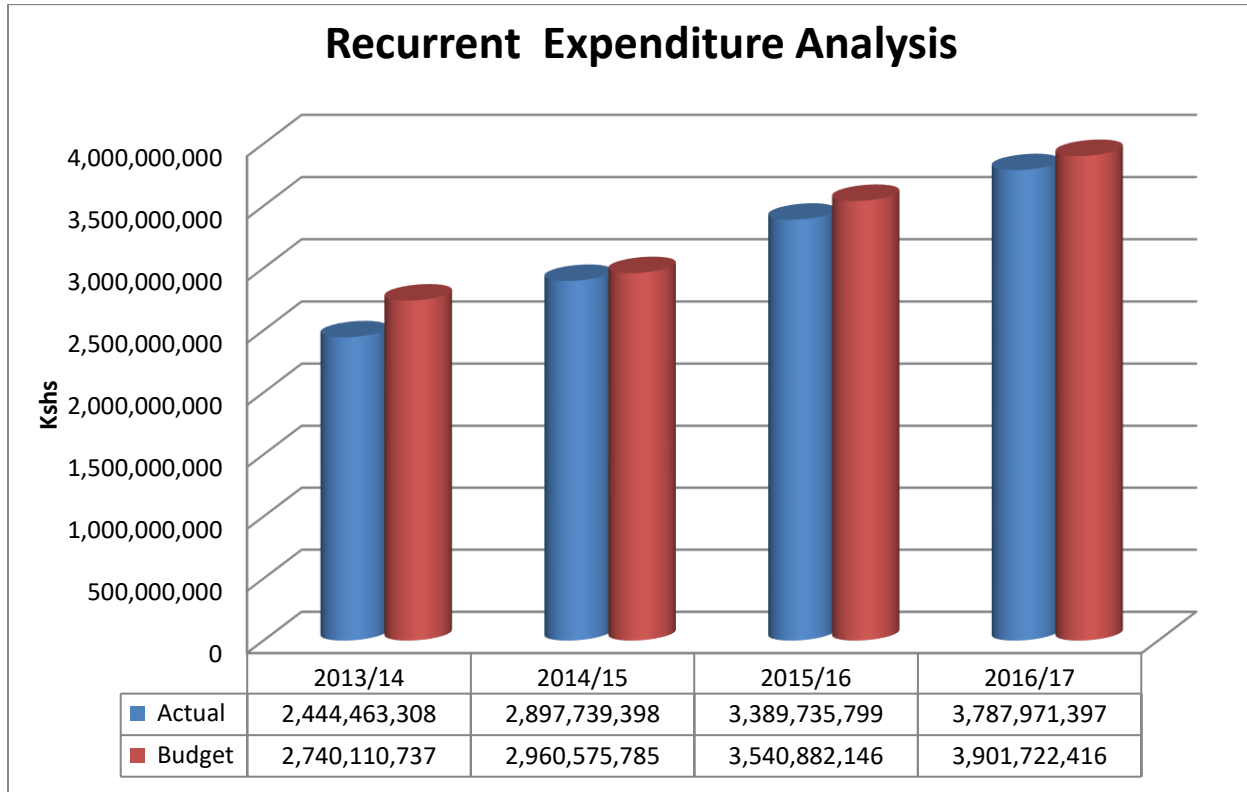
**Chart 4: Overall revenue analysis for review period**



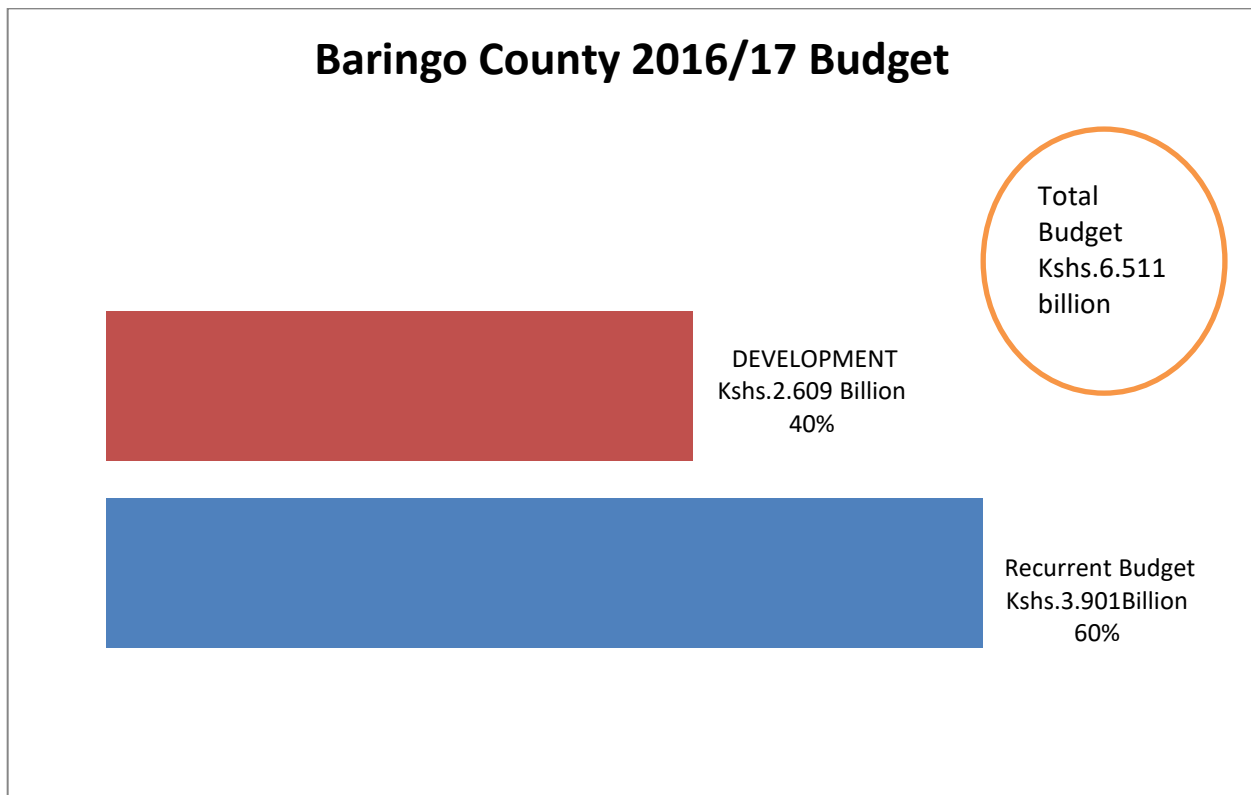
**Chart 5: Development Expenditure Analysis for the Four Years**



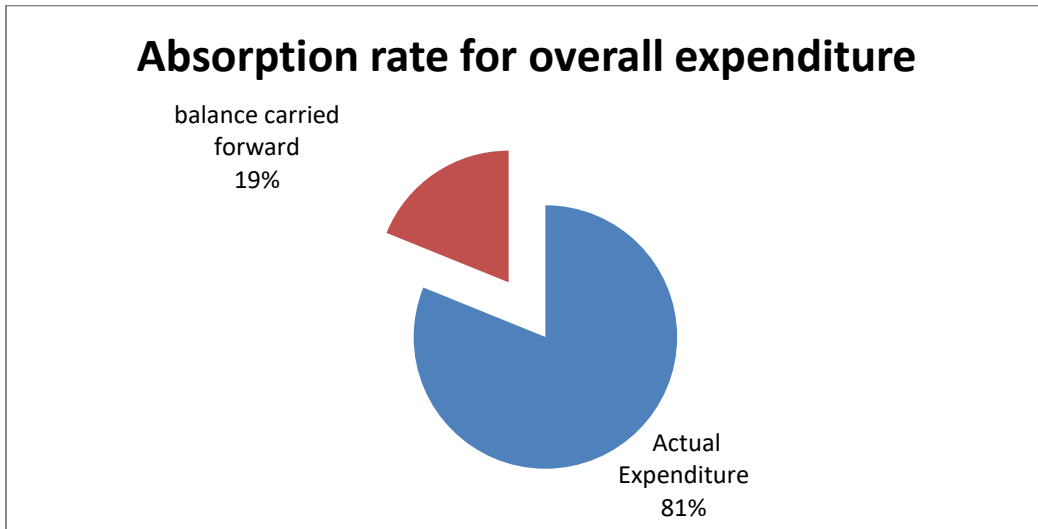
**Chart 6: Recurrent Expenditure for the Four Years**



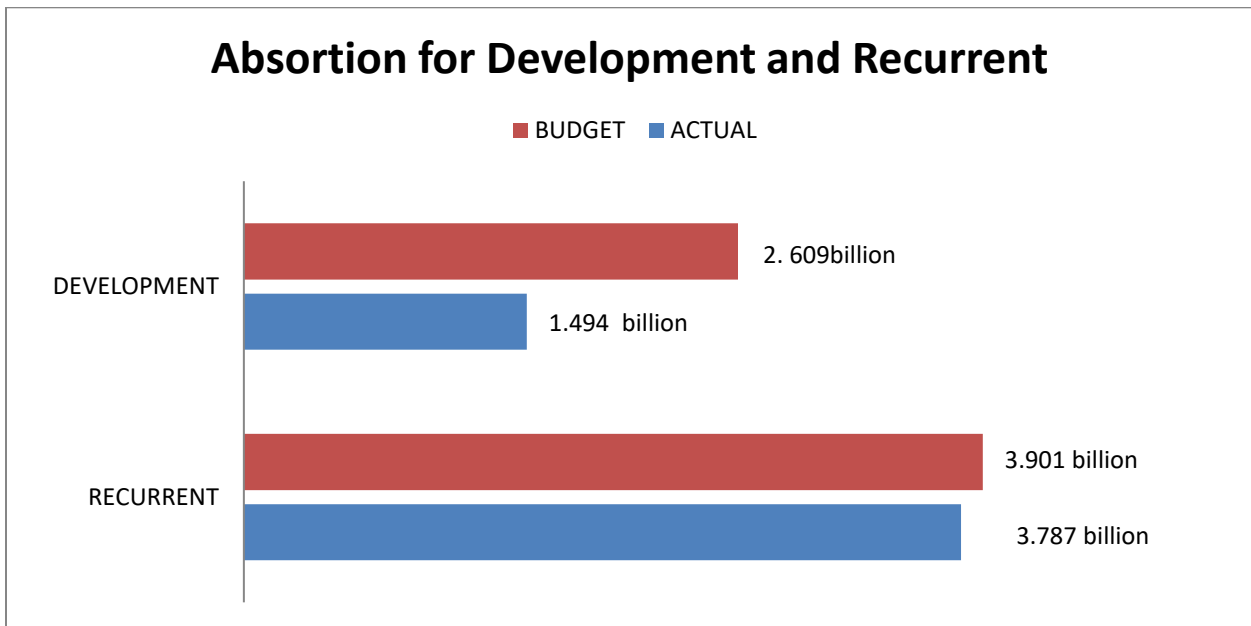
**Chart 7: Budget for FY 2016/17**



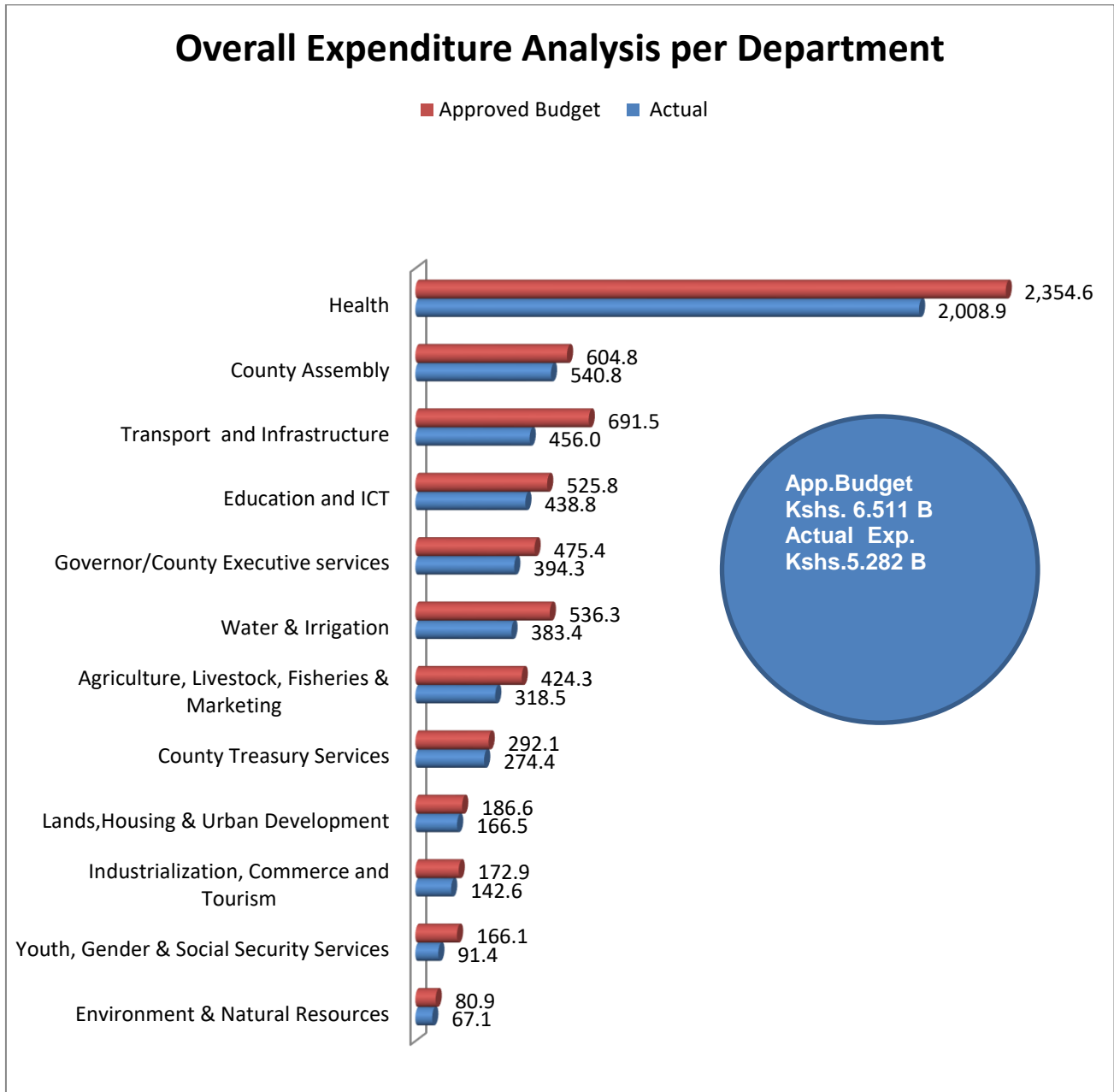
**Chart 8: Expenditures for FY 2016/17**



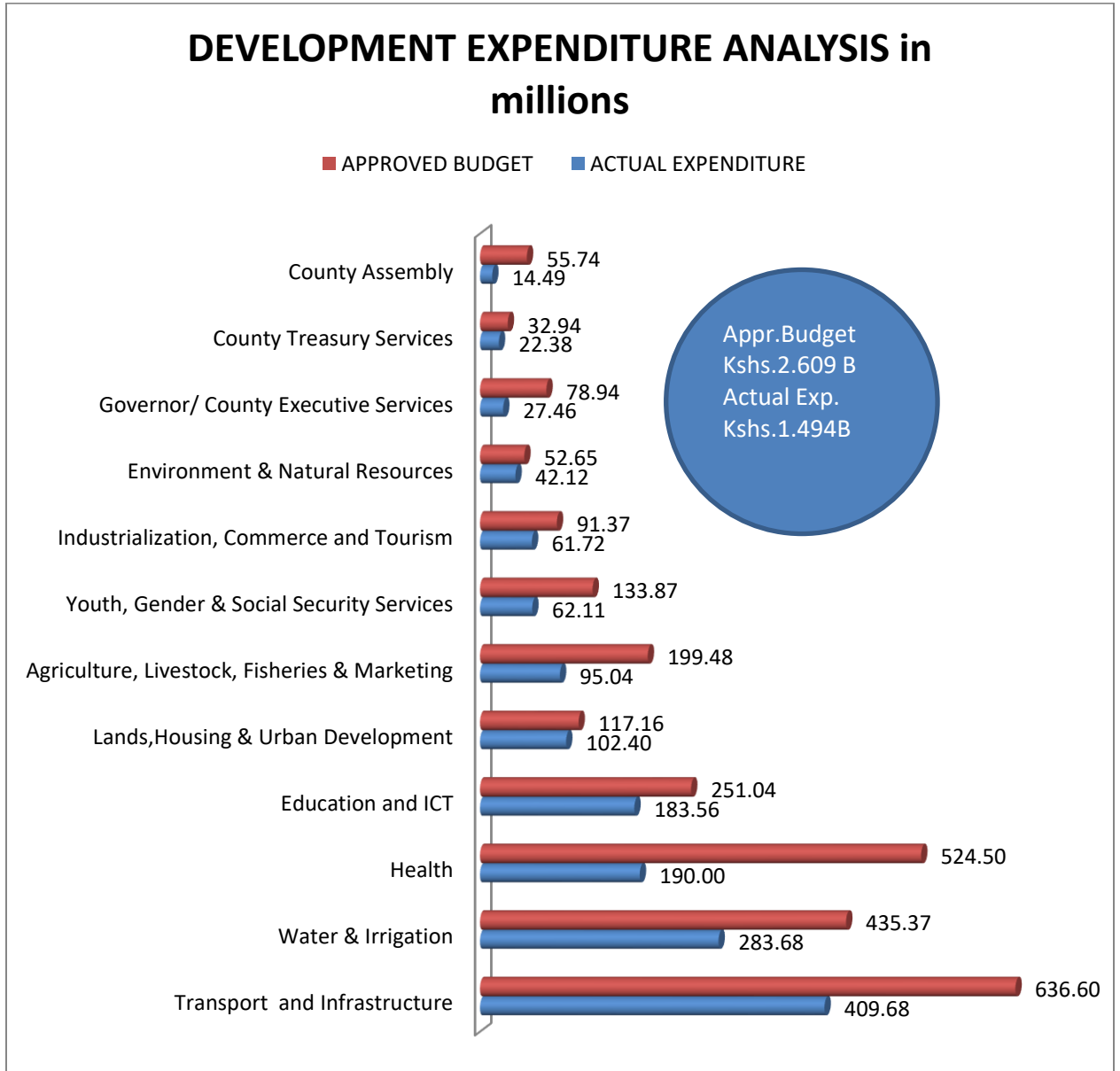
**Chart 9: Overall absorption**



**Chart 10: Overall Expenditure Analysis per Department**



**Chart 11: Development Summary for FY 2016/17**

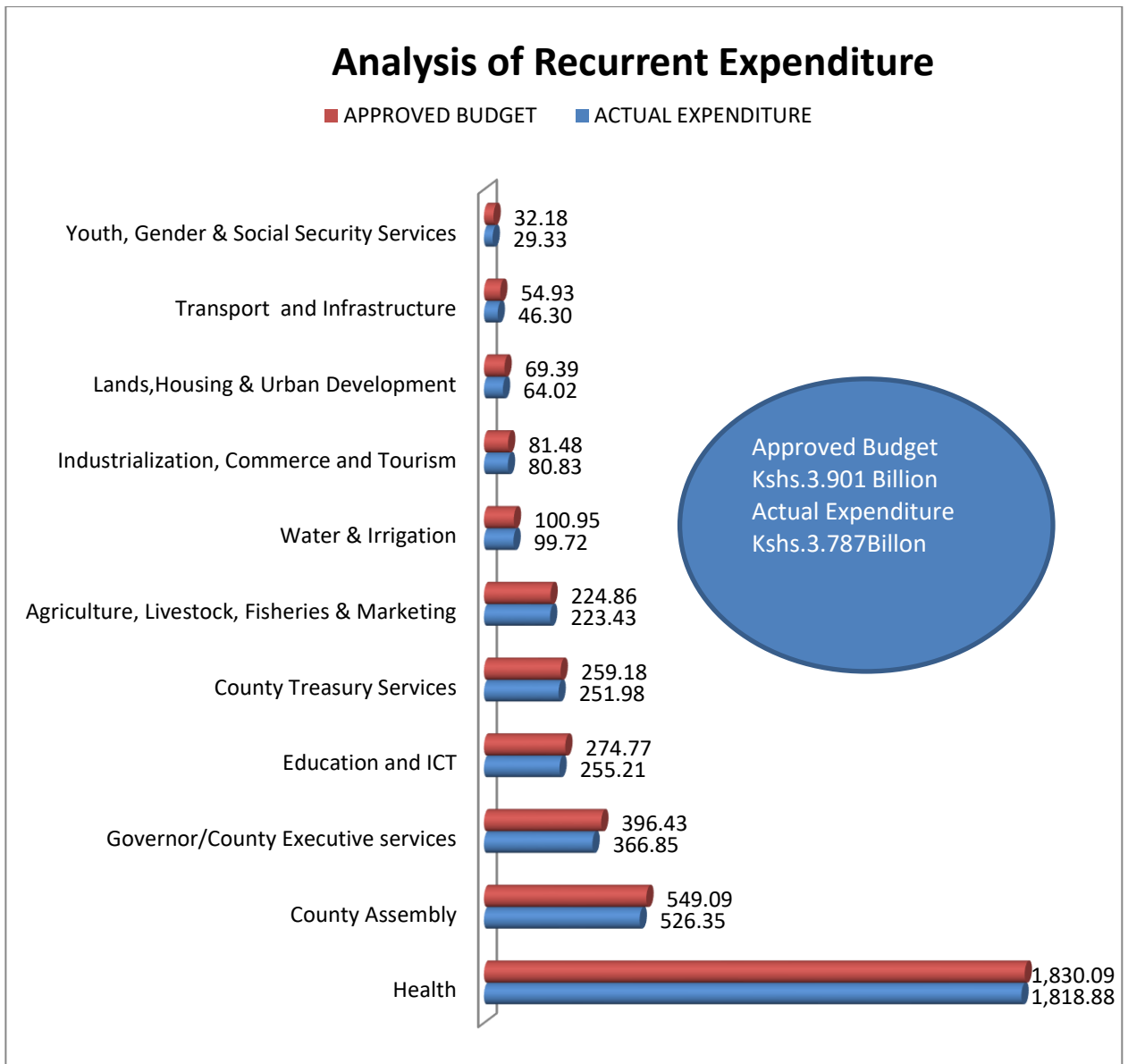


**BARINGO COUNTY GOVERNMENT**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**Chart 12: Analysis of Actual Recurrent Expenditure Vs Approved Budget 2016/17**



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**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, 2017. 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, 2017, 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

**BARINGO COUNTY GOVERNMENT**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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**REPORT OF THE INDEPENDENT AUDITORS ON THE FINANCIAL POSITION  
OF BARINGO COUNTY GOVERNMENT**

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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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**STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	4,791,438,190.00	4,440,576,026.00
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	359,702,210.00	137,846,991.00
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets		-	-
Reimbursements and Refunds	6	-	-
Returns of Equity Holdings	7	-	-
County Own Generated Receipts	8	281,559,665.40	281,869,699.29
Returned CRF issues	9	23,689,986.00	-
<b>TOTAL RECEIPTS</b>		<b>5,456,390,051.40</b>	<b>4,860,292,716.29</b>
<b>PAYMENTS</b>			
Compensation of Employees	10	2,279,847,857.50	2,160,560,980.10
Use of goods and services	11	823,359,819.18	683,079,424.00
Subsidies	12	-	-
Transfers to Other Government Units	13	556,666,885.00	331,721,140.00
Other grants and transfers	14	157,801,161.70	301,260,166.60
Social Security Benefits	15	-	4,013,910.80
Acquisition of Assets	16	1,487,480,156.65	1,299,943,950.75
Finance Costs, including Loan Interest	17	-	-
Repayment of principal on Domestic and Foreign borrowing	18	-	-
Other Payments	19	-	23,622,362.30
<b>TOTAL PAYMENTS</b>		<b>5,305,155,880.03</b>	<b>4,804,201,934.55</b>
<b>SURPLUS/DEFICIT</b>		<b>151,234,171.37</b>	<b>56,090,781.74</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

\_\_\_\_\_  
**Chief Officer**

\_\_\_\_\_  
**Head of Treasury Accounts**

Name: .....

Name:.....

ICPAK No.....

ICPAK No.....

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**STATEMENT OF ASSETS**

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	1,082,785,869.34	934,652,684.77
Cash Balances	21B	2,044,210.80	1,534,115.00
<b>Total Cash and cash equivalent</b>		<b><u>1,084,830,080.14</u></b>	<b><u>936,186,799.77</u></b>
Accounts receivables – Outstanding Imprests	22	2,590,891.00	5,662,720.00
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>1,087,420,971.14</u></b>	<b><u>941,849,519.77</u></b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	23	-	-
<b>NET FINANCIAL ASSETS</b>		-	-
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	24	941,849,519.77	981,703,702.98
<b>Prior year adjustments</b>	25	(5,662,720.00)	(95,944,964.95)
<b>Surplus/Deficit for the year</b>		151,234,171.37	56,090,781.74
<b>NET FINANCIAL POSITION</b>		<b><u>1,087,420,971.14</u></b>	<b><u>941,849,519.77</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

\_\_\_\_\_  
**Chief Officer**

Name: .....

ICPAK No.....

\_\_\_\_\_  
**Head of Treasury Accounts**

Name:.....

ICPAK No.....

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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**STATEMENT OF CASH FLOWS**

		<b>2016-2017</b>	<b>2015 - 2016</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating income</b>			
Exchequer Releases	<b>1</b>	4,791,438,190.00	4,440,576,026.00
Proceeds from Domestic and Foreign Grants	<b>2</b>	-	-
Transfers from Other Government Entities	<b>3</b>	359,702,210.00	137,846,991.00
Reimbursements and Refunds	<b>6</b>	-	-
Returns of Equity Holdings	<b>7</b>	-	-
County Own Generated Receipts	<b>8</b>	281,559,665.40	281,869,699.29
Returned CRF issues	<b>9</b>	23,689,986.00	-
<b>Payments for operating expenses</b>			
Compensation of Employees	<b>10</b>	(2,279,847,857.50)	(2,160,560,980.10)
Use of goods and services	<b>11</b>	(823,359,819.18)	(683,079,424.00)
Subsidies	<b>12</b>	-	-
Transfers to Other Government Units	<b>13</b>	(556,666,885.00)	(331,721,140.00)
Other grants and transfers	<b>14</b>	(157,801,161.70)	(301,260,166.60)
Social Security Benefits	<b>15</b>	-	(4,013,910.80)
Finance Costs, including Loan Interest	<b>17</b>	-	-
Other Payments	<b>19</b>	-	(23,622,362.30)
<b>Adjusted for:</b>			
Adjustments during the year	<b>25</b>	(5,662,720.00)	(95,944,964.95)
<b>Net cash flow from operating activities</b>		<b>1,633,051,610.02</b>	<b>1,260,089,767.54</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	<b>16</b>	(1,487,480,156.65)	(1,299,943,950.75)
<b>Net cash flows from Investing Activities</b>		<b>(1,487,480,156.65)</b>	<b>(1,299,943,950.75)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	<b>4</b>	-	-
Proceeds from Foreign Borrowings	<b>5</b>	-	-
Repayment of principal on Domestic and Foreign borrowing	<b>18</b>	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>145,571,451.37</b>	<b>-39,854,183.21</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>24</b>	<b>941,849,520.89</b>	<b>981,703,704.10</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,087,420,971.24</b>	<b>941,849,520.89</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

\_\_\_\_\_  
**Chief Officer**

**Name:** .....

**ICPAK No.**.....

\_\_\_\_\_  
**Head of Treasury Accounts**

**Name:**.....

**ICPAK No.**.....

**BARINGO COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
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**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	4,791,438,190.00	-	4,791,438,190.00	4,791,438,190.00	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	365,196,979.00	81,295,076.00	446,492,055.00	359,702,210.00	86,789,845.00	81%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	472,000,000.42	142,000,000.42	330,000,000.00	281,559,665.40	48,440,334.60	85%
Return issues to CRF	892,709,408.00	50,798,082.00	943,507,490.00	23,689,986.00	919,817,504.00	3%
<b>TOTAL</b>	<b>6,521,344,577.42</b>	<b>9,906,840.42</b>	<b>6,511,437,737.00</b>	<b>5,456,390,051.40</b>	<b>1,055,047,683.60</b>	<b>84%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,419,547,461.20	60,319,676.00	2,479,867,137.20	2,279,847,857.50	200,019,279.70	92%
Use of goods and services	544,435,116.42	79,980,435.38	624,415,551.80	823,359,819.18	198,944,267.38	132%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	573,735,530.00	(24,640,850.00)	549,094,671.00	556,666,885.00	7,572,214.00	101%

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
Other grants and transfers	263,490,959.00	(104,091,376.00)	171,399,583.00	157,801,161.70	13,598,421.30	92%
Social Security Benefits	30,668,661.00	(7,350,326.00)	23,318,335.00	-	23,318,335.00	0%
Acquisition of Assets	2,677,466,849.00	(14,124,389.77)	2,663,342,457.00	1,487,480,156.65	1,175,862,300.35	56%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
<b>TOTAL</b>	<b>6,521,344,576.62</b>	<b>(9,906,841.62)</b>	<b>6,511,437,735.00</b>	<b>5,305,155,878.03</b>	<b>1,206,281,856.97</b>	<b>81%</b>
<b>SURPLUS/(DEFICIT)</b>						

The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

\_\_\_\_\_  
**Chief Officer**

**Name:** .....

**ICPAK No.**.....

\_\_\_\_\_  
**Head of Treasury Accounts**

**Name:**.....

**ICPAK No.**.....

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	2,191,319,785.00	890,403,086.00	3,081,722,871.00	3,081,722,871.00	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	365,196,979.00	81,295,076.00	446,492,055.00	359,702,210.00	86,789,845.00	81%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	472,000,000.42	(142,000,000.42)	330,000,000.00	281,559,665.40	48,440,334.60	85%
Return CRF issues	892,709,408.00	(849,201,918.00)	43,507,490.00	23,689,986.00	19,817,504.00	54%
<b>TOTAL</b>	<b>3,921,226,172.42</b>	<b>(19,503,756.42)</b>	<b>3,901,722,416.00</b>	<b>3,746,674,732.40</b>	<b>155,047,683.60</b>	<b>96%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,419,547,461.20	60,319,676.00	2,479,867,137.20	2,279,847,857.50	200,019,279.70	92%
Use of goods and services	544,435,116.42	79,980,435.38	624,415,551.80	823,359,819.18	( 198,944,267.38)	132%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	573,735,530.00	(24,640,850.00)	549,094,671.00	556,666,885.00	(7,572,214.00)	101%
Other grants and transfers	263,490,959.00	(104,091,376.00)	171,399,583.00	157,801,161.70	13,598,421.30	92%
Social Security Benefits	30,668,661.00	(7,350,326.00)	23,318,335.00	-	23,318,335.00	0%
Acquisition of Assets	89,348,444.00	(25,721,306.00)	63,627,138.00	-	63,627,138.00	0%

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
<b>TOTAL</b>	<b>3,921,226,171.62</b>	<b>(21,503,755.62)</b>	<b>3,911,722,416.00</b>	<b>3,817,675,721.38</b>	<b>94,046,694.62</b>	<b>98%</b>
<b>SURPLUS/(DEFICIT)</b>						

The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

\_\_\_\_\_  
**Chief Officer**

**Name:** .....

**ICPAK No.**.....

\_\_\_\_\_  
**Head of Treasury Accounts**

**Name:**.....

**ICPAK No.**.....

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	2,600,118,405.00	(890,403,086.00)	1,709,715,319.00	1,709,715,319.00	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Return CRF issues	-	900,000,000.00	900,000,000.00	-	900,000,000.00	0%
<b>TOTAL</b>	<b>2,600,118,405.00</b>	<b>9,596,916.23</b>	<b>2,609,715,319.00</b>	<b>1,709,715,319.00</b>	<b>900,000,000.00</b>	<b>66%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	2,588,118,405.00	11,596,914.00	2,599,715,319.00	1,487,480,156.65	1,112,235,162.35	57%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>2,600,118,405.00</b>	<b>11,596,914.00</b>	<b>2,599,715,319.00</b>	<b>1,487,480,156.65</b>	<b>1,112,235,162.35</b>	<b>57%</b>
<b>SURPLUS/(DEFICIT)</b>						

The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

\_\_\_\_\_  
**Chief Officer**

**Name:** .....

**ICPAK No.**.....

\_\_\_\_\_  
**Head of Treasury Accounts**

**Name:**.....

**ICPAK No.**.....

## **VII: 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.

#### **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.

## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **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.

## **BARINGO COUNTY GOVERNMENT**

### **Reports and Financial Statements**

**For the year ended June 30, 2017**

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#### ***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 2017, 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.

#### **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.

### **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **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

## **BARINGO COUNTY GOVERNMENT**

### **Reports and Financial Statements**

#### **For the year ended June 30, 2017**

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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.

#### **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.

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **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.

#### **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 budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 28<sup>th</sup> June 2016 for the period 1<sup>st</sup> July 2016 to 30 June 2017 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the *entity's* actual

## **BARINGO COUNTY GOVERNMENT**

### **Reports and Financial Statements**

#### **For the year ended June 30, 2017**

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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.

**NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHQUER RELEASES**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	814,544,492.00	355,246,082.00
Total Exchequer Releases for quarter 2	790,587,301.00	1,132,346,886.00
Total Exchequer Releases for quarter 3	1,197,859,547.00	1,110,144,006.00
Total Exchequer Releases for quarter 4	1,988,446,850.00	1,842,839,052.00
<b>Total</b>	<b>4,791,438,190.00</b>	<b>4,440,576,026.00</b>

**2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

<b>Name of Donor</b>	<b>Date received</b>	<b>Amount in foreign currency</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>	-	-	-	-
<b>Grants Received from Multilateral Donors (International Organisations)</b>	-	-	-	-
<b>Grants Received from other levels of government</b>	-	-	-	-
<b>Total</b>	-	-	-	-

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
DANIDA Funds- Ministry of Health	25,970,000.00	-
User fee foregone Ministry of Health	13,370,516.00	12,950,107.00
Result Based Financing Ministry of Health	77,761,278.00	17,224,300.00
Maternal Health Care-Ministry of Health	61,751,000.00	51,262,500.00
Road maintenance Fuel levy Min. of Transport	73,620,416.00	56,410,084.00
Health Workers Salaries Ministry of Health	107,229,000.00	-
<b>TOTAL</b>	<b>359,702,210.00</b>	<b>137,846,991.00</b>

**4 PROCEEDS FROM DOMESTIC BORROWINGS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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

**5 PROCEEDS FROM FOREIGN BORROWINGS**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	-	-

*NOTES TO THE FINANCIAL STATEMENTS*

**PROCEEDS FROM SALE OF ASSETS**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
<b>Total</b>	-	-

**6 REIMBURSEMENTS AND REFUNDS**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
<b>Total</b>	-	-

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7 RETURNS OF EQUITY HOLDINGS**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**8 COUNTY OWN GENERATED RECEIPTS**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Rents	12,916,819.00	16,744,873.00
Other Property Income	3,216,957.00	1,158,190.00
Sales of Market Establishments	36,985,511.00	37,215,442.00
Receipts from Administrative Fees and Charges	-	38,098,248.00
Receipts from Administrative Fees and Charges - Collected as AIA	-	2,893,400.00
Receipts from Incidental Sales by Non-Market Establishments	-	65,921,984.00
Receipts from Sales by Non-Market Establishments	10,937,110.00	-
Business permits	32,366,030.00	-
Environment & conservancy	62,320,050.00	46,431,538.29
Market/trade centre fee	35,942,724.00	-
Public health services	4,080,680.00	-
Slaughter houses administration	11,601,340.00	3,930,042.00
Other health & sanitation(Hospitals)	71,192,444.40	69,475,982.00
<b>TOTAL</b>	<b>281,559,665.40</b>	<b>281,869,699.29</b>

**9 RETURNED CRF ISSUES**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Recurrent account	-	-
Development account	-	-
Deposit account	23,689,986.00	-
<b>Total</b>	<b>23,689,986.00</b>	<b>-</b>



**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10 COMPENSATION OF EMPLOYEES**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	1,248,288,438.85	1,016,472,961.05
Basic wages of temporary employees	205,068,372.00	316,228,868.05
Personal allowances paid as part of salary	790,217,040.60	746,306,014.85
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	36,274,006.05	81,553,136.15
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>2,279,847,857.50</b>	<b>2,160,560,980.10</b>

**11 USE OF GOODS AND SERVICES**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	45,492,919.45	40,752,972.30
Communication, supplies and services	9,364,445.70	11,040,113.10
Domestic travel and subsistence	115,279,972.53	141,747,705.10
Foreign travel and subsistence	7,886,265.00	42,561,858.10
Printing, advertising and information supplies & services	31,866,077.00	61,083,026.75
Rentals of produced assets	10,642,857.00	9,773,425.25
Training expenses	39,810,911.65	39,604,472.25
Hospitality supplies and services	33,972,074.55	47,618,872.90
Insurance costs	62,084,276.00	13,636,761.00
Specialized materials and services	206,417,008.70	146,437,793.70
Office and general supplies and services	9,864,860.40	12,785,485.35
Other operating expenses	174,343,026.90	41,107,661.20
Routine maintenance – vehicles and other transport equipment	26,049,603.95	27,146,614.80
Routine maintenance – other assets	10,225,641.00	4,107,649.00
Fuel, oil and Lubricants	40,059,879.35	43,675,013.45
<b>Total</b>	<b>823,359,819.18</b>	<b>683,079,424.00</b>

**BARINGO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**12 SUBSIDIES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
Others Funds	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**13 TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Central government entities		
County Assembly	556,666,885.00	331,721,140.00
Transfers to Other Counties	-	-
<b>TOTAL</b>	<b>556,666,885.00</b>	<b>331,721,140.00</b>

**14 OTHER GRANTS AND OTHER PAYMENTS**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	30,000,000.00	54,000,000.00
Emergency relief and refugee assistance	28,510,656.00	52,300,000.00
Subsidies to small businesses, cooperatives, and self employed	12,777,244.00	11,080,907.60
Other Current Transfers, Grants	86,513,261.70	183,879,239.00
Other Capital grants and transfers	-	-
<b>Total</b>	<b>157,801,161.70</b>	<b>301,260,166.60</b>

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

**15 SOCIAL SECURITY BENEFITS**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	-	4,013,910.80
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	<b>-</b>	<b>4,013,910.80</b>

(Explain where the benefits are remitted and who the beneficiaries are)

**16 ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	570,098,226.10	328,758,164.05
Refurbishment of Buildings	34,990.00	147,524,123.60
Construction of Roads	394,735,980.20	253,955,311.00
Construction and Civil Works	381,525,891.45	418,746,299.60
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	61,452,421.00	35,833,902.90
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	5,754,674.00	14,173,103.05
Purchase of ICT Equipment	501,538.60	1,141,121.40
Purchase of Specialized Plant, Equipment and Machinery	5,427,702.00	60,113,251.25
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	14,446,886.00	14,995,038.90
Research, Studies, Project Preparation, Design & Supervision	28,799,840.40	7,453,635.00
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	24,702,006.90	17,250,000.00
Acquisition of Intangible Assets	-	-
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
<b>Total</b>	<b>1,487,480,156.65</b>	<b>1,299,943,950.75</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17 FINANCE COSTS, INCLUDING LOAN INTEREST**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**18 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19 OTHER PAYMENTS**

	<b>2016 - 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	23,622,362.30
	<b>-</b>	<b>23,622,362.30</b>

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**21A: Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2016 – 2017	2015 – 2016
				Kshs	Kshs
Baringo County Rev Collection Acc 1142790762	\$ 16,785.56	Revenue	Ksh. 102	1,712,127.12	745,477.00
Baringo County Rev Collection Acc 1141231549	13,902,626.37	Revenue	N/A	13,902,626.37	19,448,615.27
Baringo District Hospital Acc 1149507659	461,969.50	Revenue	N/A	461,969.50	2,507,227.00
Marigat Sub-District Hospital Acc 1149507950	200,111.00	Revenue	N/A	200,111.00	573,796.00
Kabartonjo District Hospital Acc 1149508043	279,176.50	Revenue	N/A	279,176.50	255,780.00
Eldama Ravine District Hospital Acc 1149507837	244,249.50	Revenue	N/A	244,249.50	3,517,079.00
Chemolingot District Hospital Acc 1149508108	65.00	Revenue	N/A	65.00	30,750.00
Baringo county revenue fund 1000171561	934,730.960.00	Revenue	N/A	934,730.960.00	575,551,890.70
Baringo county development 1000170999	697,345.85	Payment	N/A	697,345.85	286,095,633.95
Baringo county recurrent 1000171097	2,155,971.50	Payment	N/A	2,155,971.50	497,093.85
Baringo County World Bank Special Purpose 1000288949	61,137,061.00	Payment	N/A	61,137,061.00	17,224,300.00
Baringo County Road Maintainance Levy 1000268344	54,279,206.00	Payment	N/A	54,279,206.00	28,205,042.00
Baringo County Danida Special Purpose 1000288957	12,985,000.00	Payment	N/A	12,985,000.00	-
<b>Total</b>				<b>1,082,785,869.34</b>	<b>934,652,684.77</b>

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**21B: CASH IN HAND**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	1,106,380.80	1,172,715.00
Cash in Hand – Held in foreign currency	937,830.00	361,400.00
<b>Total</b>	<b>2,044,210.80</b>	<b>1,534,115.00</b>

**Cash in hand is also analysed as follows:**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Kabarnet Town	150,257.00	40,655.00
Eldama Ravine Town	47,666.80	124,270.00
Hospitals	52,390.00	143,415.00
Baringo Central Sub County	25,750.00	60,400.00
Baringo South Sub County	253,920.00	302,125.00
Baringo North Sub County	53,180.00	11,900.00
Tiaty Sub County	348,900.00	168,190.00
Mogotio Sub County	23,642.00	36,120.00
Eldama Ravine Sub County	150,675.00	285,140.00
Lake Bogoria National Reserve	937,830.00	361,400.00
<b>Total</b>	<b>2,044,210.80</b>	<b>1,534,115.00</b>

**22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	2,590,891.00	5,662,720.00
Clearance accounts	-	-
<b>Total</b>	<b>2,590,891.00</b>	<b>5,662,720.00</b>

[See ANNEX 5]

**23. ACCOUNTS PAYABLE**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**24. FUND BALANCE BROUGHT FORWARD**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	934,652,684.77	980,203,194.98
Cash in hand	1,534,115.00	1,420,508.00
Accounts Receivables	5,662,720.00	80,000.00
Accounts Payables	-	-
<b>Total</b>	<b>941,849,519.77</b>	<b>981,703,702.98</b>

**25: PRIOR YEAR ADJUSTMENTS**

Description of the error	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	(5,662,720.00)	-
Others ( <i>specify</i> )	-	(95,072,172.95)
<b>TOTAL</b>	<b>(5,662,720.00)</b>	<b>(95,072,172.95)</b>

**IX. OTHER IMPORTANT DISCLOSURES**

**26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	43,248,029.34	23,965,139.65
Construction of civil works	-	-
Supply of goods	14,773,134.00	47,680,314.50
Supply of services	20,820,360.90	62,570,084.72
	<b>78,841,524.24</b>	<b>134,215,538.87</b>

**26.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Senior management	-	-
Middle management	80,664,718.11	50,532,091.81
Unionisable employees	-	-
Others ( <i>specify</i> )	-	-
	<b>80,664,718.11</b>	<b>50,532,091.81</b>



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**26.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others ( <i>specify</i> )	-	-

**27 RELATED PARTY DISCLOSURES**

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

The following comprise of related parties to the County Government:

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

**Related party transactions:**

	<b>2016/2017</b>	<b>2015/2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management compensation	-	-
	=====	=====
Transfers to the County Assembly	556,666,883.00	331,721,140.00
Transfers to other County Government entities	-	-
Transfers to County Ministries and Departments	-	-
Transfers from other County Government Entities	-	-
	=====	=====

**BARINGO COUNTY GOVERNMENT****Reports and Financial Statements****For the year ended June 30, 2017**

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**28 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.

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

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	A	B	c	d=a-c		
<b>Construction of buildings</b>				43,248,029.34	23,965,139.65	
1.						
2.						
3.						
<b>Sub-Total</b>	-			43,248,029.34	23,965,139.65	
<b>Construction of civil works</b>				-	-	
4.						
5.						
6.						
<b>Sub-Total</b>	-			-	-	
<b>Supply of goods</b>				14,773,134.00	47,680,314.50	
7.						
8.						
9.						
<b>Sub-Total</b>	-			14,773,134.00	47,680,314.50	
<b>Supply of services</b>						
10.				20,820,360.90	62,570,084.72	
11.						
12.						
<b>Sub-Total</b>	-			20,820,360.90	62,570,084.72	
<b>Grand Total</b>	-			<b>78,841,524.24</b>	<b>134,215,538.87</b>	

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>					-	-	
1.							
2.							
3.							
<b>Sub-Total</b>		-			-	-	
<b>Middle Management</b>					80,664,718.11	50,532,091.81	
4.							
5.							
6.							
<b>Sub-Total</b>		-			<b>80,664,718.11</b>	<b>50,532,091.81</b>	
<b>Unionisable Employees</b>						-	
7.							
8.							
9.					-	-	
<b>Sub-Total</b>		-			-	-	
<b>Others (specify)</b>					-	-	
10.							
11.							
12.							
<b>Sub-Total</b>		-			-	-	
<b>Grand Total</b>		-			<b>80,664,718.11</b>	<b>50,532,091.81</b>	

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**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

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

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2015/2016</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2016/2017</b>
Land	30,500,000.00	24,702,006.90	-	<b>55,202,006.90</b>
Buildings and structures	-	-	-	-
Transport equipment	341,920,970.00	61,452,421.00	-	<b>403,373,391.00</b>
Office equipment, furniture and fittings	89,448,197.00	5,754,674.00	-	<b>95,202,871.00</b>
ICT Equipment, Software and Other ICT Assets	26,221,845.00	501,538.60	-	<b>26,723,383.60</b>
Other Machinery and Equipment	9,071,379.00	5,427,702.00	-	<b>14,499,081.00</b>
Heritage and cultural assets	5,915,000.00	-	-	<b>5,915,000.00</b>
Intangible assets	-	-	-	-
<b>Total</b>	<b>593,077,391.00</b>	<b>97,838,342.50</b>	-	<b>690,915,733.50</b>

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**ANNEX 6-BANK BALANCES FOR OTHER ACCOUNTS**

<b>Account Name</b>	<b>Account No.</b>	<b>Bank</b>	<b>Account Type</b>	<b>Amount</b>
Baringo County SME Fund Account Acc	1390262572758	Equity Bank	Fund Account	3,132,480.00
Baringo Bursary Fund Account Acc	1390262458895	Equity Bank	Fund Account	2,712,102.00
Baringo County Community Wildlife Conservation Fund	01565100501395	Skyline Sacco	Fund Account	5,366.20
Baringo County Emergency Fund Acc	1422765000010	Transnational Bank	Fund Account	473,208.45
Baringo County Department(Lake Bogoria Grants)Acc	1424355000010	Transnational Bank	Grant Account	1,476,494.00
Baringo County Youth and Women Fund Acc	50451184601	Boresha Sacco	Fund Account	11,844.21
Baringo County Cooperative Development Fund Acc	50451152201	Boresha Sacco	Fund Account	1,859,421.08
Baringo County Assembly Fund Acc	1152063324	Kenya Commercial Bank	Fund Account	97,176,180.80
Baringo County (Executive) Car loan Scheme Fund Acc	1179328914	Kenya Commercial Bank	Fund Account	14,965,824.00
Baringo County (Executive) Mortgage Scheme Fund Acc	1179329708	Kenya Commercial Bank	Fund Account	400,729.00
Persons with disability Baringo county	50451280401	Boresha Sacco	Fund Account	6,408,912.10
Kabarnet hospital maternity services	1390262398087	Equity	Payment Account	3,280.00
Maternity health care services-chemolingot	1390262464783	Equity	Payment Account	250,430.00
Maternity health care services-kabartonjo	1390262402687	Equity	Payment Account	20,288.00
Eldama Ravine hospital free maternity service fund	1310262416860	Equity	Payment Account	1,732,545.37
Maternity health care services-marigat	1154163555	Kenya Commercial Bank	Payment Account	1,282,810.00
Baringo county CHMT HSSF A/C	1148499059	Kenya Commercial Bank	Payment Account	6,845.00
Marigat Sub-District Hospital Acc	1149248599	Kenya Commercial Bank	FIF Acc	588,787.30

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Kabartonjo District Hospital Imprest Acc	1149215593	Kenya Commercial Bank	FIF Acc	100,209.45
Chemolingot District Hospital	1149247665	Kenya Commercial Bank	FIF Acc	86,580.25
Kabarnet District Hospital Imprest Acc	1149215399	Kenya Commercial Bank	FIF Acc	3,877.00
Eldama Ravine Sub District Hospital Imprest Account	1149251662	Kenya Commercial Bank	FIF Acc	5,451,834.55
	<b>TOTALS</b>			<b>138,150,048.76</b>