



MEMORANDUM TOWARDS APPROVAL OF THE BARINGO COUNTY BUDGET ESTIMATES 2023/24 PRESENTED TO THE COUNTY ASSEMBLY OF BARINGO BY THE BARINGO CIVIL SOCIETY ORGANISATIONS FORUM.

Submitted on 7th June, 2023.

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Introduction:

BACSO Forum is a network of civil society organizations operating in Baringo with a shared vision of promoting effective county governance and participatory development. BACSO Forum was established in the year 2015 to provide a coordinated framework for civil society organizations to undertake activities, projects and programs that enhance participatory, accountable and responsive county governance and development. Among the interventions of the forum are: civic education; capacity building of various stakeholders in governance and development process; mobilizing citizens to participate in key county governance process; initiating social accountability initiatives such as community contracting, social audits; Community Scorecard, participatory budget analysis and Public Expenditure Tracking Surveys.

Pursuant to the call for submissions dated 5th June, 2023, and in fulfillment of our mandate, BACSO Forum hereby presents our submission for your consideration in the approval of the Baringo County Budget Estimates 2023/2024.

This memo has been prepared through analysis and consultations with BACSO Forum members and select Budget Champions (see annex 1 for the list of participants).

Overall Observations

Out of the total county budget of Ksh. 7.128 Billion, the County Executive Services and the County Assembly receive the highest share of allocation with 50.48% and 10.79% respectively.

Among the service delivery departments, Health Services and Water and Irrigation Departments continue to receive the highest share of allocation with 8.32% and 8.19 %.

With regards to changes in the share of allocation, the Department of Trade, Industry and Tourism- Budget is increasing from Ksh. 100 M to Ksh. 428 M. However, the budget-lines are transparent enough to understand what exactly we shall be doing. For example-‘*Development of Releng Tourism Site*’ and ‘*Geo sites sensitization Development*’ each allocated ksh. 5 M

More details should also be provided about the Aggregated Industrial Park at Kimose allocated Ksh. 350 M. Even though this is a nation-wide initiative, the investment is substantial (100 M as conditional grant and 250 M from the County funds) and thus the County Assembly should demand for a detailed concept note and the county-specific feasibility studies.

Agriculture, Livestock and Fisheries’ budget has **declined sharply from Ksh. 704 M to Ksh. 254 M**. A further look show a massive budget cut in the programme Livestock Market and Value addition from Ksh. 548 M to Ksh. 116 M. This is will definitely affect delivery of services in the sector.

There is no Allocation to setting up of **e-extension system**. Instead the County intends to purchase a vehicle at Ksh. 6.5 M and support extension services to a tune of Ksh. 2.5 M. BACSOF doubts the efficiency of these allocations in comparison with investment in the e-extension services.

Our attention is drawn to the County Government’s intention to complete a number of flagship projects initiated previously. As indicated in the executive summary, completion of these projects would result in socio-economic transformation. However, the office of the auditor general has queried some of these projects for multiple violations of public finance management principles. **See table 1 below for project-specific analysis**

Table 1: Analysis of flagship projects

Project	Allocation (Ksh)	Completion Timeline indicated in the PBB 2023/24	Queries by the OAG
Milk Processing Plant in Koibatek Sub-County (50,000 Litre/ day)	50 M	2025	<p>The project was expected to start 15th July 2016 and be completed on 30th November 2016 at a contract sum of Ksh. 19.67 M.</p> <p>A payment of Ksh. 3.195 M was made outside the contract period</p> <p>The contractor abandoned the site since April 2017.</p> <p>The contract was terminated on 26th April 2018, having been paid Ksh. 9,822,340.</p> <p>Material left on site, including sand and cement, valued at Ksh. 170,000 were found missing</p>

Milk Cooler in Kabartonjo	8 M	2025	Not sampled so far
A poultry meat processing plant in Mogotio	0	Beyond 2026	Not sampled so far
A leather development center in Mogotio	0	Beyond 2023	The project has been paid the full contract sum of Ksh. 13,976,480 , yet the project was not complete (OAG, 2018/19)
Maoi Abattoir	29 M	2025	Not sampled
Loruk Slaughter House	6 M	2025	Not sampled
Barwessa Slaughter House	5 M	2025	The project was expected to start on 7 th April 2014 and be completed on 7 th December 2014 at contract sum of Ksh. 27, 890,668.80. As at 30 th June 2018, the contractor had been paid Ksh. 18,404,478.80 on the basis of quantification of the work done by Public Works Department. Out of the Ksh. 8,715,786 was paid outside the contract period.
Ngentalel Slaughter Houses	15 M	2025	Not sampled
Completion of Surgical Block	92 M		Contract sum was Ksh. 138, 670, 470. Cumulative payment was Ksh. 20,967,712 and the project was incomplete and behind schedule. (OAG, 2018/19) A payment of Ksh. 9,394,045 was paid within FY 2019/20 yet the contractor was not on site and the project appeared to have been abandoned (OAG, 2019/20)
Completion of Kabarnet Stadium	13.9 M		Out of a contract sum of Ksh. 17,500,000, the Contractor has been paid Ksh. 16,776,268 yet the project was not complete, the contract had expired and the contractor was not on site. There was payment of Ksh. 3.08 M outside the contract period. The BQ provided for 2 goal posts at Ksh. 186,000 but during site verification the goal post were not on site. Land ownership documents were not availed for verification

While the need for Program Based Budget has been emphasized in the foreword, **service delivery oriented outputs/targets cannot be deciphered in the Baringo County Program Based Budget for FY 2023/24**. Most departments emphasize projects/ activities they are implementing as opposed to the service

delivery outputs. It would have been for good for each department to have an introduction to give overall service delivery targets for the year (See snippet below of the National Budget)

During the Medium Term FY2023/24 – 2025/26, the State Department will continue to implement the priorities under three programmes namely; General Administration, planning and support services; water resources management; and water sewerage and infrastructure development. The State Department projects that by the end of FY 2025/26, 78% of the population will have access to safe drinking water with urban water coverage increasing from 87% to 89% while rural coverage increasing from 61.5% to 67%. Access to improved sanitation is expected to increase from 76% to 80% while sewerage coverage in urban areas is expected to increase from 32% to 36% during the period. d to increase from 32% to 36% during the period.

Save for operations of the county rig and rehabilitation of water supplied allocated Ksh. 7 M and Ksh. 3 M respectively, **there are no flagship projects in the Department of Water and Irrigation** to promote water access in water scarce locations.

The detailed PBB for the Department of Sports, Gender, Culture and Social Services is missing completely. What is provided for in page 188 to 120 is the PBB for the Department of Roads, Transport, Public Works and Infrastructure

Key asks to the County Assembly of Baringo

1. Interrogate the implication of huge budget cuts for various departments and programmes on service delivery.
2. Demand for a comprehensive review report for all flagship projects to unbundle the challenges behind completion whether governance/ accountability, financial, technical or social and thus make informed budget decisions. The Assembly may as well seek the opinion of Office of the Auditor General and Controller of budget on the matter,
3. Demand for a detailed Programme Based Budget with each department stating the service delivery outputs and adequate details for each budget-line.
4. Consider flagship projects in water sector targeting water-scarce

REVENUE ANALYSIS

The Baringo County Budget 2023/24 is premised on the equitable share of Ksh. 6.640 Billion expected from equitable share, 365 M expected from local revenue and Ksh. 125 M from conditional grants.

The equitable share and conditional grants are realistic going by the projections provided in the Budget Policy Statement (Pg. 72).

The local revenue target of 365 M is not realistic going by the historical performance of the county as detailed in **table 2 below**. Generally, Baringo County Government is **far from reaching its estimated potential of**

about Ksh. 517 Million, excluding revenue from the game reserve. According to CRA Own Source report¹ 2019, Baringo County raised about 50% of the total revenue potential in last 6 years i.e. between 2013/14 and 2019/20. Revenue underperformance is a missed opportunity for the County Government to finance service delivery sustainably.

Table 2: Analysis performance of own source revenue in Baringo County

Local Revenue Performance in Baringo County

FY	Target (Ksh.M)	Actual (Ksh. M)	Variance (Ksh. M)	Growth
2015/2016	300	279	(21.00)	
2016/2017	330	286	(44.00)	3%
2017/2018	350	308	(42.00)	8%
2018/2019	371	359	(12.00)	17%
2019/2020	393	301	(92.00)	-16%
2020/2021	346	205	(141.00)	-32%
2021/2022	288	265	(24)	29%
2022/2023	312	213 (March 2023)		
2023/2024	365			
Source:	OCOB/ CBIRs			

Under-collection, non-collection and under-estimation of own source revenue have featured in the Office of the Auditor General Reports for Baringo County since FY 2013/14- 2020/21. Some of the specific recurrent issues include:

- Non-collection of Plot Rate and rent- *Outstanding land rates have increased from Ksh. 113 M as at June 2019 to Ksh. 130 M as at June 2020 to 144 M as at June 2021.*
- Uncollected Rent from Housing Unit- *In 2020/21, the County collected only Kshs.780,500 from housing units with an expected annual revenue amounting to Kshs.5,448,000 resulting to uncollected rent arrears totaling to Kshs.4,667,500*
- Underestimation of land rates due to *use of old valuation role dating back to 2009 developed by the defunct county council*
- Revenue leakage e.g. *in 2019/20-ksh. 2,508,820 collected under health and sanitation was not banked; as at 30 June, 2020 Kshs.15,181,100 received from sale of goats at Kimalel Goat Auction had neither been banked into the County Revenue Fund account nor disclosed in the financial statements; In 2020/21, Ksh.81,837,356 was received from other health and sanitation revenue, however only ksh.78,717,044 was reflected in bank statements.*

¹ <https://cra.go.ke/download/counties-efforts-towards-revenue-mobilisation-report/?wpdmdl=2411&refresh=6218e052035ec1645797458>

A research² by IBPK and CEDGG in 2022 showed that **only 26 out of 188 eligible health facilities claim the funds** under the Linda Mama Scheme. Since then the Department of Health Services has put in several measure measures for improved uptake of the Linda Mama Scheme including and not limited to training, technical support (job aids) and mentorship. This has yielded fruits as up to 53% of health facilities are now claiming. Even then, Baringo County is yet to achieve full potential as this programmes is still dependent on the goodwill of the front-line service providers and this explains why **close to 50% of health facilities are still not claiming**.

We also note that Hospital Revenue is constantly increasing, yet service delivery in hospitals is hardly improving. **There persistent complaints of shortage of drugs, non-pharmaceuticals, critical equipment and linen.**

Introduction of new revenue streams (or further disaggregation) is a positive step towards transparency and accountability for all revenue streams. These include: *County Housing, Parking Fees, Advertising and Promotion, Physical Planning and Development, Liquor Licenses and Hire of County Machinery.* **The question is which revenue streams were they part of?** It would be important to disclose full year performance for each of the ‘new’ stream (for at least to past years) to enable an objective review of the target.**Key asks to County Assembly:**

1. Push the County Treasury to put in place measures to address the **under-collection, non-collection and under-estimation** for specific sources which have featured in the Office of the Auditor General Reports for Baringo County since FY 2013/14- 2020/21 including:
 - Under performance of property revenue
 - Non-collection of Business Permits and **Land rates**
 - Underestimation of land rates due to use of old valuation role dating back to 2009 developed by the defunct county council
 - Untapped ready revenue sources
2. Lake Bogoria Game Reserve being a key source of revenue for Baringo **upgrading of infrastructure as well as diversification of the products therein**, should be our top priority in terms of strategic revenue generation projects.
3. While we laud introduction of the programme **Development and Maintenance of Geopark**, the County Assembly should demand for details of the specific projects being implemented (page 176 of the Budget Estimates).
4. The County Assembly should interrogate the impact of the projects to be implemented under the programme **‘Revenue Services Development’**
5. The County Assembly should conduct spot checks to arrest leakages and underperformance. Revenue performance targets should be infused in the performance contracts for all relevant officers, including mechanisms to incentivize good performance.
6. Service delivery in health facilities should be improved accompanied by **public sensitization and training of front-line service providers on NHIF requirements** in order to increase the hospital revenue.
7. Push for digitization of all revenue sources to improve convenience, efficiency and accountability.
8. Fast-track formulation of a policy for management of county machinery

² <https://internationalbudget.org/wp-content/uploads/NHIF-Report-Baringo-County-August-2022.pdf>

SECTOR-SPECIFIC ISSUES AND ASKS

WATER AND IRRIGATION DEPARTMENT

The Government of Kenya, through the Vision 2030, committed 100% coverage of safe water supply and 100% access to basic sanitation services by 2030. Even with this commitment, the Kenya National Bureau of Statistics, through the 2019 Kenya Population and Housing Census³, showed that **only 35% of the residents of Baringo have access to improved sources of water**. The situation is dire for residents in severely underserved locations such as **Silale and Tirioko** where **less than 10%** of the residents have access to clean water.

Baringo County has been rocked by a cycle of drought and related human conflicts and thus development of water resources would go a long way in promoting sustainable peace and development in the county.

Need for more O&M in Water Sector

In our analysis of the 2023/25 budget, we note that the Department of Water and Irrigation has been allocated Ksh. 45 M for Operations and Maintenance. Out of this, a whopping **30 M goes to payment of electricity bills, (Up from Ksh. 27M in 2023/24) mainly for Kirandich Water Services Company** (In the first place, is this sustainable?); about Ksh. 10 M goes to office supplies, meetings, workshops etc; about Ksh. 4 M Million is allocated for routine maintenance and **only Ksh. 2 M is left to facilitate technical officers** to implement the **Ksh. 584 M development budget**, roll over notwithstanding. The situation was the same in 2022/23

Coupled with understaffing, continuous low allocation to O&M, limits the capacity of the department to undertake *timely design (data collection), quality control (supervision) and routine maintenance*

As at end of quarter 3 for FY 2022/23, the Department of Water and Irrigation had absorbed 90% of its O&M Budget while only 21% of the development budget had been utilized. This denotes that a problem of imbalance between operations and maintenance and the development budget.

The budget-line for rehabilitation of water supply has been implemented for 3 years now; *Does the reduction of the budget from Ksh. 10 M means to Ksh. 3 M mean that the demand for the service has reduced?*

Key Asks to County Assembly:

1. Allocate water flagship projects to Tiaty East, Tiaty West and other underserved locations in Baringo North, Baringo South and Mogotio Sub-counties.
2. Prioritize completion of previously funded projects; Consider first charge to projects affected by previous Supplementary Budgets e.g. *the 1st Supplementary Budget for FY 2022/23 which slashed the Department of Water and Irrigation sector budget by Ksh. 62 M.*
3. Allocate enough resources to each water project to facilitate speedy completion and thus improved water services; Align the water infrastructure development budgets to the **Baringo County Water Projects Cost Reference**.
4. Strengthen feasibility studies for investment in viable water projects

³ <https://www.knbs.or.ke/?wpdmpro=2019-kenya-population-and-housing-census-volume-iv-distribution-of-population-by-socio-economic-characteristics>

5. Sustain the budget lines for repair of water schemes and demand for a detailed list of project that have been repaired so far and those planned
6. As water project are being completed , there is need for training of Water Project Management Committees towards sustainable management of water projects; in the long run there will be need
7. Protection of Water Catchment/ Water sheds in the County is urgent

HEALTH SERVICES

As indicated in the table 1 below, some of the Baringo County Health Indicators are below the national average:

Table 3: Analysis of Health Sector Indicators for Baringo County

Indicator	Baringo County Average	National Average	Source
Percentage of children age 12–23 months who were fully vaccinated (basic antigens) at any time before the survey	85%	80%	DHS 2022 ⁴
% of women who had a live birth in the 2 years preceding the survey completed 4+ ANC Visits	49.4%	66%	DHS 2022
% of women who had a live birth in the 2 years preceding the survey- who gave birth in health facility	58%	82%	DHS 2022
Skilled Delivery - 2 years preceding the survey	83%	89%	DHS 2022
Facility Maternal Mortality Rate	73%	92%	Kenya Health Sector Strategic Plan-MTR Report Statistical Report- December 2020 ⁵
National Health Insurance Fund (NHIF)	17 %	26%	Heath Kenya Health Policy Project ⁶
Nurse patient ratio (per 100,000)	70	250 (WHO recommended)	Heath Kenya Health Policy Project ⁷

There has been a perennial shortage of drugs in Baringo County. The phrase *'Hakuna Dawa'* (citizens' feedback) has become synonymous with the state of service delivery in dispensaries and health centres in

⁴ <https://www.knbs.or.ke/6569-2/>

⁵ <https://www.health.go.ke/wp-content/uploads/2022/01/KHSSP-MTR-Syntheis-Report2021.pdf>

⁶ <https://www.healthpolicyproject.com/pubs/291/Baringo%20County-FINAL.pdf>

⁷ <https://www.healthpolicyproject.com/pubs/291/Baringo%20County-FINAL.pdf>

Baringo County. This has also denied the County Government an opportunity to raise revenue through NHIF to bolster health financing as very few citizens choose the facilities run by the County Government as their preferred point of service.

As per the County Health Strategic Plan 2018-2020, the department of health services undertook a comprehensive quantification exercise in March 2017 using and extrapolating data collected from 25 county health facilities (5 hospitals, 9 health centres and 11 dispensaries) and established that the annual commodity requirements at **Ksh. 430 million. With the increase in population the requirement could be well over 600 M.**

The 2023/24 Budget Estimate has allocated a total of totaled **Ksh 194 million for health commodities** (Medical Drugs- 180 M, Dressing and Other non-Pharmaceuticals- 10 M and Laboratory Materials, Supplies and Small Equipment- 4 M). **This is just 45% of the estimated requirement of 430.**

We laud an increase in allocation to FIF from Ksh. 74 M to Ksh. 130 M. This will ensure that the monies collected in health facilities are ring-fenced to improve service delivery.

Equally, we laud the increase in preventive and Promotive health from Ksh. 207 M to Ksh. 408 M and increase from 31% to 69% of the department's budget. Even then, only Ksh. 84 M is going to recurrent budgets while the 324 is going to development, yet a lot of preventive and Promotive health activities are recurrent in nature.

We are also note that the Department of Health Services targets to recruit 220 staff on contract and 3 medical specialists annually (Pg.87 of the PBB 203/24). *Is this target budgeted for?*

Information shared by the Department Health Services shows that **71 Health facilities in Baringo County** are not operational due **to lack of staff, drugs and equipment**. Some of these facilities are in locations where their services are needed and therefore their operationalization is not only necessary but urgent.

According to CRA Technical Report⁸ on the 3rd Basis on Revenue Sharing, **Baringo County has surpassed the health facilities required by over 105 facilities;** as such the budget should shift from construction of additional health facilities towards operationalization of existing ones, which requires substantial allocation to O&M.

The draft CIDP 2023-2027, under the fact sheet, shows that there are inequalities in access to health services from one sub-county to another. For example, while the ratio of patient to nurse in Baringo Central in 1: 598, in Tiaty West its 1: 3197, **5 times worse.** See table 4:

⁸ <https://cra.go.ke/download/technical-report-of-the-third-basis-on-revenue-sharing-among-county-governments-3/>

Table 4: Nurse patient ratio in per sub-county in Baringo County

Sub-county	Nurse patient ratio per sub-county	National Ratio	Globally Accepted standard
Baringo Central	1 nurse to 598 patients	1 nurse to 970 patients	1 nurse to 400 patients
Koibatek	1 nurse to 893 patients		
Mogotio	1 nurse to 1,084 patients		
Baringo South	1 nurse to 1,281 patients		
Baringo North	1 nurse to 1,808 patients		
Tiaty East	1 nurse to 2,447 patients		
Tiaty West	1 nurse to 3,197 patients		

Source: Baringo County CIDP 2023-2027, Annex 1-County Fact Sheet

Key Asks to County Assembly:

1. Prioritize Preventive and Promotive Health Care with a focus on revitalizing **Community Health Strategy**; allocate monies for **stipends for CHVs** to keep them motivated and engaged to continually improve community health awareness and health-seeking behavior.
2. Allocate at least **Ksh. 600 M** to drugs and non-pharmaceuticals to reduce stock out rates
3. Allocate resources to operationalize health facilities constructed previously, prioritize remote locations in the county, where distance to primary health care facilities is beyond the 5kms standard set by WHO.
4. Even with wage bill challenge, the County Government should find innovative approaches to increase medical staff in the county; this should be accompanied by rationalization as per the nurse: patient ratio by sub-counties (indicated in the CIDP).

SOCIAL PROTECTION

- According to the National Crime Research Centre report for 2018, rape cases in Baringo county were 20% against the national prevalence of 42%; FGM county prevalence rate stood at 13.5 as compared to the national rate of 1.35; GBV reported cases were 5.2% against the national average of 9.2% and defilement cases stood at 3.9% in the county against the 7.1% national average. Though most incidences go unreported, Baringo County is mapped as a **hotspot in FGM**.
- There is high unemployment rates among youth, women and PWDs- According to the 2019 census report, 28,604 people are either seeking job or have no work.
- While the citizens have variously prioritized youth, women and PWDs empowerment programmes i.e. *poultry project, galla goats, car wash, salon etc.*, most of these projects fail to achieve the intended

objectives due to lack the requisite skills among the beneficiaries. See below feedback from sample beneficiaries:

- *'Hiyo Project ilinyonya pesa zetu sana hadi tukaamua kugawana hao kuku, na wengine wetu walifika mahali wakagive up.'* a young lady in Eldama Ravine FGD on impact of county government social protection programmes
- *'When Government was designing this poultry project, did they ask questions such as do these groups have technical capacity to manage it, did they have shelter for the chicks , did they have the knowledge required, did they have feeds?'* a comment by a social development officer on the county government subsidy programmes for women, youth and PWDs.

Notable Gaps

- Affirmative Action for PWDs and elderly has been reduced from Ksh. 50 M to Ksh. 6 M- This will negate the gains in terms of number of beneficiaries.
- The Gender development has only Ksh. 2 M allocated to the programme on gender development in Lembus Perkera
- **Ksh. 750,000** allocated for support to Gender Mainstreaming, women groups, international days, GBV, women peace awareness programmes is too small

Broader Policy Concerns

- A key gap is lack of policy for sustainable management of subsidies provided by the county government of Baringo
- There have been inconsistencies in **data on beneficiaries** of government subsidies; disaggregated by location, gender etc.
- There are persistent complaints on delayed disbursement of the NHIF subsidy for Persons with Disability and the elderly, which has affected access to medical services among the intended beneficiaries.
- For revolving funds, the budget document have failed to analyze the status of returns, including any gains (interest) that could be reinvested to benefit more youth and women.

Key Ask:

1. Given the high prevalence of GBV in Baringo County, construction of county rescue centre is long overdue
2. Awareness creation on GBV should be prioritized. The Department of Gender should increase budget allocation for international gender days which have been helpful in increasing awareness and action on the GBV.
3. The County Assembly should ask the department to indicate the specific gender days supported and the details of the items catered for. This would be helpful for partners who would wish to support the same.
4. Cash transfer to persons with severe disability and old persons should indicate the number of beneficiaries; County Assembly should fast-track formulation of an act to support the Baringo County Older Persons and Persons with Disabilities Fund.

5. The County Assembly should ensure that the affirmative action programme disburses funds in a timely manner to meet the beneficiaries' medical needs.
6. Government subsidies (day old chicks, gala goats, enterprise machineries/ equipment) should be accompanied by capacity building, mentorship and market linkages with relevant departments for extension services, marketing and cooperative building.
7. Fast-track formulation of a policy on sustainable management of county government subsidies for marginalized and vulnerable groups

AGRICULTURE WITH A FOCUS ON LIVESTOCK DEVELOPMENT

- According to the KNBS- KPHC 2019, **80,426 households** out of 142, 518 households in Baringo County practice livestock keeping. For effective service delivery, this requires **at least 200 Livestock Extension Officers** as per the FAO Norms where at least 1 extension officer is needed for every 400 farmers.
- Social audit and livestock production sensitization programs conducted in 14 wards in Baringo County by CEDGG and CRECO in 2019 revealed the following challenges affect productivity in livestock sector:
 - Inadequate deployment of livestock extension officers across the County
 - Inadequate facilitation of existing livestock extension officers such as insufficient motorbikes and fridges (cold chain & cool boxes) for storage of livestock vaccines.
 - Stalled and unoperational livestock projects such as cattle dips, slaughter houses, hay stores and sale yards
 - Weak disease surveillance and unpreparedness in prevention of animal diseases such as Lumpy Skin Disease for cattle and Newcastle in poultry; and
 - Inadequate drought mitigation, response and adaptation strategies

Key Ask:

1. Prioritize livestock production programme to accelerate realization of the potential of Baringo County in livestock productivity and contribute to wealth creation; Revive livestock extension services through replacement of retired staff and facilitation of existing extension workers to deliver on their mandate.
2. Allocate sector's budget to develop an E-services platform to compliment the services provided by livestock extension officers
3. Strengthen livestock disease surveillance and control

IMPROVING EXPENDITURE PERFORMANCE

a) Increasing Roll Over/ Delayed Project Implementation:

The 1st Supplementary Budget for FY 2022/23 show that about Ksh. 2.2 billion was not spent in FY 2021/22. This problem persist at the 3rd quarter budget implementation report for FY 2022/23, indicated that only 21% of the development budget had been absorbed, resulting in an overall budget absorption of 49%. This implies delayed implementation or stalled community projects which continues to deny the community the much needed services.

b) Balance between Development Budget, Personnel Emoluments and Operations and Maintenance

Service delivery is highly dependent on Operations and Maintenance budget. However continuous over expenditure on personnel emoluments eats into the O& M budget thus limiting Baringo County's ability to provide services efficiently.

The Budget Estimates 2023/24 allocates **Ksh. 3.154 Billion to personnel emoluments salaries**. This is 44% of the anticipated revenue of Ksh. 7,129 Billion In 2021/22 the overall expenditure on personnel emoluments was 3.45 Billion, translating to 40% the actual revenue received of Ksh. 8.62 Billion.

This continues to contravene the PFM regulation section 25 (1) (a)(b)- *"...the County Executive Committee Member with the approval of the County Assembly shall set a limit on the county government's expenditure on wages and benefits for its public officers pursuant to section 107(2) of the PFM Act... the limit set under paragraph (a) above, shall not exceed thirty five (35) percent of the county government's total revenue. This has been consistently flagged by the evaluation reports by the auditor general and controller of budget.*

Only 20% of the budget remains for operations and maintenance which continues the cycle of inadequate allocation to operations and maintenance to poor budget absorption.

Key Asks to County Assembly:

1. As the County Assembly budgets for FY 2023/24, it should demand for strategy to improve budget absorption.
2. Interrogate adequacy of allocation to the operations and maintenance budget-line across departments to sustain service delivery and facilitate technical staff to design and supervise implementation of development projects in an efficient manner. **At least 25 % of the departmental budget should go to O&M.**
3. There is need for strategic actions to control the wage bill and bring it to the set threshold.

OTHER KEY CONCERNS

a) Persisting Inequalities in Baringo County

From Table 5 below, it is clear that there still exists glaring inequalities as regards access to water in Baringo from one sub-county to another. While 62% of the residents of Eldama Ravine (Koibatek) have access to improved sources of water in Taity Sub-County only 11% have access to clean water.

Table 5: Distribution of population by sources of water in Baringo County as at 2019

Subcounty	Piped into dwelling	Piped to yard/ plot	Public Tap/ stand pipe	Borehole	Protected Well	Protected spring	Rain/ Harvested Water	Bottled Water	Total Improved sources (%)	Pond	Dam/ Lake	Stream/ River	Unprotected spring	Unprotected well	water vendor	Total unimproved sources (%)
BARINGO	3.60	9.10	3.40	10.10	3.20	1.60	3.40	0.30	34.70	2.20	10.40	46.50	1.90	1.20	3.20	65.40
BARINGO CENTRAL	8.10	20.80	3.60	3.60	0.50	2.60	4.10	0.30	43.60	1.00	2.40	49.10	2.80	0.30	1.00	56.60
BARINGO NORTH	0.80	1.60	1.40	7.00	0.70	2.20	3.30	0.20	17.20	1.60	8.10	68.70	3.30	0.40	0.90	83.00
EAST POKOT	0.40	0.40	0.30	6.30	1.60	0.70	0.60	-	10.30	8.10	11.00	65.70	1.40	1.50	2.00	89.70
KOIBATEK	7.40	20.50	8.20	6.70	11.50	1.40	5.10	0.90	61.70	0.20	1.80	29.20	1.20	1.80	4.20	38.40
MARIGAT	1.10	2.30	3.50	20.50	1.30	1.10	0.80	0.30	30.90	0.50	7.80	49.50	1.50	1.10	8.70	69.10
MOGOTIO	2.40	4.00	1.30	22.30	1.00	0.90	6.60	0.30	38.80	5.60	13.60	36.30	0.60	0.90	4.10	61.10
TIATYEAST	0.20	0.50	1.60	6.60	0.30	1.90	0.40	-	11.50	2.10	51.30	29.90	2.10	2.90	0.30	88.60

Source: 2019 Kenya Population and Housing Census- Volume IV: Distribution of population by socio-economic characteristics

More inequality manifestations on water are visible as we move to the wards and sub-counties. For example, there are wards such as **Silale and Tirioko where less than 5%** of the residents accessing clean water while others such as Ravine have more than 85%.

BACSOFF acknowledges the climatic conditions of the regions as a contributing factor. Even then the practice of equal budget allocation across the county continues to exacerbate this situation.

Weak feasibility studies and inadequate budget allocations also contribute to this problem. A rapid survey by BACSOFF to profile inequalities at Silale Ward (in October 2021) established that most of the boreholes drilled in the ward are hot and with very high concentration of metal components (Fluoride, magnesium etc.). Examples include: *Toplen, Natan, Napeikore, Nalekat Nasorot and Riongo Borehole* whose yields have been declared not fit for human and animal consumption. This has been attributed to location of the ward along the geothermal belt. A borehole that was recently *drilled at Nakoko Centre* was also found to dry.

In the Budget Estimates for FY 2023/24, there are no flagship projects in the water sub-sector. Given that the ward resource enveloped is shared equally across wards, how is the water department going to pursue equitable development?

Inequalities in Health

While we boast of almost achieving the 5kms radius to the nearest health facilities, there are locations where residents still travel for long distances etc. Insecurity along Tiaty, Baringo South and Baringo North borders has led to closure of some facilities worsening situation. Existing health facilities in these locations are either not operational or acutely under-resourced. **The nurse-patient ratio as indicated in 6 times higher in Tiaty West compared to Baringo Central**

There is need for strategic interventions, including affirmative actions, to promote equitable development in Baringo County.

b) Understaffing in key sectors

Health, Water and Agriculture are among other critical sectors have been devolved to the county government with the objective of promoting access to basic services. However, social audit has revealed an acute shortage of staff these sectors. In Water and Livestock sector, for instance, extension services are almost crippled as a result of ageing workforce and lack of facilitation.

Key Ask:

In the face of run-away wage bill, BACSOF recommends that subsequent recruitment decisions be limited to technical officers. **Innovative approaches such as e-services should also be explored.**

c) Weak Public Deliberations

There has been lack of technical advice during public participation on priority sectors, programmes and projects and their viability. For instance there are cases where communities have proposed construction of health facilities whose proximity to existing ones is below the required standards of 5 km radius. In the water sector water projects in areas where there is high salinity. Secondly participants do not support their proposals with arguments based on evidence/ existing data, instead emotions and self-centeredness seem to take centre stage.

In the recent forums, BACSOF has observed declining turnout a factor that can be attributed to **participation fatigue and disillusionment** among citizens mainly due to slow budget implementation.

To redress this, citizens should be sensitized on parameters for prioritizing sectors, programmes and projects. They should also be equipped with tools such as project cost-references. The presence and voice of technical offices in budget forums should be strengthened.

d) Disaster Preparedness

Adequate attention should be given to disaster management with the ultimate goal of eliminating the disaster risks and building resilience among communities. Interventions should be based on the updated Baringo County disaster map. Such calamities as Drought, Outbreak of Livestock Diseases, Outbreak of Human Diseases and Human Conflict should be anticipated and mitigated.

e) County Budget Transparency

The County Budget Transparency Survey 2021 report⁹ increased from 30 out of 100 points to 53 out of 100 points. **A key gap has been inconsistency in publishing budget information.**

For many years Baringo County had always had been a leader in terms of the timeliness and quantity of information in Budget implementation report, a title that was lost to Kwale County in 2022.

As at 12th April 2023, the County Budget Implementation Report for the 2nd Quarter FY 2022/23 was yet to be published, over 2 months after timeline provided in the PFM Act. Apart from late publishing, there are budget documents that have been missing completely i.e. **Citizens Budget** and **the Finance Act**.

Subsequent Program Based Budgets have not provided details of staff establishment per department by cadre and the unit costs; with personnel emoluments lumped together in the Public Administration Sector, it is difficult to monitor the wage bill *vis a vis* service delivery i.e. who the County Government is paying and what role are they playing in service delivery

f) Climate Change Mitigation and Adaptation

The effects of climate change and extreme weather conditions continue to threaten livelihoods in Baringo County. The County Government has a huge responsibility towards sustainable development. Therefore, all County Government Departments and agencies should mainstream climate change mitigation and adaptation in their programming. There is also an urgent need for environment conservation programmes around strategic water resources e.g. Lake Kapnarok, Chemususu, Kirandich, Perkera River etc; Water harvesting programmes should be up-scaled with a focus on harnessing local water harvesting techniques.

As a matter of urgency the County Government, should activate the climate change fund and prioritize programmes to **build the resilience of communities**.

CONCLUSION:

In the current difficult economic times, the County Government of Baringo ought to observe high level of **prudence, equity, transparency** and **accountability**, among other principles of public finance management. Of great concern to BACSOFF is that Baringo County was issued **an adverse audit opinion** in the FY 2020/21 on the basis of multiple violations majority being irregular expenditures and unsupported expenditures.

The Assembly should thus scale up vigilance right from scrutinizing the budget estimates to tracking implementation and to implementation of audit recommendations. We hope that this submission of this memorandum will be helpful to this end.

On her part, BACSOFF shall continue to build the capacity of citizens and other actors in the budget space to analyze the budget documents, monitor budget implementation and provide feedback to the County Treasury and the relevant committees in the County Assembly towards responsive budget decisions.

⁹ <https://internationalbudget.org/wp-content/uploads/Kenya-County-Budget-Transparency-Survey-2022-web.pdf>

Annex 1: List of BACSOF Members and Budget Champions who participated in the pre-budget deliberations via zoom

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1.	Education and Vocational Training	Baringo Youth Forum	Evans Kangwony	0720041439	evanskangwony@gmail.com
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49.	Budget Champion-Lembus Kwen	Prisca Kibor	0729465813		

Annex 2: Analysis of changes in allocation between the 1st Supplementary Budget 2022/23 and the Budget Estimates 2023/24

DEPARTMENT	Approved PBB 2022-23 (ksh. M)	Supplementary/ Revised Budget 2023/24 (Ksh. M)	Share of allocation	Changes in allocations as per the 1st supplementary budget 2022/23 (Ksh. M)	Budget Estimates 2023/24 (Ksh. M)	Share of allocation (%)	Changes in share of allocation between the 1st Supp 2022/23 and the Budget Estimates 2023/24
County Assembly	945	1,043	11.24%	98	769	10.79%	-0.45%
Governor/County Executive Services	3,422	3,522	37.95%	100	3,598	50.48%	12.53%
County Treasury Services	426	410	4.42%	16	163	2.29%	-2.13%
Transport and Infrastructure	976	803	8.65%	-173	349	4.90%	-3.76%
Industrialization, Commerce and Tourism	133	100	1.08%	33	428	6.00%	4.93%
Education and ICT	385	350	3.77%	35	188	2.64%	-1.13%
Health Services	846	847	9.13%	1	592	8.31%	-0.82%
Lands, Housing & Urban Development	210	198	2.13%	12	108	1.52%	-0.62%
Agriculture, Livestock, Fisheries & Marketing	565	704	7.59%	139	254	3.56%	-4.02%
Youth, Gender & Social Services	190	173	1.86%	17	62	0.87%	-0.99%
Water and Irrigation	1,067	1,005	10.83%	62	584	8.19%	-2.64%
Environment & Natural Resources	151	126	1.36%	25	33	0.46%	-0.89%
GRAND TOTAL	9,316	9,281	100.00%	35	7,128	100.00%	

Source: Baringo County Treasury

Annex 3: Analysis of departmental budget absorption between the FY 2017/18 and 2021/22

DEPARTMENT	Budget Absorption 2017/18 (%)	Budget Absorption 2018/19 (%)	Budget Absorption 2019/20 (%)	Budget Absorption 2020/21 (%)	Budget Absorption 2021/22 (%)
County Assembly	92%	93%	98%	99%	97%
Governor/County Executive Services	87%	92%	95%	65%	99%
County Treasury Services	96%	96%	57%	37%	50%
Transport and Infrastructure	57%	43%	67%	20%	49%
Industrialization, Commerce and Tourism	85%	89%	99%	34%	30%
Education and ICT	70%	74%	60%	59%	60%
Health Services	83%	78%	87%	77%	63%
Lands, Housing & Urban Development	70%	50%	47%	39%	46%
Agriculture, Livestock, Fisheries & Marketing	68%	48%	73%	60%	59%
Youth, Gender & Social Services	45%	65%	69%	39%	43%
Water and Irrigation	39%	38%	57%	30%	48%
Environment & Natural Resources	76%	88%	93%	56%	46%
GRAND TOTAL	75%	68%	75%	58%	73%

Source: Office of the Controller of Budget Reports