

REPUBLIC OF KENYA



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REPORT

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OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BARINGO

FOR THE YEAR ENDED
30 JUNE, 2025

PAPERS LAID	
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BARINGO COUNTY GOVERNMENT

**EXECUTIVE ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

**Transitional Financial Statements /Prepared in accordance with the Accrual Basis of Accounting
Method Under International Public Sector Accounting Standards (IPSAS)**

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

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BARINGO COUNTY GOVERNMENT
Executive Annual Report and Financial Statements for the year ended June 30, 2025.

1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

B. Definition of Key Terms

Example

Fiduciary Management *The key management personnel who had financial responsibility*

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2. Key Entity Information and Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Health Services	Improve the health status of the citizen through provision of high quality, affordable and accessible health care in an equitable and professional approach.
4.	Transport and Public Works	Provide cost-effective physical infrastructure facilities and services
5.	Water, Irrigation, Environment and Climate Change	Enhance access to clean and safe water, high quality sewerage services and conserving environment while promoting sustainable utilization of natural resources.
6.	Youth, Sports, Gender and Social Services	Maximize the full potential of Baringo community through participatory engagements that will safeguard the rights and welfare of all enhancing its holistic development
7.	Devolution, Public Service and E Government	Transform the livelihoods of Baringo residents by creating a conducive framework that offers quality services to all citizens in a fair, equitable and transparent manner.
8.	Lands, Housing and Urban Development	Promote, co-ordinate and implement integrated social economic policies and programs in the management of Land, Housing and urban Development in Baringo.
9.	Trade, Cooperatives, Industrialization, Tourism and Blue Economy	Create Wealth for the people of Baringo County through a competitive business enterprise, value addition and cooperatives by providing enabling environment for their establishment
10.	Education and Vocational Training	Provide quality, accessible and relevant education and training for socio-economic development.

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(a) Vision

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

(b) Mission

To transform the livelihoods of Baringo residents by creating a conducive framework that offers quality services to all citizens in a fair, equitable and transparent manner by embracing community managed development initiatives for environmental sustainability, adaptable technologies, innovation and entrepreneurship in all spheres of life.

County Demographic

Baringo is one of the largest counties in Kenya covering 11,075 KM sq but with a relatively small population compared to other counties. The County is divided into 7 Sub-Counties, namely Baringo South, Mogotio, Eldama Ravine, Baringo Central, Baringo North, Tiaty West and Tiaty East. The county consists of 30 electoral wards and 184 locations and distributed as shown in table 1 below. Its headquarters is Kabarnet town which is approximately 140 KM and 295 KM from Nakuru City and the capital city, Nairobi respectively. About 80% of the County is arid and semi-arid areas. It is predominantly inhabited by the Tugens, (a Kalenjin Sub tribe) and minority ethnic groups comprising the Ilchamus (a Maa speaking community) in the South, Pokot, Endorois, Kikuyus, Turkanas and the Nubians. The population is mainly concentrated in the highlands and urban centers. The arid parts of the larger Tiaty, part of Baringo North, Marigat and Mogotio are sparsely populated.

Table 1: Administrative and Electoral Units in Baringo County.

Sub county	Area KM sq	Electoral Wards	Locations
Baringo South	1,985	4	17
Mogotio	1,304	3	23
Eldama Ravine	954	6	18
Baringo Central	589	5	21
Baringo North	1,704	5	15
Tiatty West	2500	3	14
Tiatty East	2039	4	15
Total	11,075	30	124

Source: KNBS, Baringo 2022

In 2015/2016, the overall poverty rate in Baringo County was 39.6 percent with 8.5 per cent living in extreme poverty, against overall national rates of 36.1 and 8.6 per cent, respectively. The rate of

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multidimensional poverty stands at 60.3 percent against national average of 53 per cent. Among children, at least 4 in every 10 were affected by monetary poverty or lack of financial means, which also affected 30.6 percent of the youth and 39.6 percent of the women. Also, 56.6 percent of children were living in multidimensional poverty; that is, deprived in multiple dimensions including nutrition, healthcare, education, housing and sanitation. The proportion of youth and women in multidimensional poverty were 56.7 percent and 67.4 percent, respectively. Clearly, women bear the highest burden of poverty in Baringo County.

Agriculture is the backbone of the county economy, accounting for approximately 58 percent of GCP¹. Crop farming is mainly practiced in Eldama Ravine and highlands of Baringo North Sub County, with significant horticultural farming in Marigat Sub County. In the highlands, cash crop farming of coffee and cotton are the main economic activity, although food crops such as maize and beans are also grown in the area. Trade of farm produce; mainly maize and beans is the main economic activity in Kabarnet and other towns. In the low-lands livestock keeping is the main economic activity with cattle, goats, sheep and camels being the major livestock kept. There are major livestock markets in Tiaty, Baringo North and Baringo South sub-counties while other forms of business are spread across all urban centres. Poultry, Bee Keeping and Aloe Vera plant cultivation are emerging economic activities in Baringo County.

Because of the many tourist attractions located within the county, tourism is a major income generating activity in Baringo. Attractions such as Lake Bogoria and Lake Baringo draw many domestic and foreign tourists thereby earning the county good revenue.

The county is a member of various regional economic blocks including the North Rift Economic Bloc (NOREB) and Cooperation for Peace and Development (AMAYA Triangle).

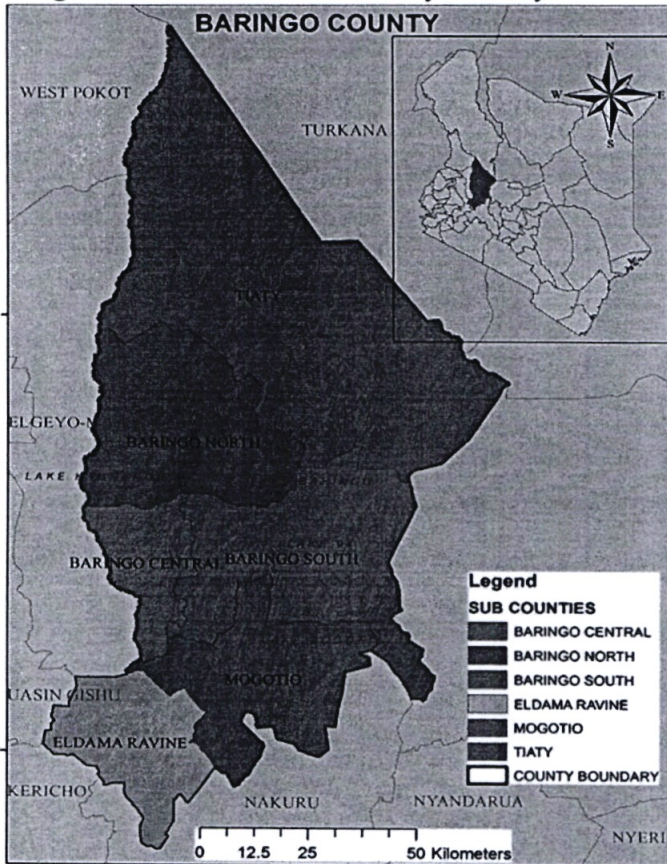
Position and Size

Baringo County is situated in the Rift Valley Region of the Republic of Kenya and borders Turkana and Samburu Counties to the North, Laikipia to the East, Nakuru and Kericho to the South, UasinGishu to the South West and Elgeyo-Marakwet, and West Pokot to the West. It is located between longitudes 35 30' and 36 30' East and between latitudes 0 10' South and 1 40'. The Equator cuts across the county at the southern part. Baringo covers an area of 11,075 sq. km of which

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approximately 221 sq. km is covered by surface water from Lake Baringo, Lake Bogoria, 94 and Lake Kamnarok.

Figure 1: Location of the County in Kenya



Topography

One of the prominent features is the Kerio Valley, which is situated on the western part of the county. In the eastern part of the county near Lake Baringo and Bogoria is the Lobo Plain covered mainly by the latching salt-impregnated silts and deposits. The Tugen Hills form a conspicuous topographic feature in the county. The trend of the hills is north-south and mainly consists of volcanic rocks. The hills have steep slopes with prominent gullies. On the eastern and western parts of the hills are escarpments. Rivers on the hills flow in very deep gorges.

The floor of the Rift Valley owes its origin to the tectonic and volcanic disturbances, which have dislocated surfaces, forming separate ridges. The troughs of the rift that have a north-south alignment are occupied by Lake Baringo, 94 and Bogoria, which occupy 221 km². Lake Bogoria is particularly spectacular because it is one of the few hot, salt water lakes in the world, with a number of hot springs and is the breeding ground for flamingos. Lake Baringo is a freshwater lake which is the home of crocodiles and hippopotamus. Lake Kamnarok, an ox-bow lake covers 1 Sq. Km, and a home of

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elephants and crocodiles, at the verge of being silted due to climate change and excess environmental devastation (deforestation). It is also located in the larger Rimoi game reserve which occupies Baringo and Elgeyo Marakwet counties.

Climatic conditions

The rainfall varies from 1,000mm to 1,500mm in the highlands to 600mm per annum in the lowlands. Due to their varied altitudes, the sub-counties receive different levels of rainfall. Koibatek sub-county receives the highest amount of rainfall. The lowland sub-counties of Mogotio, Tiaty East, Tiaty west and Baringo North receive relatively low amounts. The temperatures range from a minimum of 10°C to a maximum of 35°C in different parts of the county. Average wind speed is 2m/s and the humidity is low. The climate of Baringo varies from humid highlands to arid lowlands while some regions are between these extremes.

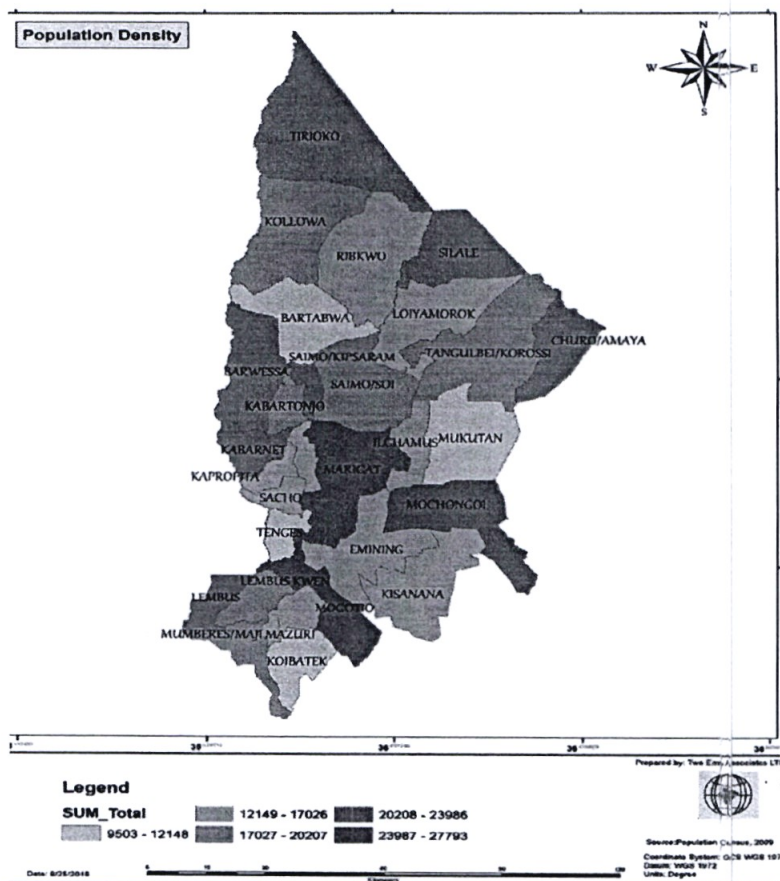
Ecological Conditions

Exotic forests exist in the county but the known indigenous forests are found in Kabarnet, Kabartonjo, Tenges, Lembus, Saimo, Sacho, Ol' Arable and Eldama Ravine. The main exotic species are: Grevillea Robusta, Cuppressus lusitanica and Eucalyptus saligna. Prosopis juliflora also exists in the Marigat area. Kipng'ochoch forest in Sacho, one of the 10 forest blocks under Tenges Forest station, is an example of a well conserved indigenous forest where visitors and nature lovers could view the entire Lake Baringo basin, fluorspar mines, Laikipia ranges, Elgeyo escarpment, Kerio Valley and other touristic attractions that the county offers.

The county is classified as arid and semi-arid. Most parts of Tiaty west, Tiaty east, Baringo Central, Baringo South, Baringo North, Mogotio sub-counties are arid and semi-arid except for Koibatek sub-county, which is in a highland zone. Most of these arid and semi-arid zones are covered by acacia trees and shrubs. Rainfall ranges between 300 mm and 500 mm, decreasing from south to north.

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Figure 2: County's Administrative and Political Units



Administrative Units
 Baringo county administrative units comprises seven sub counties and 30 wards, with the largest sub county being Tiaty west with an area of 2500 square kilometers and the smallest being Baringo Central with 786.5 square kilometers. The wards are also vast in size with the largest ward being Tirioko ward with 1102.68 square kilometers and the smallest being Ravine ward being 33.55 square kilometers. The County Government is yet to establish the village administration units as per the county government Act.

Table 2: Number of administrative units and Area (Km²) by Sub-County based on the National Government.

Sub-County	No. of Divisions	No. of Locations	No. of Sub locations	Area (Km ²)
Baringo Central	4	21	53	786.5
Baringo North	5	15	45	1678
Eldama Ravine	4	18	36	954
Mogotio	5	23	50	1,375.3
Baringo South	3	18	37	1,453.4
Tiaty West	4	14	33	2,500.5
Tiaty East	3	15	32	2,106.5
Lake Baringo	-	-	-	186
Lake Bogoria	-	-	-	34
Lake 94	-	-	-	1
Baringo County	28	124	286	11,075.2

Source: KNBS 2019

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County Government Administrative wards by constituency

The County of Baringo is administered by the County Government through 7 Sub-Counties, namely Baringo South, Mogotio, Eldama Ravine, Baringo Central, Baringo North, Tiaty West and Tiaty East consisting of 30 electoral wards and about 160 village administrative units distributed as shown in table 3 below. The vastness of each of the sub-counties and wards vary as indicated in table 4.

Table 3: County Government Administrative Wards.

Constituency	No. of Wards	No. of Villages
Baringo central	5	27
Baringo north	5	27
Eldama Ravine	6	32
Mogotio	3	16
Baringo south	4	21
Tiaty west	3	16
Tiaty east	4	21
Baringo county	30	160

Source: County Government of Baringo

Table 4: Electoral wards and area by Sub County and Wards in Square Kilometers.

Sub-county	Area in km sq	Electoral wards	Area in km sq
Baringo north	1703	Barwessa	475.5
		Saimo Kipsaraman	85.6
		SaimoSoi	542
		Kabartonjo	126.7
		Bartabwa	473.5
Tiaty west	2500	Tirioko	1102.68
		Kolowa	752.55
		Ribkwo	871.49
Tiaty east	2039.5	Silale	335.36
		Tangulbei	591.25
		Loiyamorok	597.8
		Churo/Amaya	289.35
Mogotio	1304	Mogotio	287.53
		Emining	529.21
		Kisanana	487.13
Baringo South	1985.11	Mukutani	534.9
		Marigat	682.71
		Mochongoi	586.8
		Ilchamus	180.7
Eldama Ravine	954	Lembus	142.89
		Ravine	33.55
		Lembus Kwen	178.01
		Koibatek	254.37
		Lembus Perkerra	130.2
		Mumberes/Majimazuri	214.8
Baringo central	589	Kabarnet	165.68
		Sacho	105.98
		Tenges	123.94

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	Kapropita	96.35
	EwalelChapchap	96.57

b) Key Management team

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

(i) Office of the Governor

Office Held	Name
Governor	His Excellency Benjamin Chesire Cheboi
Deputy Governor	His Excellency Felix Kiplagat Maiyo

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

S/No.	Department	Name
1.	County Secretary	Hon. Jacob Chepkwony
2.	Public Service, Administration, Devolution, and E Government	Hon. Peninnah Jepkorir Bartuin
3.	Finance and Economic Planning	Hon. Wilson Cheserek Ruto
4.	Agriculture, Livestock and Fisheries Management	Hon. Risper Chepkonga
5.	Roads, Transport, Energy and Public Works	Hon. Eng. Kipwalei Lekonaya
6.	Trade, Cooperatives and Industrialization	Hon. Zakaria Kiprotich Kobetbet
7.	Health Services	Hon. Solomon Kibet Sirma
8.	Lands, Housing and Urban Development	Hon. Arch Reuben Cheruiyot Rutto
9.	Education, Sports, Culture, Gender and Social Services	Hon. Maureen Kareo Limashap
10.	Water and Irrigation	Hon. Richard Naaman Tamar
11.	Education and Vocational Training	Hon. Symon Kiuta Lonyayo

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c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were;

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Wilson Cheserek Ruto
2.	Accounting Officer- Finance	CPA. Gikono Kiptoo
3.	Accounting Officer- Economic Planning	Michael Ngetich
4.	Accounting Officer- Roads	Geoffrey Kosgey
5.	Accounting Officer Public Works	Arch Timothy Rotich
6.	Accounting Officer- Water and Irrigation	Milka P. Chelangat
7.	Accounting Officer Trade, Cooperative Development and Industrialization	Collins Plimo Nakedi
8.	Accounting Officer- Tourism, and Wildlife Management	Nancy C. Korir
9.	Accounting Officer- Lands	Nancy Chesire
10.	Accounting Officer Housing and Urban Development	Nancy Lenachurai
11.	Accounting Officer- Agriculture	Ann Chewochei
12.	Accounting Officer- Livestock and Fisheries	Wendot Chemjor
13.	Accounting Officer- Medical Services	Dr. Winnie Jemator Bore
14.	Accounting Officer Public Health	Evans Ruto Kagugo
15.	Accounting Officer- Education	Joseph Kimani Waiharo
16.	Accounting Officer- Gender and Social Services	Victor Kipchumba Kandie
17.	Accounting Officer Youth and Sports	Dennis Kimutai Korir
18.	Accounting Officer- Public Service and ICT	Charles Kipkulei
19.	Accounting Officer Devolution and Special Programmes	James C. Chepyegon
20.	Director Accounting and Treasury Services	CPA David Kibowen Rerimoi

d) Fiduciary Oversight Arrangements

Baringo County oversight responsibilities were presided over by: -

County Public Accounts and Investment Committee

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

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

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- Examine autonomy and efficiency of public investment expenditure in relation to efficiency and prudence.

County Internal Audit

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

Audit Committee

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

Development Partners

In the FY 2024/2025 the County benefited from funds from the following development partners;

- Danish Government
- World Bank
- Sweden

e) County Executive Headquarters

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

f) County Executive Contacts

Telephone: (254) 53 22290
E-mail: cheserekwilson@gmail.com

Website: www.baringo.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Other Commercial Banks

Kenya Commercial Bank

Equity Bank Ltd

Access Bank Ltd

National Bank

Cooperative Bank

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney.

P.o Box 53-30400

Office of the Governor

Kabarnet Referral Hospital Road

Kabarnet, Kenya.

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3. Governance Statement

Baringo County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and ten County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

A) Membership of the County Executive Governance Structure

H.E Benjamin Chesire Cheboi
Governor



H.E. Benjamin Chesire Cheboi, EBS was the first and current Governor of Baringo County having been sworn in on 25th August 2022. He hails from Eldama Ravine Sub County, Baringo County. Cheboi was born in 1958 in the then Baringo district. He was educated at Kabarnet Boys High School for both his O levels and Friends School, Kamusinga for his A levels. He then proceeded to University of Nairobi to Pursue a Bachelor of Science Degree. He also holds a master's degree in Financing Higher Education from University of Manchester, United Kingdom. He also holds a postgraduate diploma in education & several courses in management of institutions.

Governor Cheboi held the position of Ag. Academic Registrar, Jomo Kenyatta University of Agriculture and Technology. He thereafter worked as the Deputy Chief Executive Officer, Higher

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Education Loans Board from 1996 to 2000 before being promoted to serve as the CEO of the same institution from 2000 to 2012. Governor Cheboi served as Chairperson Agricultural Development Corporation from 2017 to 2019. In addition, he was the first president of the Association of African Higher Education Agencies (AAHEFA). He also served as Commissioner, Commission for Higher Education and Director at the Kenya Institute of Directors. Governor Cheboi has won several awards including Presidential Award, Elder of the Burning Spear (EBS), Kenya Communication Technology Award, BEST executive support for ICT-2008 and World Bank Fellowship to study Master's in Education. Voted best CEO in use of ICT by computer society of Kenya.

Other key achievements include Expertise in performance contracting, Member audit committee of the ministry of education, Trained director centre for corporate governance, Member institute of directors, Trained director by center for corporate governance, One of the CEOs mentioned by business daily as a turnaround CEO Transformative leader, increased access, assured equity and created revolving fund and ensured that all categories of students benefit from loans. He rose from senior administrative assistant to deputy registrar at both Kenyatta University and JKUAT and was instrumental in the founding of JKUAT admissions office upon establishment as university.

H.E Felix Kiplagat Maiyo Deputy Governor



H.E Hon Felix Maiyo holds a Master of Science Oil and Gas Engineering degree from University of Aberdeen and bachelor's degree in Mechatronic Engineering from Jomo Kenyatta University of Agriculture and Technology. Before joining Baringo as Deputy Governor, he worked in Target (East Africa) Limited as a Business Development Manager and Technical Director. He has also worked as National Oil well Varco as Drilling Engineer. Hon Maiyo started his career as Trainee Engineer in Kenya Generating Company (KENGEN) and General Motors East Africa.

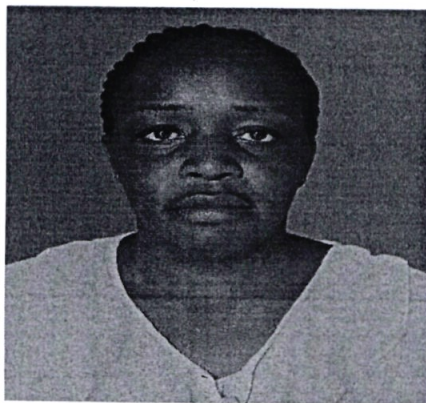
County executive committee members' profile

HON. Dr. Solomon Kibet Sirma
CECM. Health Services.



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

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



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

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



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

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



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

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



Hon. Richard Tamar holds a Bachelor's Degree of Commerce from the Kabarak University. Before joining Baringo County Government, CPA Tamar worked at Gathagu Associates as an auditor. Prior to that, he worked as a clerical officer and later an accountant at the Judiciary Nakuru, Kisii and Kisumu Law courts. He started his career at World Vision Marigat. Hon. Tamar has over 21 years' experience on matters accounting. He is a member of institute of Certified Public Accountants (ICPAK).

Hon Peninah Jepkorir Bartuin

CECM; Devolution, Public Service and Administration



Hon Peninah Bartuin holds a Master's Degree in Organization Development from Kabarak University and a Bachelor's Degree (B.Ed. Arts) of Egerton University. Hon Bartuin has previously worked as teacher with Teacher Service Commission for 12 years before she was appointed as Baringo County CECM.

Hon. Lekonaya K. Kibwalei

CECM Transport, Public Works and Infrastructure



Hon. Lekonaya Kibwalei holds a Master Degree in Mechanical Engineering (Energy Management) from University of Nairobi and Degree in Energy Engineering from Kenyatta University. He is a member of Engineers Registration Board. Before joining cabinet, Hon. Kibwalei was Head Technical Department East, Central and West Africa Region at CBRE-IBM Kenya.

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Hon Wilson Cheserek Ruto
CECM Finance and Economic Planning



Hon. Wilson Ruto holds a Master of Business Administration degree from Moi University and bachelor's degree in Commerce from Marathwada University in India. Before joining Baringo Cabinet, he worked in Access Bank Kenya, PLC as a General Manager having risen from Branch Manager and a Manager corporate Banking. Hon. Ruto also worked at Oriental Commercial Bank as branch manager. He also worked as an Assistant Projects Officer in ICDC Central Province. He is Certified Trustee College of Insurance, Certified Trustee Access Bank Kenya PLC and a Fit and Proper Person Certification Central Bank of Kenya.

Hon Reuben Cheruiyot Rutto
CECM Lands, Housing and Urban Development



Hon. Reuben Rutto holds a Master of Urban Development degree from University of Nairobi and bachelor's degree in Building Science from University Nairobi. He is also a computer user Support Professional. He has attended Policy formulation and Implementation at Kenya Institute of

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Administration, Environmental Impact Assessment, Senior Management Course (KSG), Strategic Leadership Development Programme (KSG) and Qualitative and Data Analysis using SPSS (UON). Before joining Baringo Cabinet, he worked in Arc-One Consult Ltd as a Managing partner. Previously he worked with Judiciary as Deputy Director Building Services, Bungoma County as County Public Works Officer and Ministry of Roads and Public Works Headquarters as Ag Chief Supt Architect.

He is a Member Board of Architects and Quantity Surveyors, Member Architectural Association of Kenya, Member Environmental Institute of Kenya and Member Town and County Planners Association of Kenya. Further, he is Board Chairman Baringo Technical Institute, Kapsogo Schwenk Secondary and Kapropita Girls High School.

Hon. Risper K Chepkonga **CECM, Agriculture, Livestock, Fisheries and Blue Economy**



Hon. Risper Chepkonga holds a Master's Degree in Marketing from University of Nairobi and Bachelors Degree in Business Administration Marketing from St Pauls University. She also hold a Higher Diploma in Psychological Counseling from Maranatha School of Professional Counseling and. She has Diploma in Marketing from Kitale Technical Institute and Diploma in Agriculture and Home Economics from Egerton University. She possesses a 27-year experience gained in Kenya Seed Company Ltd having risen from Distribution Manager, Sales Representative, Regional Sales Officer and as Branch Manager. Prior to joining Kenya Seed Company, She worked as Stores Clerk in ADC.

B) Stakeholders Engagement

Under the Constitution 2010, it is a requirement to engage stakeholders by conducting public participation to collect views on issues and projects touching on the citizens especially during budget making process. Baringo County Government has adhered to this by engaging the public through public gatherings, online interactions and written correspondences. The engagements have enabled the county to implement projects that benefit the public. In conducting stakeholders' engagement, Baringo County Government is guided by the Public Finance Management Act 2012, its attendant regulations and the County Government Act 2012. In addition, the County Government has created a Call Center office to receive public complains and opinions. In every office there is a suggestion box to receive compliments.

C) Unethical Conduct and Corruption

As per the laws of Kenya, every officer must adhere to Chapter 6 of the constitution on matters of integrity. To achieve this, Baringo County Government ensures that all employees declare their wealth every two years. Further, a code of ethics and service charter has been developed to guide service delivery across board.

D) Oversight Bodies

Baringo County Assembly is the immediate oversight body of Baringo County Executive. For harmonious engagements, the County Executive normally submits quarterly performance reports to the assembly committees for information and recommendations. Recommendations by senate and the county assembly are normally addressed by the relevant departments immediately after appearance before the committee. Further, the Governor delivers the state of the County address annually. Baringo County Government has a Public Finance Management Standing Committee to address audit issues raised by external and internal auditors in time.

E) Risk Management

To manage risk within acceptable levels, the County Government makes periodic reports to statutory oversight bodies involved in the public financial management such as National Treasury, Controller of Budget, Office of the Auditor General, Council of Governors and the County Assembly of Baringo.

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Moreover, Baringo County Government has made tremendous strides towards utilization of IFMIS as the sole system for transacting, accounting and reporting government business. Monitoring and evaluation of projects across the county will be enhanced real time after completion of the CIMIES system which is at advanced stage. The Risk Management Policy has enabled the county to identify, assess, analyze and manage risk. It spells the formal process to assess internal and external environment to identify risk.

F) Audit Committee

The Audit Committee were recruited competitively and duly constituted as per the Audit Committee Guidelines for County Government gazette notice of 2016. It operates by receiving and considering reports of internal audit function and also recommendations of external auditors and makes its reports to the County Governor. The Audit Committee is guided by its own charter.

G) Compliance

Baringo County Government has complied with the following laws and regulations

- The Constitution of Kenya 2010
- The Public Finance Management Act 2012 and Public Finance Management Regulations 2015
- The Public Procurement and Asset Disposal Act 2022
- The County Government Act 2012

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4. Foreword by CECM Finance and Economic Planning

The County Governments Act of 2012 outlines the functions of the county governments in Kenya, which are primarily derived from the Constitution. A county government's responsibilities include carrying out functions assigned by the Constitution or other Acts of Parliament, as well as establishing and staffing its own public service.

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

Since the establishment of the Baringo County Government in 2013, significant progress has been made across various sectors, as documented in its County Integrated Development Plans (CIDPs). Agriculture is the economic backbone of Baringo, and the county government has invested in improving productivity and creating wealth for farmers. The county has implemented projects like the Baringo Cha Coffee Mill in Katimok. This mill, which became operational in June 2020, has a milling capacity of 1.0 tons per hour. To support this, the county has supplied over 100,000 coffee seedlings to farmers, with a value of about Ksh 30 million over a decade. This has increase farmers income

Addressing water scarcity has been a priority for the county government, especially in arid and semi-arid areas. The county has also constructed numerous water pans, dams, and boreholes across different sub-counties. This physical infrastructure forms the basis for providing water to communities. The Chemususu last mile connectivity in parts of Mogotio and Eldama Ravine sub counties have been implemented reducing the distance of access to clean water. This initiative has improved livelihood of residences of baringo and also reduce the water borne diseases. Also, development of this water projects has led to an increase in land under irrigation, improving food security and crop yields. This has diversified livelihoods, moving some communities from solely pastoralist activities to farming.

Improved infrastructure is crucial for economic growth and accessibility. The county has invested heavily in its road network and urban development since the start of devolution. The county has constructed and rehabilitated many kilometers of road networks, connecting key economic centers and rural areas. This initiative has reduced travel time and transportation costs for goods and people. This has improved market access for farmers and enabled easier movement of people, enhancing trade and service delivery.

Baringo County, like other counties in Kenya, has focused on a number of flagship projects to drive economic growth and improve the lives of its citizens. These large-scale, transformative initiatives are typically outlined in the county's integrated development plans (CIDPs) and are designed to have a significant socioeconomic impact. The projects often align with national development blueprints, such as Kenya Vision 2030. Most of the projects are ongoing like, Baringo County Referral hospital, milk processing plant, Maoi slaughter house, Irrigation projects, Major Roads connecting several areas of the county.

Evaluating value for money in a County Government involves assessing whether public funds are used effectively, efficiently, and economically to achieve the desired results.

The budget gives emphasis to completion of ongoing projects which include milk processing plant, Surgical block, Maoi slaughter house among others and implementation of high impact projects initiatives that are expected to deliver greater benefits to the populace.

The implementation of Baringo County's strategic objectives, as outlined in its County Integrated Development Plans (CIDPs), has been a complex process with various challenges. These challenges are often a combination of internal and external factors that affect the county's ability to turn its plans into reality.

- **Resource Allocation:** Flagship projects are often given priority in budgets, but their actual funding may be delayed or insufficient, leading to phased implementation.
- **Inadequate Resource Mobilization and Allocation:** The county's own-source revenue (OSR) collection often falls short of the ambitious targets set in the budget. This is a recurring issue that limits the funds available for development projects. Additionally, there are often delays in the disbursement of funds from the National Treasury, which can stall projects and create a backlog of pending bills.
- **Climate Change and Environmental Factors:** The county is highly vulnerable to the effects of climate change, including prolonged droughts, unpredictable rainfall, and the rising water levels of its lakes (Baringo and Bogoria). These events have resulted in humanitarian crises, displacement, and the destruction of critical infrastructure and livelihoods.
- **Staffing level:** The revenue unit is understaffed, leading to staff being overworked, low morale, and poor performance. Enforcement issues include inadequate enforcement officers and a poorly structured revenue system. There are inadequate enforcement officers to ensure that revenue collection regulations are enforced, making it easy for defaulters to evade payment and also collude with the collector, resulting in a loss of revenue for the county.

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- **Oversight and Accountability:** The County Assembly plays a crucial role in oversight, and its reports often raise concerns about the status of projects, value for money, and the timely use of funds. This suggests a need for better monitoring and evaluation mechanisms.
- **Stakeholder Involvement:** The success of projects is heavily dependent on public participation and collaboration with various stakeholders, including the national government, donors, and the private sector. Delays in engaging these groups can slow down project implementation
- **Insecurity:** Perennial insecurity in some parts of the county, mainly Tiaty and the bordering areas. The ongoing security response in the area has led to closure of markets and mounting of barriers which has affected revenue collection.

The Baringo County Executive's key risk management strategies are primarily focused on mitigating financial, disaster, and operational risks to ensure stability and effective service delivery.

- **Public Finance Management (PFM) Framework:** The county operates under the Public Finance Management Act, 2012. This legal framework guides the preparation of various county documents including, the County Fiscal Strategy Paper (CFSP) and the Programme Based Budget, which are crucial for fiscal discipline, managing expenditure, and aligning budgets with strategic objectives.
- **Revenue Mobilization:** A key strategy is to increase own-source revenue (OSR) collection. This is achieved by broadening the tax base, ensuring better compliance, and using technology to streamline collection processes, which helps reduce the county's dependence on the national government's equitable share.
- **Early Warning Systems:** The county has a communication strategy for disaster early warnings to provide timely and effective information to at-risk communities. This enables residents to take preventative measures to reduce their vulnerability to hazards.
- **Human Resource Development:** The county invests in continuous capacity building for its staff. This strategy helps to ensure that employees have the necessary skills and competencies to effectively manage and implement projects, thereby mitigating risks related to a lack of technical expertise.

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COUNTY EXECUTIVE MEMBER
TREASURY & ECONOMIC PLANNING
20 NOV 2025
BARINGO COUNTY GOVERNMENT
P.O. BOX 53-30400, KABARNET

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CECM Finance and Economic Planning
Baringo County Government

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5. Statement of Performance against Predetermined Objectives

The Baringo County's 2023-2027 CIDP has identified Three key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, Kenya Kwanza Manifesto-BETA, the National Government's Vision 2030, SDGs, the African Union Agenda 2063 Aspirations, Sendai Framework of Action on Disaster Risk Reduction and the Paris Agreement on Climate Change Adaptation and Mitigation and the MTP IV.

The plan is organized under a rallying theme of "Delivering as One to transform the lives of the people of Baringo to the highest standard of living".

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

Baringo County's strategic objectives, as outlined in its CIDPs (specifically the 2023-2027 plan), are centered on **three key pillars**:

The key development objectives of the 2023-2027 County's CIDP are to:

1. Increasing productivity
2. Wealth creation
3. Project completion and Service delivery

Below we present the progress made in attaining the objectives of the 2023-2027 CIDP for Baringo County.

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Table 5: CIDP performance

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/Overperformance)
1	<p>Increasing productivity: This involves transforming key economic sectors like agriculture and livestock to be more productive and resilient.</p>	<p>Increased food security and improved farmer incomes.</p>		
2	<p>Wealth creation: The county aims to create an environment that fosters economic growth, job creation, and entrepreneurship</p>	<p>Increased farmer incomes Job creation Improved livelihoods</p>	<p>The performance will be updated after doing the CIDP midterm review.</p>	<p>The performance will be updated after doing the CIDP midterm review.</p>
3	<p>Project completion and service delivery: This objective focuses on ensuring that ongoing and new development projects, especially in infrastructure, water, and healthcare, are completed efficiently and that quality public services are delivered to all residents.</p>	<p>well-developed and maintained road network Improved health and well-being Expanded access to clean, safe, and reliable water for domestic use and irrigation</p>		

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Table 6: Programme performance

ICT and E-Government						
Outcome: Improved Service Delivery to the members, staff and the public						
Program	Sub-Programme	Key Outputs (KO)	Key Performance Indicators (KPIs)	Target	Actual	Remarks
Ajira Digital Training Programme	To empower the youth through Ajira programme hence creating employment	Empowered youth through Ajira programme hence creating employment	Training Manual, Training Programme, Reports, Workshops attended	200 Youth	Advanced software Ajira Digital program 351	Programme Undertaken in collaboration with PDTP and our VTCs and county government offices (ICT) continues process
Collaborations and Partnerships	Strengthen Partnership Programmes	Improved ICT Services in the County	MOUs, Partnership Programmes,	4 Partners	4 Partners	Prepared operational document for Baringo world best friends Innovation Centre
						ICTA - Fibre maintenance
						Telkom - Provision of Internet Services
Public Administration	Special Programmes	Metric Tons (MT) Food stockpiled.	Number of Metric Tons (MT) Food stockpiled.	225	240.5	The activity during 2024/25 FY was achieved due to budgetary allocation and support from National Government and NGO
Public Administration	Special Programmes	Household Supplied with Assorted Non-food items	number of Household Supplied with Assorted Non-food items	1500	2471	During 2024/ 25 FY reporting period, there were no much alarming humanitarian crisis reported that warrant response.

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Programme Name: Road Infrastructure development						
Objective: To build and maintain climate-proof transport infrastructure while ensuring effective public transport and traffic management in all parts of the county						
Outcome: Improved living standards and safe transport system in rural areas						
Sub Programme	Key Outcomes/outputs	Key performance indicators	Targets	Actual	Variance	Remarks
S.P 1.1 Rural Roads Development Maintenance	Rural roads network developed	No. of Kms of roads developed	200	200	-	achieved the target. Need to increase Budget allocation towards this programme
	Climate-proofed rural road network maintained	No. of Kms of roads maintained	400	330	70	almost achieved the target. Challenges due to some project variation. Need extra allocation in future budgets
S.P 1.2: Urban Roads Development and Maintenance	Urban roads upgraded	No. of Kms of roads upgraded	1	0.15	0.85	Low Budget allocation
SP1.3: Bridges and Structures Development	Bridges and structures constructed	No. of new footbridges installed	5	-		Planned Two but both had insufficient funds
		No of footbridges maintained	1	-		No Budget allocated
SP1. 4: Bus parks and parking bays	Bus parks and parking yards established	Number of Bus parks and parking yards established	2	-		No Budget allocated
SP1.5: Drainages Systems	Drainage systems and structures constructed	No. of KMs of drainage systems and structures constructed	0.3	-		No Budget allocated
SP1.6: County Mechanical & Transport Management	Transport management systems developed and maintained	No. of transport system acquired and operationalized	-	1		Fuel Cards procured, utilization to commence
Programme Name: Energy Access Infrastructure Development						
Objective: To promote the use of available energy sources and enhance clean renewable energy						
Outcome: Universal Access to affordable, reliable, sustainable and modern energy						
Sub Programme	Key Outcomes/outputs	Key performance indicators	Targets	Actual	variance	Remarks

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SP2.1: Street Lighting	Street lights and flood light installed and operational	Number of street lights and floodlights installed and operational	29	29	-	achieved the target. Need to increase Budget allocation towards this programme
SP2.2: Street Lighting Maintenance	Maintenance flood lights/Streetlights	No. Maintenance floodlights/Streetlights	6	-	-6	Late Procurement

Programme Name: Tourism product development						
Objective: To increase number of tourism visits and experience.						
Outcome: Increase revenue.						
Sub Programme	Key Outcomes/outputs	Key performance indicators	Targets	Actual	variance	Remarks
Tourism product development	Development of Geo-parks – Reptile Park (Saimo Soi)	Walling/ fencing of the Lake Baringo Reptile park	1	0	1	Awarding stage
Tourism product development	Fuel for Opening & Grading of Lake Bogoria Ring Road	Grading, gravelling and drainages of the road	31KM	17KM	14KM	Ongoing
Tourism product development	Construction of Integrated Loboi Gate	Integrated gate with customer care office, revenue office, e-ticketing office and Security office	1	0	1	Awarding stage
Tourism product development	Branding of Five Entry Points & Marketing of Tourism Sites	branded signages installed in Cheploch, Mogotio, Mochongoi, Torongo and Makutano	5	5	0	Completed and installed
Tourism product development	Lake Bogoria Community Grant	Support to community through bursaries and community development with Lake Bogoria Region	1	1	0	Funds already transferred to Lake Bogoria Community Grant
Tourism product development	Kapicha Campsite & Eco-Tourism Centre (Kisanana)	Constructed gate and gate house	1	1	0	Completed and in use
Tourism product development	Development of Kapcheserem - Chambai - Releng Tourism Road	Opening the road leading to Releng Thermal spa	6KM	0	6KM	Awarded To Kibirose Enterprises Limited P.O. Box 167 - 30401 Kabartonjo

Name of the Department: Water, Sanitation and Irrigation
Programme Performance Report (non-financials) for 2nd Quarter FY 2024/25 (as of 30th December)

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Programme :		Water resource development and management					
Outcome:							
Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Target(s)	Actual	Variance	Remarks
	PROJECTS 2024/2025 FINANCIAL YEAR						
	Water Supply infrastructure (Surface and underground)	No of water supply systems constructed and rehabilitated	Increased no of persons with access to safe clean drinking water	177			71 projects are being evaluated ,the rest at various stages of procurement process
	Water Harvesting storage and floods control	No of water pans constructed and desilted	Increased no of livestock with access to water	11			5 water pans are at evaluation stage the restat various stages of procurement process

6. Environmental and Sustainability Reporting

Baringo County exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

a) Sustainability strategy and profile

A sustainability or corporate responsibility strategy is a prioritized set of actions. It provides an agreed framework to focus investment and drive performance, as well as engage internal and external stakeholders. Good strategy involves not just prioritization, but making a decision to really focus on certain issues.

Devolution since inception has provided new jobs and new opportunities for thousands of people in the within the county, and has contributed to poverty eradication. The County Government has reduced pressure on demand for energy, water, and sanitation, as well as for public services, education and health care by equitably implementing several projects across the county.

The Millennium Development Goals focused attention on selected social and human development priorities, the world today witnesses emerging new challenges, aggravated by multiple financial, economic, food and energy crises, which have threatened the ability of all countries to achieve sustainable development. The United Nations Conference on Sustainable Development reaffirmed the political commitments of the international community to pursue sustainable development, under the principles of Agenda 21, including the principle of common but differentiated responsibilities.

The key Steps to Building a Sustainability Strategy

1. Talk and engage. The first and most critical step when planning a sustainability strategy is building a winning business case for sustainability. ...
2. Assess and priorities
3. Commit and collaborate
4. Measure and report
5. Educate and communicate

2. Environmental performance

Environmental performance considers efficiency in resource utilization, recycling and reduction of pollution, waste and emissions;

- Improved Supply Chain Efficiency
- Investment in Renewable Energy
- Philanthropic Investments
- Reducing Packaging Waste
- Mindful Water Consumption
- Rethinking Lighting
- Environmentally-Conscious Construction
- Waste Removal.

The National Environment Management Authority of Kenya (NEMA) is a national entity which was established in 2002 with the objectives of supervising and coordinating environmental activities and serving as the main national body to implement environmental policies in all sectors within the country.

3. Employee welfare

Employee welfare entails everything from services, facilities and benefits that are provided or done by an employer for the advantage or comfort of an employee. It is undertaken in order to motivate employees and raise the productivity levels.

In most cases, employee welfare comes in monetary form, but it doesn't always bend that way. Other forms of employee welfare include housing, health insurance, stipends, transportation and provision of food. An employer may also cater for employees' welfare by monitoring their working conditions.

The county government has a public service HR policy that guides the hiring process and considers gender ratio. The county government adheres to the two thirds gender rule policy which is in the Constitution of Kenya. It is believed that there can only be real progress in society if all citizens participate fully in their governance, and that all, male and female, persons with disabilities (PWDs) and all previously marginalized and excluded groups are included in the affairs of the republic.

4. Market place practices

The Marketplace Responsibility Principles is a Corporate Social Responsibility (CSR) framework which maps out what government should seek to achieve in relationship with customers, suppliers and governments, as well as in terms of impacts of products and services on third parties. The principles also include a list of management behaviors that tend to be present in government that lead their markets in a number of the areas of responsible business practice covered by the principles which include;

- respect your customers
- support vulnerable customers
- seek potential customers within excluded groups
- manage the impact of product or service
- actively discourage product misuse
- actively manage responsibility in your supply chain
- treat suppliers as partners
- work with the rule makers
- Have consistent standards.

a) Responsible competition practice.

The County Government engages executive leaders, managers and supervisors to keep them informed and educated about developments in the ethics and compliance program; ensure leaders, managers and supervisors regularly talk about the importance of ethics and compliance; involve leaders in various trainings and communications; and help to ensure that ethics and compliance are at the center of all strategic plans and decisions. The county government has been using the existing schools of government to training her executive leaders in the following areas:

- Ethics and anti-corruption
- Compliances, standards and controls
- Risk management
- Monitoring and evaluation

It's a requirement for all the County Government employees upon employment to read through the code of conduct and commit themselves by signing the code of conduct document which entails;

- Promoting respect, dignity and diversity (including prohibitions on harassment and discrimination)
- Privacy, personal data and confidential information, and integrity of records, disclosures and financial reports
- Product safety and quality
- Bribery, corruption, conflicts of interest, and gifts and entertainment
- Trade restrictions
- Free and fair competition

b) Responsible Supply chain and supplier relations

Supplier relationship management is commonly used by organizations to ensure suppliers adhere to established contract terms and performance objectives by setting measures and monitoring a supplier's adherence to an established contract, County Government ensures that a supplier delivers the product at the lowest cost and the supplier received payments within the stipulated time. It involves visibility, optimization, having the lowest cost possible, timeliness, and consistency.

c) Responsible marketing and advertisement-

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

Successful ethical marketing practices must always adhere to the following principles

- Be Transparent.
- Protect Consumer Data and Privacy.
- Commit To Sustainability and Human Rights.
- Respond Meaningfully to Consumer Concerns.
- Maximize Benefits and Minimize Risks.
- Don't Exaggerate.
- Don't Make False Comparisons.
- Don't Make Unverified Claims.

d) Product stewardship-

Government Consumer Protection is the stopping of unfair, deceptive and fraudulent business practices by collecting reports from consumers and conducting investigations, suing companies and

people that break the law, developing rules to maintain a fair marketplace, and educating consumers and businesses about their rights.

5. Community Engagements

The community engagements take a strategic approach to the relationship, communication and interactions between community members and the government to try to influence positive outcomes. The aspirations, concerns, needs and values of citizens and communities are incorporated at all levels and in all sectors in policy development, planning, decision making, service delivery and assessments

The County Government has been involving her citizens through public participation on the formulation of the CIDP, ADP, budget processes, project implementation project monitoring and during land adjudication process.

6. Others

Outside its core mandate as enshrined in the 2010 Constitution, Baringo County Government has engaged itself in humanitarian activities in its CSR activities. The County has also fostered education through its bursary kitty for the needy children. In healthcare, various sensitization programmes and screening of patients on terminal diseases have been done across the entire County. The County has motivated its employees by training them hence enhancing skills and also providing them with affordable Car and Mortgage loans. This has improved on their job performance tremendously.

7. Management Discussion and Analysis

Baringo County Government is established by and derives its authority and accountability from Kenya's Constitution 2010, Public Finance Management Act 2012 and other laws. It has posted impressive financial performance for the last over years. The Government has continued to show resilience despite the difficult operating environment given the macro-economic pressures, volatile financial markets and persistent inflationary pressures. Throughput revenues continued the growth trajectory buoyed by the favorable revenue received. This has impacted the surplus positively which is on an upward trajectory. Investments have been skewed towards creation of an enabling environment to residents of Baringo to foster agriculture, health, basic education, culture, sports and trade. The Fund has maintained healthy cash balances over years and has been able to meet all its lawful obligations financially.

For the period under review, total revenue was Ksh 6,424,471,364 while total expenses were Kshs.5,784,844,108 with details being employee compensation Ksh 3,630,411,369 while investment on development composed of Ksh 1,535,647,739 being use of goods and services, Ksh 100,863,003 being grants and subsidies. Total Surplus was Ksh 639,627,255. During the period under review, the Baringo County sadly lost a County Attorney. On the financial position, total current assets amounted to Ksh 318,921,769 as represented by cash and cash equivalent only. Total non-current assets were Kshs. 881,683,629 thus giving a total assets base of Kshs. 1,200,605,399. Total liabilities were Kshs. 486,625,686 with trade payables being Ksh 395,618,422 and refundable deposits of Ksh 91,007,264. Net assets therefore were Ksh 713,979,712 and consequently accumulated surplus became Kshs. 713,979,712. For the year in consideration, Kshs 902,261 and Ksh 826,357 being Baringo County development and Baringo County recurrent respectively were refunded back to County Revenue Fund after closure of financial year.

There is currently no major financial improbity as reported by internal audit/Board audit committee, external auditors, or other County Government Agencies providing oversight. The summarised performance statistics over the years is depicted in the table below.

Below is a summary tabular presentation of the financial performance for the last four years

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PERFORMANCE INDICATOR	24/25	2023/2024	2022/2023	2021/2022
	KSH, Million	KSH, Million	KSH, Million	KSH, Million
Total revenue	6,424	6,659	7396	6,473
Total expenses	5,784	6,549	7608	7,129
Surplus	639	109	(212)	(655)
Total assets	1,200	422	356	1,624
Total liabilities	486	96	91	84

Integrated Risk Management Report

Baringo County Government operates in a dynamic and challenging environment that requires proactive and effective management of risks to enable it to create and protect public funds. The Management adopted the approved risk management policy framework by the County Executive thus setting the right tone at the top on sustained embedding of the integrated risk management approach. During the year under review, the Management continued to strongly support the implementation of the risk management through the execution of activities in the risk management programme that was approved by the County Executive Committee Member for Finance. During the process of executing the risk management program, due attention is paid to risk integration and optimization i.e. managing uncertainties and maximizing opportunities in the competitive business environment. The aggregation and prioritization of operational risk portfolio has continued to inform decision making and provide reasonable assurance about the realization of the County Government objectives.

During the financial year 2024/2025, the county undertook a risk assessment to formally re-evaluate its risks, prioritize principal risks and develop mitigation measures for implementation. The principal risks and the mitigation measures implemented during the financial year are as shown below:

Principal Risks

Operational Risk.

Concerns that activities under implementation may not be paid on time, thus impacting negatively on the objectives and strategic goals. Baringo County Executive is cognizant of the ever-evolving dynamics in the running of an economy. To cushion against risk, it has done a program and sub programme budget specifying the details of the projects to be executed,

2. Cybersecurity Threats and Attacks.

Increased integration with our customers through internet and mobile payments on County Accounts and the rampant cyberattacks nationally & globally are major concerns. To mitigate this, the county

has relied on its' Bankers enhanced Security Operation Centre (SOC) which installed integrated ICT security solutions for monitoring cyber security threats and attacks.

Environmental Safety and Health Risk. Construction activities can lead to release of wastages leading to environmental pollution and impact negatively on social, economic, and environmental aspects. During the year under review, management were sensitized on the green building model requirements.

8. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive/Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Baringo County Government

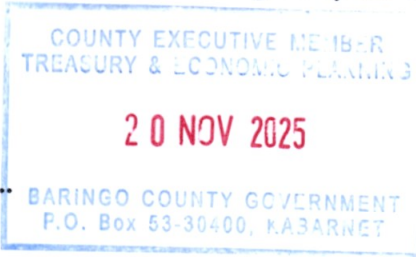
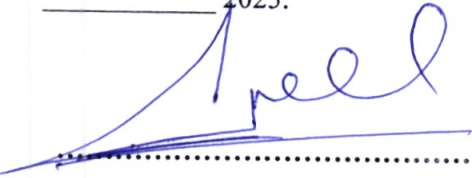
Baringo County Executive

Annual Report and Financial Statements for the year ended June 30, 2025.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on

_____ 2025.



CECM – Finance and Economic Planning

**Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.**

- 9. Report of the Auditor General of the Financial Statements for the County Executive of Baringo for the ended 30th June 2025.**

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BARINGO FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Executive of Baringo set out on pages 1 to 61, which comprise of the statement of financial position at 30 June, 2025 and the statement of financial performance,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Baringo of as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards - Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No. 3 of 14 April, 2025.

Basis for Qualified Opinion

1. Non-Compliance with Transitional IPSAS Reporting Template

The cover page to the annual report and financial statements indicates "Transitional IPSAS financial statements/Prepared in accordance with accrual basis of accounting method under International Public Sector Accounting Standards (IPSAS). This is indicative of Management failure to choose the method adopted to prepare the financial statements. Further, under Note 2 to Financial Statements on Statement of Compliance and Basis of Preparation of the financial statements, Management having taken advantage of the transitional provisions under IPSAS 33 have not indicated the elements of the financial statements that have not been recognized and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

2. Inaccuracies in the Financial Statements

Review of the financial statements prepared and presented for audit revealed the following anomalies:

2.1. Variances in Transfers from County Revenue Fund (CRF)

The statement of financial performance reflects transfers from County Revenue Fund amount of Kshs.6,424,471,364 as disclosed in Note 6 to the financial statements. However, the CRF financial statements reflects transfer to County Executive amounting to Kshs.6,249,193,488 resulting to an unexplained and unreconciled variance of Kshs.175,277,876.

2.2. Inaccuracies in Comparative Balances

The statement of financial position reflects property, plant and equipment and trade and other payables balances of Kshs.881,683,630 and Kshs.395,618,423 and as

disclosed in Note 26 and 32 to the financial statements. Review of the previous year 2023/2024 audited financial statements revealed comparative balances of Kshs.9,537,819,993 and Kshs.455,035,776 in respect of summary of non-current assets register and pending accounts payables omitted in the financial statements.

2.3. Misstatement of Comparative Balances

The statements of statement of changes in net asset reflects net assets balance of Kshs.713,979,712 which includes comparative balances of Kshs.407,379 and Kshs.346,752,659 in respect of recognition of assets and liabilities during the year. However, review of Annex 6 and Note 20 to the financial statements of the previous year 2023/2024 audited financial statements revealed summary of fixed assets register and other important disclosures comparative balances of Kshs.9,537,819,993 and Kshs.455,035,775 for various assets held by the County Executive and other pending accounts payables respectively resulting to an unexplained and unreconciled variances of Kshs.9,537,412,614 and Kshs.108,283,117.

2.4. Misstatement in Statement of Cash Flows

The statement of cash flows reflects purchase of property, plant and equipment balance of Kshs.939,080,551. However, Note 26 to the financial statements reflects additions balance of Kshs.969,142,528 resulting to an unexplained and unreconciled variance of Kshs.30,061,977. Further, the statements reflect a balance of Kshs.172,868,402 in respect of cash and cash equivalents as at 1 July, 2024 which differs with the comparative balances and previous year 2023/2024 audited financial statements balance of Kshs.422,596,884 resulting to an unexplained and unreconciled variance amounting to Kshs.249,728,482.

2.5. Non-Disclosure of Financial Risk Management

The statement of financial risk management as disclosed in Note 41 to the financial statements reflects financial risk management analysis. However, the accompanying tables on credit risk, liquidity risk management, market risk management and capital risk management were left blank.

In the circumstances, the accuracy, completeness, presentation and disclosures of the balances in the financial statements could not be confirmed. Further, the Management did not comply with The National Treasury Circular No.03/2025 dated 14 April, 2025 on guidelines on transition from cash to accrual accounting.

3. Unsupported Movement of Amounts in Financial Statements

Review of the amended financial statements submitted on 21 November, 2025 and the initial financial statements submitted on 28 August, 2025 reveal unsupported movement of balances in respect of employee costs, use of goods and services and transfers to other Government entities as detailed below;

Description	Submitted Financial Statements (Kshs)	Amended Financial Statements (Kshs)	Movement (Kshs)
Employee Costs	3,629,470,086	3,630,411,370	-941,284
Use of Goods and Services	1,535,647,740	1,530,206,456	5,441,284
Transfers to Other Government Entities	431,404,382	435,904,382	-4,500,000
Total	5,596,522,208	5,596,522,208	0

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

4. Unsupported Expenditure

4.1. Unsupported Domestic Travel and Subsistence

The statement of financial performance reflects use of goods and services amount of Kshs.1,530,206,456 as disclosed in Note 10 to the financial statements which includes domestic travel and subsistence amount of Kshs.498,576,120. However, the amount includes land adjudication expenditure of Kshs.10,500,000 which was not supported with public notice declaring the area as an adjudication section, claims submitted by land owners, demarcation and surveying report, minutes of dispute resolution committee and the adjudication record.

4.2. Unsupported Routine Maintenance of Motor Vehicles Expenditure

The statement of financial performance reflects use of goods and services amount of Kshs.1,530,206,456 and as disclosed in Note 10 to the financial statements which includes routine maintenance of vehicles and other transport equipment amounting to Kshs.46,725,653. However, supporting documents including payment vouchers, driver defects report, maintenance logbook and pre or post mechanical inspection reports were not provided for audit review.

4.3. Unsupported and Misclassified Purchase of Land

The statement of financial performance reflects use of goods and services amount of Kshs.1,530,206,456 as disclosed in Note 10 to the financial statements which includes other expenses amounting to Kshs.214,664,151. Included in the expenditure is an amount of Kshs.2,800,000 used to purchase parcels of land using direct procurement method. However, supporting documents including tender documents, ad hoc committee that negotiated for the purchase of land and special reports to the Public Procurement Regulatory Authority (PPRA) on the use of direct method of procurement and land sale agreement were not provided for audit review. Further, the purchased land was expensed under use of goods and services instead of capitalizing under property, plant and equipment contrary to the accounting policies.

4.4. Unsupported Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.395,618,423 as disclosed in Note 32 to the financial statements. The balance

includes an amount of Kshs.3,998,100 in respect of land adjudication fees. The adjudication was in respect of local physical, land use plan and cadastral survey for Maji Mazuri market center. However, supporting documents including land adjudication reports indicating number of parcels adjudicated, size or acreage of each parcel, registered owners or claimants and encumbrances or restrictions were not provided for audit review. In addition, a balance of Kshs.511,340 was electricity bill incurred by Kabarnet Municipality recorded as payable in the Department of Lands

In the circumstances, the accuracy, completeness, existence and regularity of use of goods and services and trade and other payables balances of Kshs.1,530,206,456 and Kshs.395,618,423 respectively could not be confirmed.

5. Irregular Transfer to Other Government Agencies

The statement of financial performance reflects transfers to other Government entities amount of Kshs.435,904,382 as disclosed in Note 11 to the financial statements. However, review of the IFMIS payment details revealed that fifty-seven (57) transfers totalling Kshs.6,113,300 were irregularly made to suppliers and some individuals.

In the circumstances, the accuracy, completeness and regularity of transfers to other Government entities amounting to Kshs.6,113,300 could not be confirmed.

6. Unreconciled Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.395,618,423 as disclosed in Note 32 to the financial statements. However, review of the County Government Budget Implementation Review Report for the year 2024/2025 dated August, 2025 by the Controller of Budget revealed a balance of Kshs.346,300,000 resulting to an unreconciled variance of Kshs.49,318,423.

In the circumstances, the completeness, existence and accuracy of trade and other payables balance of Kshs.395,618,423 as at 30 June, 2025 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.7,820,657,918 and Kshs.6,424,471,364 respectively, resulting to under-funding amount of Kshs.1,396,186,554 or 18% of the budget.

The under-funding affected the planned activities and may have impacted negatively on the delivery of services to the residents of Baringo County.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on the Financial Statements, Lawfulness and Effectiveness in the Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the County Executive in 2024/2025 revealed that the twenty four(24) matters remained as detailed in **Appendix I** unresolved as at 30 June, 2025.

Other Information

The Management is responsible for the Other Information set out on page iii to xliii which comprise of Key Entity Information and Management, Governance Statement, Foreward by CECM Finance and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non- Compliance with Facility Improvement Financing Act, 2023

Review of County revenue records for level 4 and 5 hospitals revealed that the six (6) facilities collected Kshs.261,068,892 and transferred an amount of Kshs.261,068,892 to the County Revenue Fund. However, only Kshs.259,161,101 was reimbursed to the hospital leaving a balance of Kshs.1,907,791. Further, the Facility Improvement Financing (FIF) revenues were deposited into the general county revenue accounts instead of the designated Facility bank accounts. This is contrary to the provisions of Section 20-25 of the Facilities Improvement Financing Act, 2023 which requires that all revenues collected by health facilities be retained in designated FIF accounts and utilized strictly for approved operational and improvement activities.

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

2. Non-Compliance with Fiscal Responsibility Principle on Wage Bill

During the year under review, the County Executive incurred a total of Kshs.3,630,411,370 on employees' costs which was 56% of the total County revenue of Kshs.6,424,471,364. This was contrary to Section 107(2)(c) of the Public Finance Management Act, 2012 and Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that County Government wages and benefits shall not exceed 35 % of total County Government revenue for the year. Further, there was no evidence that the County Executive Committee Member for Finance had tabled a bill in the County Assembly to control the wage bill.

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

3. Irregular Payment of Personal Allowances

The statement of financial performance reflects compensation of employees amounting to Kshs.3,630,411,370 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.482,000 incurred on extraneous allowances to fifty-five (55) employees without approvals which was contrary to the Salaries and Remuneration Commission Circular dated 8 July, 2020 and referenced SRC/TS/JE/CG/3/33/6 VOL III (30).

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

4. Irregular Re-Designation of Staff

Review of the human resource documents and payrolls revealed that Management re-designated seven (7) officers during the year under review. However, there was no proof of existing vacancies and the County Public Service Board did not conduct any interviews to assess the suitability of the candidates. This was contrary to Section B.21(3) of the Public Service Commission Human Resource Policies of May, 2016 which states that suitability interview for officers who are moving from one cadre to another; suitability interview shall not apply for posts which fall within the same job family; shall be limited to positions in the first two (2) entry levels in any cadre; shall take effect from the date of the decision; authorized officers shall be required to promote qualified officers before processing the re-designation requests; re-designation with continuous service will be allowed only for technical cadres whose job specifications are similar for both graduate and non-graduate officers; and shall be subject to existence of vacancies.

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

5. Employment Contracts without Gratuity Provisions

Review of the County human resource records revealed that ninety-one (91) officers were employed on contract and were qualified to receive gratuity at the end of their contract periods. However, review of the employment and contract document revealed that provision of payment of gratuity were not included in the contract signed. This was contrary to Section L.15 of the County Human Resource Manual, 2013 which stipulates that an Officer is eligible for the grant of a pension or gratuity under the Pensions Act only upon retirement from the service of the County Government in any of the following circumstances: age not less than fifty (50) years; abolition or re-organization of office; ill-health or public interest.

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

6. Irregular Engagement of Casual Employees

The statement of financial performance reflects compensation of employee cost amount of Kshs.3,630,411,370 as disclosed in Note 9 to the financial statements which includes an amount of Kshs.94,621,495 in respect of basic wages of temporary employees. However, records provided for audit revealed the following unsatisfactory matters:

- i. There was no approved staff establishment showing deficiency of staff to be filled by the casuals nor formal requests done from the departmental heads on the need for engaging casuals. This was contrary to Section B.5(2) of the County Human Resource Manual, 2013 that requires that all vacancies should be declared in a prescribed format which shall include: the number of vacancies; when the vacancy occurred; whether the vacancy is within the authorized establishment and other relevant details;
- ii. There were no approvals by the County Public Services Board, authorizing Departments to recruit casual employees' contrary to Section 74 of the County Governments Act, 2012 which states that the County Public Service Board shall

regulate the engagement of persons on contract, volunteer and casual workers in its public bodies and offices;

- iii. Records in respect of how temporary employees were hired, the work for which they were hired to do, terms and conditions of services were not provided for audit review. This was contrary to Section B.7(2) of the County Human Resource Manual, 2013 which states that in determining whether an appointment, promotion or re-designation has been undertaken in a fair and transparent manner, the overriding factors shall be merit, fair competition and representation of the diversity of the county and Section B.10(2) of the County Human Resource Manual, 2013 which states that a written contract of service shall state particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration and terms and conditions of employment;
- iv. Records of statutory monthly deductions on wages such as PAYE, SHA and NSSF or remittance to the respective statutory organizations were not provided for audit review. This was contrary to Section 3(2)(ii) of the Income Tax Act, 2021 which states that income upon which tax is chargeable under this Act is income in respect of (ii) employment or services rendered, Regulation 4 of the National Social Security Fund, 2014 which states that an employer shall pay contributions to the Pension Fund in respect of each employee in his or her employment as prescribed in Section 20 of the Act and Regulation 22 (1) of the Social Health Insurance Regulations, 2024 states that an employer shall deduct the contribution of a salaried contributor and submit the contribution to the Authority on behalf of the employee at the rate provided in Regulation 16 by the ninth day of each month.
- v. Master rolls showing attendance of the casual workers were not provided for audit review. The existence of the temporary employees and their work stations could therefore not be confirmed. This was contrary to Section 74 of the County Governments Act, 2012 which states that the County Public Service Board shall regulate the engagement of persons on contract, volunteer and casual workers, staff of joint ventures and attachment of interns in its public bodies and offices
- vi. Management did not maintain temporary employees' payroll and instead made the payments to other County staff for onward transmission to the respective employees in cash. This was contrary to Section 74 (1) of the Employment Act, 2007 which stipulates that an employer shall keep a written record of all employees employed by him, with whom he has entered into a contract under this Act.

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

7. Non-Compliance with Ethnic Composition in Recruitment

During the year, the County Public Service Board recruited eleven (11) officers in various departments within the County out of which all or 100% were from the dominant ethnic community. This was contrary to Section 65(1)(e) of the County

Governments Act, 2012 which requires that at least thirty percent should be filled by candidates who are not from the dominant ethnic community in the County.

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

8. Irregularities in Projects Implementations

8.1. Unconfirmed Projects Implementation Status Reports

Project implementation status report provided for audit verification on several projects lacked management details including: approved budgets, name of contractors, tender and contract numbers, contract period commencement and completion dates of contracts, payment certificate numbers and dates, certified amounts to date, accumulated payments to date, amounts un-paid to date and status of the projects. This was contrary to Regulation 129(3) of the Public Finance Management (County Governments) Regulations, 2015 which provides that an accounting Officer shall put in place efficient and effective systems to monitor and report on non-financial performance for his or her County Government entity's individual programmes and projects based on the prescribed format under paragraphs (1) and (2) of this regulation and submit a report to the County Executive Committee Member responsible for planning with a copy to the Auditor-General.

Further, monthly progress reports of projects for departments were not maintained to confirm budgeted expenditure for the twelve (12) departments totalling Kshs.2,679,271,318. This was contrary to Section 152 of the Public Procurement and Asset Disposal Act, 2015 which requires the head of the procurement function to prepare monthly progress reports of all procurement contracts of the procuring entity and submit them to the Accounting Officer.

8.2. Delay in Completion of the Kabarnet Referral Hospital Surgical Block

The County Executive Management entered into a contract for the proposed erection and completion of the surgical ward at a contract sum of Kshs.152,567,399 in two (2) phases of Kshs.62,594,619 and Kshs.89,972,781 being implemented in 2022/2023 and 2023/2024 respectively. The contract duration was fifty-seven (57) weeks with commencement and completion dates on 1 June, 2023 and 30 June, 2024 respectively. However, the contract was not completed as stipulated in the contract and the Contractor was given an extension to 30 June, 2025 to complete the works. Further, records indicates that the Contractor had been paid an amount of Kshs.105,076,996 and Kshs.25,863,602 in the months of February and April, 2025. Audit verification carried out in the month of July, 2025 revealed that the works had not been completed due to slow funding. This was contrary to Regulation 45(5) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the County treasury may require accounting officers to review their cashflow plans in line with changes in revenue realization, shortfalls in borrowing and unforeseen expenditures.

8.3. Stalled Projects

The status report for stalled projects over the years reflects twenty-four (24) stalled projects as detailed in **Appendix II** with a budget of Kshs.1,330,957,775. Payments totaling to Kshs.131,056,053 had been made by the time the projects stalled. This was contrary to Section 151 (2) (a) of the Public Procurement and Asset Disposal Act, 2015 which requires the contract implementation team to be appointed to manage complex and specialized procurement contracts by monitoring the performance of the contractor, to ensure that all delivery or performance obligations are met or appropriate action taken by the procuring entity in the event of obligations not being met. The stalled projects expose the County to loss of assets and funds through wasteful expenditure, legal disputes and cost escalation due to inflationary pressures.

8.4. Completed and Unutilized Dispensaries

Review of the project implementation status report for the year under review revealed that several dispensaries in the County including Korelach, Sugut, Ngaina, Chewara, Loyeya, and Seretion dispensaries were reported as completed. However, audit inspections in the month of July, 2025 revealed that the facilities remained unused despite having been completed. Further, the dispensaries are currently non-operational due to a lack of essential equipment and staffing.

8.5. Lack of Comprehensive Register of County Roads

Appendix VIII on fixed assets reflects a balance of Kshs.620,379,159 in respect of road infrastructure. However, the County Executive did not maintain inventory of public roads specifying the roads and their classifications, names and length by surface and details indicating the number of kilometers of road works done. This was contrary to Regulation 170(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that that an Accounting Officer of a procuring entity shall be responsible for maintaining a register of assets under his or her control or possession.

In the circumstances, value for money for the above projects could not be confirmed and Management was in breach of the law.

9. Lack of Procurement Plan

Review of records in the Department of Water and Irrigation and Agriculture, Livestock and Fisheries revealed that goods, works and services totalling Kshs.108,962,196 and Kshs.37,265,356 respectively were procured during the year under review. However, the procurement expenditure amounting to Kshs.14,109,657 and Kshs.3,555,983 respectively were not supported by an approved procurement plan. This was contrary to Regulation 40(3) of the Procurement and Asset Disposal Regulations, 2020 that stipulates that the head of user department shall submit an annual departmental procurement plan to the Accounting Officer prior to the commencement of the financial year and shall be implemented in accordance with the timelines set out therein.

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

10. Non- Compliance with Procurement Laws

10.1. Lack of Market surveys in Procurement of Motor Cycles and Log Books

The County Executive entered into a contract for the proposed purchase of eight (8) motorbikes at a cost of Kshs.2,999,998 for Silale Ward. However, the purchases were not supported with market surveys reports. This was contrary to Section 54(2) of the Public Procurement and Asset Disposal Act, 2015 which states that standard goods, services and works with known market prices shall be procured at the prevailing market price.

Further, no logbooks for the motor cycle were provided for audit review. This was contrary to Regulation 174(3) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that the officer in charge of matters relating to transport in the procuring entity shall prepare a record of maintenance, repairs and replacement in respect of each motor vehicle, plant and equipment which shall be submitted to the accounting officer in a format to be provided by the Authority.

10.2. Procurement Outside E-Procurement System

County Executive Management entered into a contract for the proposed construction aggregation and industrial park at a contract sum of Kshs.435,606,305. However, the procurement was done outside the Government E-Procurement System. This was contrary to Regulation 49(2) of the Public Procurement and Asset Disposal Act, 2020 which provides that the conduct of procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an E-procurement system which is integrated to the state portal.

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

11. Construction of Guest House at Ravine Agricultural Training Institute

Review of the procurement and projects records revealed that a local contractor was awarded a contract for the construction of a guest house at Eldama Ravine Agricultural Training Institute at a cost of Kshs.19,722,320 with commencement date of 3 April, 2017 and expected completion date of 12 March, 2018. However, records provided for audit revealed that the contractor had been paid a cumulative sum of Kshs.16,845,510 or (85%) of the contract sum with the project remaining incomplete. Further, there were no budgetary allocations and provisions during the financial year resulting to further project implementation delays.

In addition, performance security amounting to Kshs.986,118 was issued on 23 June, 2017 which expired on 20 June, 2018 without renewal. This was contrary to Section 142(2) of the Public Procurement and Asset Disposal Act, 2015 which states that in case the contract is not fully or well executed, the performance security shall unconditionally be fully seized by the procuring entity as compensation without prejudice to other penalties provided for by the Act.

In the circumstances, the value for money on the construction of a guest house amounting to Kshs.19,722,320 could not be confirmed and Management was in breach of the law.

12. Non-Compliance with Law on Contract Management and Project Implementation

12.1. Irregular Procurement Process

Review of the records in the Department of Agriculture, Livestock and Fisheries revealed that various procurements were undertaken during the year under review. However, the following irregularities were noted:

- i. Three(3) for the supplies of mostraz acaricides, fertilizers & coffee seeds and Kaimugul cattle renovation works contracts were awarded to suppliers at a cumulative contract sum of Kshs.5,123,300. However, review of the procurement records revealed that the contractors failed to provide valid business permits which was a precondition for award of the contracts. This was contrary to Section 55 (1)(c) of the Public Procurement and Asset Disposal Act, 2015 which states that a person is eligible to bid for a contract in procurement or an asset being disposed, only if the person satisfies the following criteria the person, if a member of a regulated profession, has satisfied all the professional requirements.
- ii. Review of the procurement records revealed that contract for the renovation of Sigerger cattle dip at Kabartonjo ward was awarded to a local contractor at a contract sum of Kshs.650,000. However, the Company did not have a tax compliance certificate. This was contrary to Section 55(1)(f) of the Public Procurement and Asset Disposal Act, 2015 which states that a person is eligible to bid for a contract in procurement or an asset being disposed, only if the person satisfies the following criteria the person has fulfilled tax obligations.
- iii. The construction of County Aggregation & Industrial Parks at Kimose, Mogotio Sub County was awarded at a contract sum of Kshs.435,606,305 with an amount of Kshs.21,782,306 paid during the year under review. The project commenced on 21 November, 2023 with an expected completion date of 20 June, 2025. However, the contract period had expired and the project was incomplete with no reviewed extension period. Further it was noted that the performance security bond expired on 30 December, 2024.
- iv. The Construction of Kapicha Gate House was awarded at a contract sum of Kshs.999,780. The project commenced on the 21 August, 2023 with an expected completion date of 9 October, 2023. However, the contractor requested for project extension on 1 December, 2023, two (2) months after the expiry of the contract. The contractor was granted an extension for the project from 10 December, 2023 to 30 June, 2024. However, the project remains incomplete to date.
- v. The construction and branding of entry and exit point at Cheplon was awarded at a contract sum of Kshs.2,957,465. The project commenced on the 22 February, 2024 with an expected completion date of 22 May, 2024.

However, on the 8 August, 2024, the contractor requested for project extension, two (2) months after the contract had expired. The request was granted by the Chief Officer, Tourism and Wildlife on the 4 December, 2024 and the contract was extended to 20 December, 2024. However, the project remains incomplete to date.

12.2. Irregular Procurement of Smart Phones

Review of the procurement records revealed that Department of Agriculture, Livestock and Fisheries procured three (3) smart phones at a cost of Kshs.799,500 vide Local Purchase Order number 794 dated 19 February, 2024. However, the supplier's delivery notes did not indicate, the serial numbers of the smart phones supplied. Further, the inspection and acceptance committee reports did not indicate the smart phones serial numbers. This was contrary to the provisions of Section 48(3) of the Public Procurement and Asset Disposal Act, 2015 that provides that the Inspection and Acceptance Committee shall immediately after the delivery of the goods, works or services inspect and where necessary, test the goods received; inspect and review the goods, works or services to ensure compliance with the terms and specifications of the contract. In addition, market survey was not conducted to confirm that the price charged of an amount of Kshs.266,500 per unit was within the prevailing market rates. Similarly, the asset register confirming the smart phones were taken on charge and distribution list signed by the recipients were not provided for audit review.

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

13. Climate Change and Financing

Review of the Baringo County Climate Change Fund financial statements revealed that the County Executive Management transferred and spent amounts of Kshs.362,953,924 and Kshs.198,116,312, respectively in respect of climate change activities. However, the following anomalies were noted:

13.1. Non-Disclosure of the Expenditure Incurred on Climate Change Projects

Review of Appendix vi to the financial statements revealed that the County Executive Management implemented six (6) projects. However, the expenditure incurred on the projects was not disclosed in the appendix. This was contrary to Regulation 22 (1) of the Public Finance Management (County Governments) Regulations, 2015 which states that Accounting Officers shall, in accordance with Article 226(2) of the Constitution and Section 149 (1) of the Act, be accountable to the County Assembly—(c) for measures taken to prepare the financial reports that reflect a true and fair financial position of the entity.

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

13.2. Lack of Monitoring and Evaluation Reports

There were no environmental and social impact assessment reports. This was contrary to Regulation 21(1) of the Public Finance Management (Baringo County

Climate Change Fund) Regulations, 2023 which states that the County monitoring and evaluation committee shall monitor and evaluate projects.

12.3. Lack of Policies for Extractive Industries

There were no policies or regulatory framework that guides the extraction of natural resources that contributes to low carbon climate resilience development. In the absence of extraction policies, there is likelihood of environmental exploitation and loss of revenue. This was contrary to Section 2.2 of the Baringo County Climate Change Policy, 2020 on sector specific impacts of climate change in the county which states that natural resources extraction contributes to and is vulnerable to climate change.

12.4. Lack of Validation of Project Proposals

There were no recommendations of the County Steering Committee on project validation process after receiving the project proposals from the Ward Committees. This was contrary to Regulation 18(l) of the Public Finance Management (Baringo County Climate Change Fund) Regulations, 2023 which requires the County Steering Committee to undertake a project validation process after receiving the project proposals from the Ward Committees and either approve the project proposals and communicate their decision to the respective Ward Committee; rejected project proposals with reasons given in writing and communicate this decision to the respective Ward Committee; or instruct the respective Ward Committee to make necessary amendments to a project proposal and approve the amended project proposal within a further two (2) weeks from the date of re-submission.

13.3. Lack of Reports on Community Consultation Fora

There were no reports of the Ward Committees on Community Consultation Fora. This was contrary to Regulation 16 (l) of the Public Finance Management (Baringo County Climate Change Fund) Regulations, 2023 which states that each Ward Committee shall convene community consultation fora in at least, three administrative locations in the Ward before the financial year starts and Regulation 16(3) of the Public Finance Management (Baringo County Climate Change Fund) Regulations, 2023 which states that the Ward Committees shall prepare a report on the Community Consultation Fora. The lack of relevant information may impair users' ability to rely on the financial statements for informed decision-making.

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

14. Failure to Construct Governor's and Deputy Governor's Official Residences

County Executive of Baringo has failed to construct or prioritize the construction of the Governor's or Deputy Governor's official residences in breach of the Salaries and Remuneration Commission circulars referenced SRC/TS/CGOVT/3/61/VOL.V(44), SRC/TS/CGOVT/3/61/VOL. V (52) and SRC/ADM/11 setting the deadline for leasing and paying of rent for official residences for the two (2) public officers as 30 June, 2022.

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

15. Lack of Demand Driven Certified Seeds, Breeding Stock and Live Animals Research

The statement of financial performance reflects use of goods and services amount of Kshs.1,530,206,456 as disclosed in Note 10 to the financial statements which includes other expenses amounting to Kshs.214,664,151. Review of the supporting schedules revealed that an amount of Kshs.88,733,565 was incurred on the purchase of certified seeds, breeding stock, and live animals for research. However, the expenditure was not supported with documents including report on user needs, feasibility studies to determine the viability of the proposed agricultural projects within the County, valid nursery phytosanitary inspection certificate, distribution schedules, animal movement permits, evidence of accreditation of private companies by the Agriculture, Fisheries and Food Authority or other relevant Government bodies. This was contrary to Paragraph 3.13(2) of the Agricultural Policy, 2021 which states that the National and County Governments will: promote demand driven research in crops, livestock and fisheries management and development.

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

16. Long Outstanding Refundable Deposits

The statement of financial position reflects refundable deposits balance of Kshs.91,007,264 as disclosed in Note 33 to the financial statements. Included in the balance were long outstanding deposits totalling Kshs.38,759,988 dating back from the year 2020 to date. This was contrary to Regulation 106 of the Public Finance Management (County Governments) Regulations, 2015 which states that, unless otherwise exempted by an Act of Parliament, any deposit which has remained unclaimed for five (5) years, with the approval of the County Executive Committee Member, be paid into County Revenue Fund and thereafter the County Executive Committee Member may refund the deposit to any person entitled thereto, if he or she is satisfied that the claim is authentic.

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

17. Failure to Undertake Valuation for Assets under Comprehensive Insurance Covers

The statement of financial position reflects property, plant and equipment balance of Kshs.881,683,630 as disclosed in Note 26 to the financial statements. However, the assets were not valued regularly and reconciled with the insurance policy schedule before renewal. During the year, the valuation reports for assets under comprehensive insurance covers was not provided for audit. This was contrary to Section 68(1) of the Public Finance Management Act, 2012 which requires that the accounting officer ensures that resources are used adequately in a lawful and effective manner.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Non-Adherence to One-Third Basic Salary Requirement

Review of the Integrated Personnel Payroll Data for the month of April, 2025 revealed that a total of forty-four (44) employees earned net salary lower than a third of their basic salary. This was contrary to Section C.1 (3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which prohibits public officers not to over-commit their salaries beyond two thirds of their basic salaries.

In the circumstances, the affected employees may suffer pecuniary embarrassment.

2. Lack of Training Needs Assessment

The statement of financial performance reflects use of goods and services amount of Kshs.1,530,206,456 as disclosed in Note 10 to the financial statements which includes an amount of Kshs.20,555,405 in respect of training expenses. However, the expenditure was not supported with training needs assessments as required by Section I.3(2)I (3)(1)(2) of the County Public Service Human Resource Manual, 2013 which provides that, training in the County Public Service shall be based on Training Needs Assessment which shall be conducted every two (2) years in each County Department. Further, the Section I.3(1) of the County Public Service Human Resource Manual, 2013 states that County Departments shall prepare training projections based on Training Needs Assessment to guide the training committees in nominating officers for training.

In the absence of training needs assessment, it was not possible to ascertain how the training needs were identified.

3. Incomplete Asset Register and Lack of Project Coordination Committee

The statement of financial position reflects property, plant and equipment balance of Kshs. 881,683,630 as disclosed in Note 26 to the financial statements. However, Project Co-ordination Committee had not been constituted as a prerequisite to guide on identification and valuation of assets and liabilities under the International Public Sector Accounting Standards Accrual Accounting basis. Further, there was no comprehensive assets register that reflects asset details including description, reference or identification numbers, date acquired, purchase cost, location, nature and use including current status, details of ownership documents for the land, buildings and transport equipment consisting of title deeds and log books. This was contrary to Section 149 (2) (o) of the Public Finance Management Act, 2012 which states that each Accounting Officer for a County Government entity to ensure that the respective County Government entity has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General.

In the circumstances, the effectiveness of internal controls on management of assets could not be confirmed.

4. Failure to Maintain Stocks or Stores Register

The statement of financial performance reflects use of goods and services of an amount of Kshs.1,530,206,456 as disclosed in Note 10 to the financial statements which includes amounts of Kshs.15,740,780, Kshs.12,610,965, Kshs.58,937,141, Kshs.216,405,606 and Kshs.214,664,151 in respect of utilities, communication, hospitality supplies and services, specialized materials supplies and services and other expenses respectively. However, review of the supporting documents revealed that County Management did not maintain stock or stores register for goods and services procured and consumed and record of quantities received, issued, or balances in stock. This was contrary to Regulation 133 (1) of the Public Finance Management (County Governments) Regulations 2015 which provides that an Accounting Officer shall be responsible for the proper custody, care and use of Government inventories under their control, including imported goods in vessels awaiting discharge and in customs warehouses awaiting clearance.

In the circumstances, the controls in the management of stores and inventory could not be confirmed.

5. Effectiveness of Internal Audit Functions and Audit Committee

Review of the internal audit reports and audit committee minutes revealed the following unsatisfactory matters:

- i. There was no evidence of an action plan presented to the chairperson of the audit committee on how the auditee intended to implement the recommendations from the internal audit department. Furthermore, there was neither report on the implementation status of recommendations made by the internal audit, nor follow-up on the recommendations to ensure they were implemented. This was contrary to Regulations 165(1)(2) of the Public Finance Management (County Governments) Regulations, 2015.

- ii. The Audit Committee held a total of two (2) meetings within the year under review contrary to Public Sector Accounting Standards Board (PSASB) requirement that audit committees within public sector entities meets at least quarterly.
- iii. The internal audit did not provide a report on the assessment of its own effectiveness through an internal performance appraisal. This was contrary to Regulation 159(1) of the Public Finance Management (County Governments) Regulations, 2015 that stipulates that each year the head of internal audit unit shall assess its own effectiveness through an internal performance appraisal and shall carry out annual review of performance of the internal audit activity commenting on its effectiveness in the annual report to the County Treasury.
- iv. There was no evidence that the audit committee followed up on the implementation of the recommendations of the internal and external auditor's contrary to Regulations 168(b) of the Public Finance Management (County Governments) Regulations, 2015 that provides that the audit committee shall follow up on the implementation of the recommendations of the internal and external auditors.
- v. Examination of personal files for staff in the internal audit unit revealed that six (6) staff were employed in the department, whereas, the staff establishment and strategic plan showed thirteen (13) staff resulting to a shortage of eight (8) staff in the internal audit unit to enable the department to discharge its mandate effectively. This was contrary to Regulation 155 (2)(a) of the Public Finance Management (County Governments) Regulations, 2015 which states that an Accounting Officer shall ensure that the organizational structure of the internal audit unit facilitates the entity to accomplish its internal audit responsibilities.

In the circumstances, effectiveness of controls in the internal audit department and in audit committees could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025

Appendices

Appendix I: Unresolved Prior Year Matters

No.	Audit Issue
1.	Inaccurate Non-Financial Assets
2.	Variance between Financial Statements and IFMIS
3.	Unsupported Maintenance of Motor Vehicle and other Transport Equipment
4.	Unsupported Bank Accounts
5.	Unclaimed Deposits
6.	Unauthorized and Unutilized Water Projects
7.	Unsupported Legal Fees
8.	Budgetary Control and Performance
9.	Unreconciled Pending Bills
10.	Inadequate Disclosure of Performance Information in the Annual Report
11.	Implementation of Recommendations by Legislative Committees and Audit
12.	No Adherence to Two Third Rule of Basic Pay Salary Rule
13..	Non-Compliance with Law on Fiscal Responsibility on Wage Bill
14.	Non-Compliance with Ethnical Composition
15.	Irregular Engagement of Casuals
16.	Construction of Markets and Sheds at Kapsoo
17.	Installation of Floodlights
18.	Stalled and Delayed Projects
19.	Delayed Construction of Infrastructure Projects
20.	Roads Projects Implementations Report
21	Incomplete Referral Hospital Surgical Ward
22	Procurement of Certified Seeds, Bleeding Stock and Live Animals
23	Audit of Climate Change
24	Internal Audit and Function of Audit Committee

Appendix II: Stalled Projects

S/N	Project Name	Estimated Value(Kshs)	Amount Paid (Kshs)
1	Construction Staff house at Sugut Dispensary-	1,999,849	698,146
2	Construction of laboratory ar Riongo Dispensary	1,458,574	1,050,716
3	Construction and completion of Emining theatre block	11,947,541	9,823,041
4	Marigut Community Social Hall	3,000,000	500,000
5	ATC Guesthouse	19,000,000	16,000,000
6	Proposed Construction of pitlatrine, fencing and installation of 10,000ltrs tanks and gutters at Saimo Kipsaraman Wardoffice	1,493,252	1,041,215
7	Tirioko Wardoffice:Cash Transfer	1,000,000	0
8	Construction of Ajira Centre at Cheplambus Phase 1	1,989,295	0
9	Construction of Youth Empowerment Centre Marigat	13,000,000	5,329,957

S/N	Project Name	Estimated Value(Kshs)	Amount Paid (Kshs)
10	Construction of Kabarnet Stadium	1,167,638,590	47,362,304
11	Construction Mogotio information centre radio room, kitchen, globe. Amphitheatre, integrated gate.	54,650,000	26,800,000
12	Construction of Kipsaraman Museum with laboratory	32,280,674	12,460,674
13	Hospitality Centre at Marigat VTC	10,000,000	5,000,000
14	Kaplop Pri ECD	1,100,000	300,000
15	Construction of Milimani ECD	1,200,000	490,000
16	Kaburwo ECD Classroom	1,200,000	0
17	Chemayes ECD Classroom	1,000,000	700,000
18	Chesakam ECD Classroom	1,000,000	400,000
19	Noswo ECD Classroom	1,000,000	400,000
20	Borokwo ECD Classroom	1,000,000	600,000
21	Psau ECD classroom	1,000,000	700,000
22	Mwal ECD classroom	1,000,000	600,000
23	Ketukoi ECD classroom	1,000,000	600,000
24	Toplen ECDE Staff House	1,000,000	700,000
	Total	<u>1,330,957,775</u>	<u>131,556,053</u>


Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

10. Statement of Financial Performance for the year ended 30 June 2025

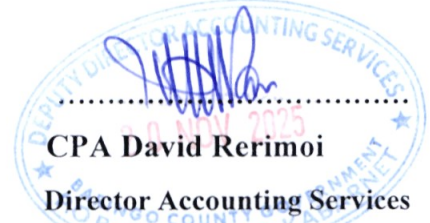

	Notes	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	6,424,471,364.00
Miscellaneous Revenue	7	-
Total		6,424,471,364.00
Revenue from exchange transactions		
Other income	8	-
Total revenue		6,424,471,364.00
Expenses		
Employee costs	9	3,630,411,369.45
Use of goods and services	10	1,530,206,455.46
Transfers to other Government Entities	11	435,904,382.07
Depreciation and amortization expense	12	87,458,898.62
Other Grants and Subsidies	13	100,863,003.00
Finance costs	14	-
Social Benefits	15	-
Total expenses		5,784,844,108.60
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Surplus/Deficit for the year		639,627,255.40
Taxation	20	-
Net Surplus/Deficit		639,627,255.40

**Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.**

The Financial Statements set out on pages 1 to 8 were signed by:



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



DEPUTY DIRECTOR ACCOUNTING SERVICES
20 NOV 2025
BARINGO COUNTY GOVERNMENT
P.O. BOX 53-30400, KASABUNYI

**CPA David Rerimoi
Director Accounting Services
ICPAK M/No. 6624**

11. Statement of Financial Position as at 30 June 2025

	Notes	FY 2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	318,921,769.70	422,426,354.40
Receivables from Exchange Transactions	22	-	170,530.00
Receivables from Non-Exchange Transactions	23	-	-
Inventories	24	-	-
Current portion of investments	25	-	-
Total Current Assets		318,921,769.70	422,596,884.40
Non-Current Assets			
Receivables from Exchange Transactions	22(b)	-	-
Non- Current portion of investments	25	-	-
Property, Plant and Equipment	26	881,683,629.48	-
Intangible Assets	27	-	-
Investment Property	28	-	-
Right-of-use assets	29	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		881,683,629.48	-
Total Assets (A)		1,200,605,399.18	422,596,884.40
Liabilities			
Current Liabilities			
Trade and Other Payables	32	395,618,422.55	-
Refundable Deposits and Prepayments	33	91,007,264.05	96,616,797.50
Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
Total Current Liabilities		486,625,686.60	96,616,797.50

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

	Notes	FY 2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Non-Current Liabilities			
Non-Current Provisions	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Non-Current Employee Benefit Obligation	37	-	-
Borrowings – Non-Current Portion	38	-	-
Service Concession Liability	39	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		486,625,686.60	96,616,797.50
Net Assets(A-B)		713,979,712.58	325,980,086.90
Represented By:			
Reserves		-	-
Accumulated Surplus		713,979,712.40	325,980,086.90
Capital Fund		-	-
Net Assets		713,979,712.40	325,980,086.90

The financial statements set out on pages 1 to 8 were signed by:



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



CPA David Rerimoi
Director Accounting Services
ICPAK M/No. 6624

12. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30 th June 2024 (cash basis)	422,596,884.40	-	-	422,596,884.40
Adjustments:				
Recognition of assets	407,379.00	-	-	407,379.00
Recognition of liabilities	(346,752,658.50)	-	-	(346,752,658.50)
As at July 1, 2024	76,251,604.90	-	-	75,436,846.90
Return to CRF	(1,899,147.90)	-	-	(1,899,147.90)
Surplus/ deficit for the year	639,627,255.40	-	-	639,627,255.40
Other changes	-	-	-	-
As at June 30, 2025	713,979,712.40	-	-	713,979,712.40

Note on Adjustment

Recognition of assets

Kshs. 407,379 relates to closing bank balance for Baringo County THS UC SPA that was not included as part of Cash and Cash Equivalents in FY 2023/2024 Financial Statements.

Recognition of liabilities

Kshs. 346,752,658 indicated above under recognition of liabilities constitutes

- a) Closing bank balance for Baringo County Climate Fund SPA Account No. 1000564016 of Kshs. 250,135,861 that formed part of our opening Cash and Cash Equivalent in the Financial Year under review, has been adjusted since Baringo County Climate Fund will prepare and report its Financial Statements separately.
- b) Kshs. 96,616,797 relates to the closing bank balance for Baringo County Deposit Account No. 1000396024 in the FY 2023/2024. This is an amount held by the County but belongs to Contractors.

Return to CRF

At the start of the financial year under review Kshs. 902,261 and Kshs. 826,357 for Baringo County Development and Baringo County Recurrent account respectively were refunded back to Baringo County Revenue Fund Account.

Included in our Financial Statements as at 30th June 2024 was Kshs. 170,530 as an outstanding imprest. However, this amount was recovered from the salary of the imprest holder.

Baringo County Government
Baringo County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

13. Statement of Cash Flows for the year ended 30 June 2025

		FY 2024/2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		6,424,471,364.00
Miscellaneous Revenue		-
Other income		-
Total receipts		6,424,471,364.00
Payments		
Employee costs		3,577,481,385.60
Use of goods and services		1,477,942,856.20
Transfers to other Government Entities		181,151,053.00
Other Grants and Subsidies		100,863,003.00
Finance costs		-
Social Benefits		-
Total payments		5,337,438,297.80
Net cash flows from/(used in) operating activities	40	1,087,033,066.20
Cash flows from investing activities		
Purchase of PPE		(939,080,551.18)
Purchase Intangible assets		-
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Purchase of investments		-
Sale of investments		-
Net cash flows from/(used in) investing activities		(939,080,551.18)
Cash flows from financing activities		
Returns to CRF		(1,899,147.90)
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows from financing Activities		(1,899,147.90)
Net increase/(decrease) in cash & Cash equivalents		146,053,367.12
Cash and cash equivalents at 1 July, 2024	21	172,868,402.40
Cash and cash equivalents at 30 June, 2025	21	318,921,769.52

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Recurrent and Development Budgets Combined

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carry overs (Special Purpose A/c)	-	376,599,530.88	376,599,530.88	-	376,599,530.88	-
Receipts						
Transfers from the CRF	7,361,031,664.90	459,626,253.10	7,820,657,918.00	6,424,471,364.00	1,396,186,554.00	82%
Other receipts	-	-	-	-	-	-
Total Receipts	7,361,031,664.90	459,626,253.10	7,820,657,918.00	6,424,471,364.00	1,396,186,554.00	82%
Payments						
Compensation of employees	3,441,541,927.13	47,835,988.81	3,489,377,915.94	3,577,481,385.60	(88,103,469.66)	103%
Use of goods and services	1,118,091,898.64	303,417,442.27	1,421,509,340.91	1,477,942,856.20	(56,433,515.29)	104%
Subsidies	-	-	-	-	-	-
Transfers to other government units	-	1,311,071,972.95	1,311,071,972.95	181,151,053.00	1,129,920,919.95	14%
Other grants and transfers	915,460,049.95	(745,718,412.95)	169,741,636.00	100,863,003.00	68,878,633.00	59%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	1,885,937,790.20	(80,381,207.98)	1,805,556,582.20	939,080,551.18	866,476,031.02	52%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	7,361,031,664.90	836,225,783.10	8,197,257,448.00	6,276,518,848.98	1,920,738,599.02	77%
Surplus				147,952,515.02		

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Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	147,952,515.02
1	Basis difference	-
2	Timing differences	-
3	Entity differences	-
4	Classification differences	(1,899,147.90)
	Closing Cash and Cash Equivalent as per the statement of Cash flows	146,053,367.12

Notes

- a) Budget carry overs (Special Purpose A/c) of Kshs. 376,599,530.88 is the opening bank balances in the special purpose accounts as at 1st July 2024 and conditional grants that had not been transferred from CRF Account to Special Purpose Accounts as tabulated below

Bank Account/ Grant	Kshs.
CBK, Baringo County World Bank Special Purpose (Kshs.)	272,233.55
CBK, Baringo County Road Maintenance Levy (Kshs.)	844,545.75
CBK, Baringo County Danida Special Purpose (Kshs.)	9,709,060.10
CBK, Baringo County Agri Sec Sup Prog Sp Account(Kshs.)	4,645.00
CBK, Baringo County Village Polytechnic Account(Kshs.)	2,054,766.00
CBK, Baringo County Urban Institutional Grant Special Purpose Account (Kshs.)	0.20
CBK, Baringo County COVID 19 Special Purpose Account (Kshs.)	4,220,365.85
K, Baringo County Emergency locust project account (Kshs.)	35,056,837.55
CBK, Baringo County Climate Fund SPA (Kshs.)	250,135,861.00
CBK, Baringo County Aggregation ndust Parks (Kshs)	21,782,624.00

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CBK, Universal Care Project – THS Kshs.	407,379
CBK, Baringo County Health Services Improvement Fund	29,708,459
Livestock Value Chain Support Project – Conditional Grant	11,402,752
IDA (World bak) credit (FLLoCA) climate-2024/2025- Conditional Grant	11,000,000

15. Notes to the Financial Statements

1. General Information

Baringo County is established by and derives its authority and accountability from The Constitution of Kenya 2010. The County is domiciled in Kenya and its principal activity is to transform the livelihoods of Baringo residents by creating a conducive framework that offers quality services to all citizens in a fair, equitable and transparent manner by embracing community managed development initiatives for environmental sustainability, adaptable technologies, innovation and entrepreneurship in all spheres of life.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

Notes to the financial statements

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *entity* pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *entity* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *entity* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *entity's* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario

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of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45- Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance

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Standard	Effective date and impact:
	for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

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Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfillment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on 30th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 2 on the 2024/25 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

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Notes to the Financial Statements (Continued)

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

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Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will

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obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

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Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note xx.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

Notes to the Financial Statements (Continued)

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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Notes to the Financial Statements (Continued)

m) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates

different from those at which they were initially reported are recognized in surplus or deficit in the period.

Notes to the Financial Statements (Continued)

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The *Entity* regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise *the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers*.

t) Service concession arrangements.

The *Entity* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

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Notes to the Financial Statements (Continued)

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers FY 2024/2025
			Kshs
Recurrent	4,731,518,206.00	-	4,731,518,206.00
Development	1,517,675,282.00	-	1,517,675,282.00
Special purpose transfers	175,277,876.00	-	175,277,876.00
Total	6,424,471,364.00	-	6,424,471,364.00

7. Miscellaneous Revenue

Nature of Revenue	FY 2024/2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Revenues not classified anywhere else	-
Total	-

8. Other Incomes

Description	FY 2024/2025
	Kshs
Insurance recoveries	-
Sale of tender documents	-
Services concession income	-
Other incomes not specified elsewhere	-
Total other income	-

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Notes to the Financial Statements (Continued)

9. Employee Costs

Description	FY 2024/2025
	Kshs
Basic salaries of permanent employees	3,535,789,874.85
Basic wages of temporary employees	94,621,494.60
Personal allowances – part of salary	-
Pension and other social security contributions	-
Employer contributions to compulsory national social security schemes	-
Employer contributions to compulsory national health insurance schemes	-
Employer contribution to compulsory housing scheme	-
Other social benefit schemes	-
Other personnel costs	-
Total Employee costs	3,630,411,369.45

10. Use of Goods and Services

Description	FY 2024/2025
	Kshs
Utilities, supplies and services	15,740,780.72
Communication, supplies and services	12,610,964.90
Domestic travel and subsistence	498,576,120.20
Foreign travel and subsistence	7,694,435.10
Printing, advertising, and information supplies & services	6,733,118.90
Rentals of produced assets	5,830,700.10
Training expenses	20,555,404.65
Hospitality supplies and services	58,937,141.20
Insurance costs	165,535,610.75
Specialized materials and services	216,405,606.30
Other operating expenses <i>including bank Charges</i>	54,089,983.90
Office and general supplies and services	19,915,410.35
Fuel Oil and Lubricants	182,465,356.70
Routine maintenance – vehicles and other transport equipment	46,325,652.75
Routine maintenance – other assets	4,126,018.05
Others Expenses	214,664,150.89
Total	1,530,206,455.46

Others Expenses - The expenditure under this category is for those items or services that are meant to be donated to either farmer, youth and women groups, survey costs etc.

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Notes to the Financial Statements (Continued)

11. Transfers to Other Government Entities

Description	FY 2024/2025
	Kshs
Transfers to other County Government entities	372,946,071.07
Transfers to self-reporting projects	62,958,311.00
Transfers to car loan and mortgage schemes	-
Others (specify)	-
Total	435,904,382.07

12. Depreciation and Amortization Expense

Description	FY 2024/2025
	Kshs
Property, plant and equipment	87,458,898.62
Intangible assets	-
Investment property carried at cost	-
Total	87,458,898.62

13. Other Grants and Subsidies

Description	FY 2024/2025
	Kshs
Membership dues and subscriptions to international organizations	-
Scholarships and other educational benefits	-
Emergency relief and refugee assistance	10,000,000.00
Grants to small businesses, cooperatives, and self employed	90,863,003.00
Subsidies to Public entities	-
Subsidies to Private entities	-
Total Grants and Subsidies	100,863,003.00

14. Finance Costs

Description	FY 2024/2025
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
Total finance costs	-

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Notes to the Financial Statements (Continued)

15. Social Benefits

Description	FY 2024/2025
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
Add any other category	-
Total social benefit expenses	-

16. Gain/Loss on Sale of Assets

Description	FY 2024/2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain on sale of assets	-

17. Gain/Loss on Foreign Exchange

Description	FY 2024/2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

18. Gain/Loss on Fair Value Investments

Description	FY 2024/2025
	Kshs
Investments at Fair Value	-
Total Gain	-

19. Impairment Loss

Description	FY 2024/2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

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Notes to the Financial Statements (Continued)

20. Taxation

Description	FY 2024/2025
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

21. Cash and Cash Equivalents

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	5,835,207.90	902,261.00
Development Account	86,688,704.75	826,356.90
Deposits Account	91,007,264.05	96,616,797.50
Special Purpose Accounts	135,390,593.00	324,080,939.00
Other operating commercial accounts	-	-
Total	318,921,769.70	422,426,354.40

21 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	For the period ended June 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Recurrent Accounts			
CBK, Baringo county recurrent	1000171097	5,835,207.90	902,261.00
Development Accounts			
CBK, Baringo county development	1000170999	86,688,704.75	826,356.90
Deposits Accounts			
CBK, Baringo county deposit account	1000396024	91,007,264.05	96,616,797.50
Special Purpose Accounts			
CBK, Baringo County World Bank Special Purpose	1000288949	433.55	272,233.55
CBK, Baringo County Road Maintenance Levy	1000268344	71,310,863.75	844,545.75
CBK, Baringo County Danida Special Purpose	1000288957	8,395,507.10	9,709,060.10
CBK, Baringo County Agri Sec Sup Prog Sp Account	1000395408	4,645.00	4,645.00

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		For the period ended June 2025	Opening Statement 1 st July 2024
Financial Institution	Account number	Kshs	Kshs
CBK, Baringo County Smart Agr Spl Purp Account	1000365536	-	-
CBK, Baringo County Urban Dev Gr Sp Pur Account	1000385267	32,309,300.00	-
CBK, Baringo County Village Polytechnic Account	1000368039	54,766.00	2,054,766.00
CBK, Baringo County EU Ideas Special Purpose Account	1000403632	-	-
CBK, Baringo County Urban Institutional Grant Special Purpose Account	1000385278	0.20	0.20
CBK, Baringo County COVID 19 Special Purpose Account	1000454997	0.85	4,220,365.85
K, Baringo County Emergency locust project	1000527765	90,000.55	35,056,837.55
CBK, Baringo County Climate Fund SPA	1000564016	-	250,135,861.00
CBK, Baringo County Aggregation industrial Parks	1000727039	318.00	21,782,624.00
CBK, Baringo County 10TH GOK/UNFPA CP SP	1000743506	-	-
CBK, Baringo County Community Health Pro	1000744634	22,410,000.00	-
CBK, Baringo County 2 nd Devolution Account	1000746254	-	-
CBK, Baringo County THC UC SPA	1000537497	814,758.00	-
Other operating commercial accounts			
<i>Cash on Hand</i>		-	-
Total		318,921,769.70	422,426,354.40

Notes to the Financial Statements (Continued)

22. Receivables from Exchange Transactions

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a) Current receivables	-	170,530.00
b) Non-current receivables	-	-
Total Receivables (a+b)	-	170,530.00

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i) Ageing analysis for Receivables

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	Insert Current FY
	Kshs
At the beginning of the year	-
Additional allowance during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

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Notes to the Financial Statements (Continued)

23. Receivables from Non-Exchange Transactions

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	-		-	
Less: impairment allowance	-		-	
Total receivables from non- exchange transactions	-		-	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	FY2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

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Notes to the Financial Statements (Continued)

24. Inventories

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
Total	-	-

Detailed disclosure on inventories

	FY 2024/2025
Opening balance	-
Additional Inventory in the year	-
Inventory expensed in the year	-
Write-downs in the year	-
Others specify	-
Closing balance	-

25. Investments

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b) Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c) Equity investments (specify)		
Equity/ shares in Entity xxx	-	-
Sub- total	-	-
Grand total	-	-
Analysed as:		
Current portion of Investment	-	-
Non-current portion of investment	-	-

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d) Movement of Equity Investments

	<i>Insert Current FY</i>
	Kshs
At the beginning of the year	-
Purchase of investments in the year	-
Sale of investments during the year	-
Increase /(decrease) in fair value of investments	-
At the end of the year	-

Notes to the Financial Statements (Continued)

e) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Kshs	Opening Statement 1 st July 2024
						Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

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Notes to the Financial Statements (Continued)

26. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets/Civil works	Furniture and fittings	Computers & ICT Equipment	Specialised Equipment's	Work in progress	Service concession assets	Total
Depreciation Rate		2.5%	25%	10%	12.5%	30%	12.5%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-	-	-
Additions	1,840,000	223,279,596	35,068,170	620,379,159	30,391,756	-	58,183,847	-	-	969,142,528
Disposals	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
As At /Jun 2024	1,840,000	223,279,596	35,068,170	620,379,159	30,391,756	-	58,183,847	-	-	969,142,528
Depreciation And Impairment										
Depreciation for the year	-	5,581,990	8,767,042	62,037,916	3,798,969	-	7,272,981	-	-	87,458,899
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
As At Jun 2024	-	5,581,990	8,767,042	62,037,916	3,798,969	-	7,272,981	-	-	87,458,899
Net Book Values										
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-	-	-
As At 30 June, 2025	1,840,000	217,697,606	26,301,127	558,341,243	26,592,786	-	50,910,866	-	-	881,683,629

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 Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	FY 2024/2025
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal	-
At end of the year	-
Additions-internal development	-
Disposal	-
At end of the year	-
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV	-

28. Investment Property

Description	FY 2024/2025
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal during the year	-
Depreciation	-
Impairment	-
At end of the year	-

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Notes to the Financial Statements (Continued)

29. Right-of-use assets

	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at June 2025	-	-	-	-
Carrying Amount				
As at June 2025	-	-	-	-

30. Biological Assets

Description	FY 2024/2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Specify	-	-
Specify	-	-
Total	-	-

31. Tangible Natural Resources

	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at June 2025	-	-	-	-
Carrying Amount				
As at June 2025	-	-	-	-

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 Notes to the Financial Statements (Continued)

32. Trade and Other Payables

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	395,618,422.55		-	
Payments received in advance	-		-	
Employee payables	-		-	
Third-party payments	-		-	
Other payables	-		-	
Total trade and other payables	395,618,422.55		-	
Ageing analysis: (Trade and other payables)	Current FY	%	Opening balance	% of the Total
Under one year	381,720,039.67	97%	-	%
1-2 years	-	0%	-	%
2-3 years	4,771,710.98	1%	-	%
Over 3 years	9,126,671.90	2%	-	%
Total (tie to above total)	395,618,422.55	100%	-	-

33. Refundable Deposits and Prepayments

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Customer deposits	-		-	
Prepayments	-		-	
Other deposits	91,007,264.05		96,616,797.50	
Total deposits	91,007,264.05		96,616,797.50	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	30,534,054.35	34%	48,626,151.15	50%
1-2 years	28,998,745.65	32%	18,293,325.30	19%
2-3 years	10,488,740.50	12%	10,725,591.95	11%
Over 3 years	20,985,723.55	23%	18,971,729.45	20%
Total	91,007,264.05	100%	96,616,797.50	100%

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Notes to the Financial Statements (Continued)

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount and time value for money	-	-	-	-
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

35. Lease Liabilities

Description	FY 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

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Notes to the Financial Statements (Continued)

36. Deferred Income

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions	-	-	-	-
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

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Notes to the Financial Statements (Continued)

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

Retirement benefit Asset/ Liability (Applicable to Pensions)

The Entity does not operate a defined benefit scheme for all full-time employees from July 1, 2024. The scheme is based on percentage of salary of an employee at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out as at June by actuarial valuers. On this basis the present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

	FY 2024/2025	Opening Statement 1 st July 2024
Discount Rates	-	-
Future Salary Increases	-	-
Future Pension Increases	-	-
Mortality (Pre- Retirement)	-	-
Mortality (post-retirement)	-	-
Withdrawals	-	-
Ill Health	-	-
Retirement	-	-

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Notes to the Financial Statements (Continued)

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	FY 2024/2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
The return on defined plan assets	-	-
Actuarial gains/ losses arising from changes in demographic assumptions	-	-
Actuarial gains/ losses arising from changes in financial assumptions	-	-
Actuarial gains and losses arising from experience adjustments	-	-
Others (specify)	-	-
Adjustments for restrictions on the defined benefit asset	-	-
Remeasurement of the net defined benefit liability (asset)	-	-

b) Amounts recognized in the Statement of Financial Position

	FY 2024/2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
Present value of defined benefit obligations(a)	-	-
Fair value of plan assets(b)	-	-
Funded status(=a-b)	-	-
Restrictions on asset recognised	-	-
Others	-	-
Net asset or liability arising from defined benefit obligation	-	-

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs. per employee per month. Other than NSSF the Entity also has no defined contribution scheme operated by Pension Fund. Employees contribute xx% while employers contribute % of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

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Notes to the Financial Statements (Continued)

38. Borrowings

Description	FY 2024/2025
	Kshs
a) External borrowings	
Balance at beginning of the year	-
External borrowings during the year	-
Repayments of during the year	-
Balance at end of the year	-
b) Domestic borrowings	
Balance at beginning of the year	-
Domestic borrowings during the year	-
Repayments during the year	-
Balance at end of the year	-
Balance at end of the period- domestic and External borrowings c = (a+b)	-

The analyses of both external and domestic borrowings are as follows:

	FY 2024/2025	<i>Opening Statement</i> 1 st July 2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organisation'	-	-
Sterling Pound Denominated Loan From 'Y Organisation'	-	-
Euro Denominated Loan from Z Organisation'	-	-
Domestic Borrowings		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Total /Balance at end of The Year	-	-

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Notes to the Financial Statements (Continued)

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

39. Service Concession Arrangements Liability

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	-	-
Service concession liability at end of the year	-	-

40. Cash Generated from Operations

	FY 2024/2025
	Kshs
Surplus for the year before tax	639,627,255.40
Adjusted for:	
Depreciation	87,458,898.62
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Increase in inventory	-
Increase in receivables	-
Increase in deferred income	-
Increase in payables	359,946,912.18
Increase in payments received in advance	-
Net cash flow from operating activities	1,087,033,066.20

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Notes to the Financial Statements (Continued)

41. Financial Risk Management

The Entity's activities does not expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

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Notes to the Financial Statements (Continued)

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

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Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The *Entity* has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

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Notes to the Financial Statements (Continued)

Financial Risk Management

The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Current FY

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 2024	-	-	-
Financial Assets			
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
20xx			
Euro	10%	-	-
USD	10%	-	-
20xx-1			
Euro	10%	-	-
USD	10%	-	-

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b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs (2024: KShs). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs (2024 – KShs)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market

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data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2024				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

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Notes to the Financial Statements (Continued)

42. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *Entity* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *County*, holding 100% of the *County's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Entity*, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	<i>Insert Current FY</i>
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others (specify)	-
Total	-
b) Grants /transfers from the government	
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for employees	-
Payments for goods and services(Eletricity) for Kirandich Water Dam	40.317,720.00
Total	
d) Key management compensation	
Compensation to key management	-
Total	40.317,720.00

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43. Segment Information

Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments

44. Contingent Assets and Contingent Liabilities

Contingent Assets

	FY 2024/2025
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

Contingent Liabilities

	FY 2024/2025
	Kshs
Contingent Liabilities	
Court Case xx against the Entity	-
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
Total	-

45. Capital Commitments

	FY 2024/2025
	Kshs
Capital Commitments	
Authorised for	-
Authorised and contracted for	-
Total	-
	-

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46. Program for Results (PforR) Disclosure

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

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

47. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

48. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

49. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
Inaccurate Non-Current Assets	Variance between financial statements and fixed assets register. Biological and intangible assets	During transition from cash to accrual basis, the County will take advantage of the three-year transition period to record and present its assets as per various IPSAS issued by the PSASB. To fast track this process, a team has been put in place to clean the County Asset Register to streamline the existing fixed assets that includes identification and disposal of assets. In this way, the county will maintain comprehensive assets register in IFMIS.	Resolved	
Variances Between Financial Statements and IFMIS Reports	Discrepancies Between financial statements and IFMIS records for receipts and payments.	Under miscellaneous receipts, Kshs. 4,796,005 relates to the transfer from commercial bank to BARINGO COUNTY CLIMATE CHANGE FUND A/C No. 1000564016 in Central Bank of Kenya due to communication from the National Treasury dated 29th March 2023 directing that all expenditure relating to FLLOCA be incurred from special purpose account held in Central Bank. Further, it was directed that the fund should be preparing its financial statement separately but by the time this communication was issued, the transactions from this fund had been included in our financial statements. Due to the communication, the transfer could not be captured in IFMIS since FLLOCA is treated as a separate reporting entity. Auto-reconciliation has been done and currently there is no variance between the financial statements and IFMIS system.	Resolved	
Unsupported Routine Maintenance of Vehicles and Other Transport	Lack of supporting documents for routine maintenance expenses.	Payments relating to motor vehicle maintenance are normally supported with work tickets and pre inspection reports. Measures to incorporate driver defects report and post inspection reports have been instituted by acquisition of motor vehicle logbooks from the	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
Equipment		Government printers for every motor vehicle. Thus, this anomaly has been corrected.		
Unreported Bank Accounts	Bank accounts not reported in financial statements.	The two hundred and thirty-three (233) commercial bank accounts are level 2 and 3 health facilities that benefit from DANIDA funds that are donor funded and do not lapse after the closure of the financial year. The financing agreement for these funds is that the accounting officer in charge of health department should prepare a consolidated expenditure return from these facilities after the closure of the financial year. However, as a good practice the closing balances for these bank accounts are disclosed as an annexure in our financial statements. Sub Counties bank accounts refund unutilized money after the closure of the financial year to CRF account as a return to CRF	Resolved	
Unauthorized and Unutilized Water Projects	Boreholes drilled without permits or water quality testing reports.	Water samples were taken for each of the boreholes drilled and taken to approved water quality laboratories and reports of the same were supplied to guide the next stage of implementation. The water quality reports are attached here as appendices. The three (3) boreholes drilled at a cost of Kshs 6,994,700 had not been equipped during the period of the audit. This is because the funds provided were only sufficient for drilling but not equipping. There are plans to ensure that the boreholes are equipped after budgeting of funds for the same. Sarakwa borehole in Emining ward will be equipped in this current financial year FY2024/2025 because it has been budgeted for and a copy of the budget sheet is attached as appendix 1. There are plans to provide additional budget for equipping of the two (2no) boreholes in subsequent supplementary budget process in the current financial year 2024/2025. The Department had made applications for 26 boreholes water abstraction permits to Water Resources Authority after receiving a request letter from WRA on the same. However, WRA did not submit an invoice to indicate the total cost per permit. Water Resources	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		Authority (WRA) has an active court case after a petitioner (civil society groups) went to court to challenge the rise in water use charges arguing that the regulations were passed without public participation. The court therefore suspended all levies on water supply by Water Resources Authority. The payments of the fees delayed hence the delay in the processing of the permits		
Unsupported Legal Expenses	Legal fees paid without Supporting documentation	TLO LLP Advocates were appointed to offer legal services on 18 th July 2021. Their payment of Ksh 400,000 is supported by invoice number TLO/NRB/BCG/LIT/001/2021. The case was done in Environment and land court at Eldoret. Limo R. K. Company was paid Ksh 500,000 for a land case done in Environment and Land Court of Kenya at Eldoret. The case was concluded on 20 th December 2022. The payment by Baringo County Government was based on court ruling on the case where the award informed the amount to pay.	Resolved	
Unreconciled Pending Bills	Discrepancy between pending bills in the financial statements and Controller of Budget Report	The Pending bills report keeps changing due to continuous submission of pending bills vouchers by various departments and suppliers. As at 30 th June 2024, the pending bills balance was Ksh 369,250,531 as submitted to controller of budget however at the time of finalizing the financial statements the figure had risen to 396,874,915. This has made it difficult to have an accurate and static status of pending bills report.	Resolved	
Non-Compliance with One-Third of Basic Salary Rule	Employees earning net salaries below one-third of basic salary.	It is true that the below listed members of staff earn salaries below the minimum one third rule as required by section C. 1 of the Human Resource Policies and Procedures Manual. We have analyzed the reasons for the same. Some of the reasons that contributed to the same are: 1) The introduction of the housing levy which pushed those at the edge to below the one third;	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		<p>2) Failure to renew the exemption from KRA after being given exception initially. This throws them below the one third after committing their pay slips</p> <p>3) The introduction and implementation of NSSF especially for officers who initially were not contributors of NSSF. These were the devolved staff, Contractual staff and members of lap trust/County Pension scheme;</p> <p>The newly introduced statutory deductions such as Housing Levy, Social Health Authority deductions and NSSF forced staff to be below a third rule since they had committed their salaries on loans which cannot be differed.</p>		
Non- Compliance with Fiscal Responsibility on Wage Bill	Wage bill exceeds 35% of total revenue.	<p>The County Government paid staff in excess of the set limit of 35% during the financial year 2023/2024 and some of the underlying reasons are as follows:</p> <ol style="list-style-type: none"> 1. The County in the 2013/2014 devolution inherited staff from the defunct local authorities' majority of them being non-technical staff and earning very high salaries compared with the Government employees devolved. This group contributed to a big portion of the high wage bill. 2. The negotiated health staff benefits which are high and county not in control of the increase thus contributing to the high wage bill 	Resolved	
Non Compliance with National Cohesion and Integration Act	Recruitment dominated by one ethnic community.	Besides the fact that the term Kalenjin is a supra -description of a collection of many communities in Kenya and the neighboring countries in East Africa, who inhabit many counties in the valley region and several other counties in Western Kenya, it is not entirely true to classify all the 54 officers appointed by the Board as Kalenjin or the Dominant ethnic Community since they should be re-classified into the various and distinct local ethnic Communities, some of who	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		have their own ethnic codes such as the Lembus, The Pokot, The Samor, the Endorois, the Arrors, The Pokor Keben ethnic Communities, which is not a Complete listing of various ethnic Communities that are found and inhabit Baringo County so that the term Kalenjini is superfluous and does not find the rightful meaning description of the ethnic communities in Baringo County. We posit that the NCIC and other government agencies should embark on a new model of identifying local ethnic communities and re-define the meaning of dominant ethnic communities for the purposes of review and compliance with the 30 % threshold need for representation of other less dominant ethnic communities at the entry level positions in the appointments to the County Public Service.		
Irregular Engagement of Casual Employees	Casual workers engaged without proper authorization or documentation	The County Government has not been able to do recruitment of staff to handle some critical areas due to revenue challenges. To ensure that service delivery is not affected, casual employees were engaged on a need basis. Various departmental request awaits approval at the County Public service Board. However, the casual employees were engaged competitively.	Resolved	
Construction of Market Sheds and Stalls at Kapsoo	Contractor awarded tender without proper evaluation criteria.	The bidder was successful in preliminary evaluation as per the set criteria. The requirement for audited financial statements and bank statements for 2020 and 2021 were under technical evaluation stage and was being considered along other weighted parameters like proof of previous similar works and magnitude, dully filled and stamped form of quotation, relevant qualified personnel and completeness of quotation(dully stamped of any filled documents), the bidder M/s Cheboi construction Limited scored zero marks for the mentioned items by the auditor, However the IFMIS system weighted the average score marks for all bidders, where the bidder was able to obtain a minimum pass mark to sail through to the financial evaluation stage(comparison of price) and was finally recommended by evaluation committee as the lowest evaluated responsive bidder.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
Delayed Implementation of Infrastructure Projects	Infrastructure projects delayed, including Kabarnet stadium.	The scope of works as per the contracts was completed. Due to inadequate funds, the stadium has never been allocated additional funds to bring it into usable state.	Resolved	
Incomplete Roads Projects Implementation Status Reports	Lack of detailed Project implementation status reports for road projects.	Despite the non-existence of a standard template for project implementation status reports, Baringo County has strived to provide a customized comprehensive project implementation status report to its stakeholders covering key issues detailing roads works as per attached annexure. The department always issue handing over and taking over certificates for upgrading various roads to bituminous standards. This will be replicated to all projects. Periodic reports are normally done and the department will enhance to provide all the required information.	Resolved	
Incomplete Referral Hospital Surgical Bloc	Surgical block project delayed, with significant pavements made.	The completion of the County Referral Hospital Surgical block is at advanced stage and the contractor is within the contract period after extension to 30 th June 2025. Currently painting, paving slab around the building and tiling plus terrazzo are ongoing.	Resolved	
Unsupported Procurement	Procurement of agricultural inputs without proper documentation	Report on user needs or feasibility studies are based on public participation needs while identification of beneficiaries to the projects is based on the approved affruiation programme implementation guidelines and project implementation guidelines. Certified seeds are normally acquired from government accredited institutions like KALRO and JKUAT.	Resolved	
Audit of Climate Regulations	Unfunded climate projects and lack of progress on climate action plan.	The bureaucracies involved in funds requisition from exchequer contributes to delayed remittance of funds. Such delays occur due to failure by National Treasury to remit money to County Revenue Fund and escalated further by the Controller of Budget.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	Unclaimed Deposits Retentions held for over five years without being	County Executive Committee Member of Finance has engaged the respective departments to establish the reason(s) why such funds have not been claimed by contractors. Once the department finalize this report; the CECM Finance will invoke Section 106. of the Public Finance Management (County Government Regulation) 2015 Regulations to initiate the transfer to CRF.	Resolved	



 Accounting Officer
 Date

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Appendix II: Projects implemented by the County

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting	Consolidated in these financial statements

Status of Projects completion

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

Project	Total project	Total expended to date	Completion % to date	Budget	Actual	Sources of funds

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/ Others	Total Amount - KES	Where Recorded/recognized				Total Transfers during the Year
				Statement of Financial Performance	Deferred Income	Receivables	Others - must be specific	
DANIDA	09-Jul-25	Recurrent	7,848,750	7,848,750	-	-	-	7,848,750
Road Maintenance Levy Account	09-Jul-25	Development	71,309,826	71,309,826	-	-	-	71,309,826
Kenya Urban Support Program	09-Jul-25	Development	32,309,300	32,309,300	-	-	-	32,309,300
Community Health Promoters	01-Apr-25	Recurrent	63,810,000	63,810,000	-	-	-	63,810,000

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Development of Churo/Amaya springs water project.	Construction of intake, tank and distribution of water.	-To supply clean water to Churo/Amaya community - Tiaty Sub County -To improve livelihood of the community. -To reduce conflict arising from the scarce resource.	-Trenching, laying and backfilling pipes -Pipework -Construction of water tank. -Equipping and installation of Solar. -Distribution of water from the main tank to Community.					Baringo County Government FLLoCA funds.	Baringo County Government department of water.
Kapunyan Water Pan dam project.	Construction of pan dam, Toilet, water trough and fencing.	-To supply clean water to Tirioko community - Tiaty Sub County -To improve livelihood of the community. -To reduce conflict arising from the scarce resource.	-Trenching, laying and backfilling pipes -Pipework -Construction of water trough. -Construction of toilets. -Construction of pan dam.					Baringo County Government FLLoCA funds.	Baringo County Government department of water.

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Loitip water Pan dam project.	Construction of pan dam, Toilet, water trough and fencing.	-To supply clean water to Makutani community - Baringo South Sub County. -To improve livelihood of the community. -To reduce conflict arising from the scarce resource.	-Trenching, laying and backfilling pipes -Pipework -Construction of water trough. -Construction of toilets. -Construction of pan dam.					Baringo County Government FLLoCA funds.	Baringo County Government department of water.
Supply of pasture seeds to Barwessa.	Supply of certified seeds.		Supply of certified pasture seeds to Barwessa ward.					Baringo County Government	Baringo County Government department of Agriculture.
Kirandich-Chebartigon water project.	Supply and laying of pipes.	-To supply clean water to Chebartigon community Kabarnet ward. -To improve livelihood of the community.	-Trenching, laying and backfilling pipes -Pipework					Baringo County Government	Baringo County Government department of water.
Supply of pyrethrum.	Supply of pyrethrum seedlings	Supply of certified seedlings	Supply of pyrethrum seedlings to Mumberes ward					Baringo County Government	Baringo County Government department of Agriculture.

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Appendix VII: Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster Management	Response/mitigation	Drought	Payment for supply of Rice for General emergency responses	2640201	2,999,500	
Disaster Management	Response/mitigation	Drought	Payment for Supply of Dry Beans for Drought Mitigation	2640201	3,000,000	
Disaster Management	Response/mitigation	Drought	Payment for supply of Maize for drought mitigation	2640201	2,994,400	
Disaster Management	Response/mitigation	Flood	Payment for Supply and delivery of Mosquito nets	2640201	1,694,000	
Disaster Management	Response/mitigation	Flood	Payment for rehabilitation works on Disaster Road LOT 8 -Kabartonjo Ward	2640201	449,988.95	
Disaster Management	Response/mitigation	Flood	Payment for Dissemination of March, April and May 2024 weather advisories	2640201	97,440.00	
Disaster Management	Response/mitigation	Flood	Payment for Dissemination of March, April and May 2024 weather advisories	2640201	105,000.65	
Disaster Management	Response/mitigation	Flood	Payment for rehabilitation works on Disaster Road LOT 4 -Marigat Ward	2640201	2,925,260.70	
Disaster Management	Response/mitigation	Flood	Payment for rehabilitation works on Disaster Road LOT 7 -Saimo soi Ward	2640201	4,562,500.20	
Disaster Management	Response/mitigation	Fire	Payment for supply Mattresses for emergency responses	2640201	1,095,000	
Disaster Management	Response/mitigation	Fire	Assistance for Fire incident at Baringo High School	2640201	155,750	
Disaster Management	Response/mitigation	Flood	Payment for rehabilitation works for Cheptai Water pan	2640201	1,200,000	

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Appendix VIII: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land	-	1,840,000.00	-	-	1,840,000.00
Buildings and structures	-	223,279,596.11	-	-	223,279,596.11
Transport equipment	-	35,068,169.55	-	-	35,068,169.55
Office equipment, furniture and fittings	-	30,391,755.90	-	-	30,391,755.90
ICT Equipment	-	-	-	-	-
Machinery and Equipment	-	58,183,847.40	-	-	58,183,847.40
Biological assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	-	620,379,159.14	-	-	620,379,159.14
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	969,142,528.10	-	-	969,142,528.10