

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

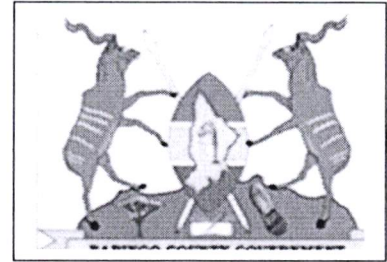
PAPERS LAID	
DATE	18/02/2026
TABLED BY	CHAIR-WELEGNE
COMMITTEE	
CLERK AT THE TABLE	CAROLYN CHORO

KABARNET MUNICIPALITY

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF BARINGO

12



KABARNET MUNICIPALITY
County Government of Baringo

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

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



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1. Acronyms and Definition of Key Terms

A. Acronyms

PSASB	Public Sector Accounting Standards Board
FY	Financial Year
OSHA	Occupational Safety & Health Act

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

2. Key Municipality Information and Management

a) Background information

b) Kabarnet Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011 and Cities and Municipal Charter on 13th June 2019. The Municipality is under the County Government of Baringo and is domiciled in Kenya.

c) Principal Activities

The principal mandate of the Kabarnet Municipality to transform the livelihoods of Kabarnet residents by creating a conducive framework that offers quality services to all citizens in fair, equitable and transparent manner by embracing community managed development initiatives for environmental sustainability, adaptability of technology, innovation and entrepreneurship in all spheres of life

d) Key Management

The Kabarnet Municipality's management is under the following key organs:

- The department of Housing and urban development.
- The Municipal Board.
- Municipality Manager

e) Fiduciary Management

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

Ref	Position	Name
1	Municipality Manager	Dr. Salome Chelimo, PhD
2	Accountant	Mr Festus Kosgei
3	Environment Officer	Ms Fridah Kiptolong
4	Procurement Officer	Mr Eric Kiyai

f) Fiduciary Oversight Arrangements

- i. Baringo County Government,
Audit and Risk Management Committee,
P.O. Box 53-30400,
Kabarnet.
- ii. Baringo County Assembly lands committees,
P. O. Box 159-30400,
Kabarnet.
- iii. Committees of the Senate,
P.O Box 6100,
Nairobi.

g) Registered Offices

P.O. Box 53-30400,
Fire Station Building,
Opposite prison,
Kabarnet, KENYA

h) Contacts

Telephone:(+254) 0726718677
E-mail: kabarnetmunicipality.com
Website: www.baringo.go.ke

i) Bankers

Commercial Banks
Branch: Kabarnet Branch
Bank Name: Kabarnet Town admin a/c
Account Number: 1151177962
Kabarnet :Branch, Kenya

j) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

k) Principal Legal Adviser

The Attorney General

State Law Office



Harambee Avenue

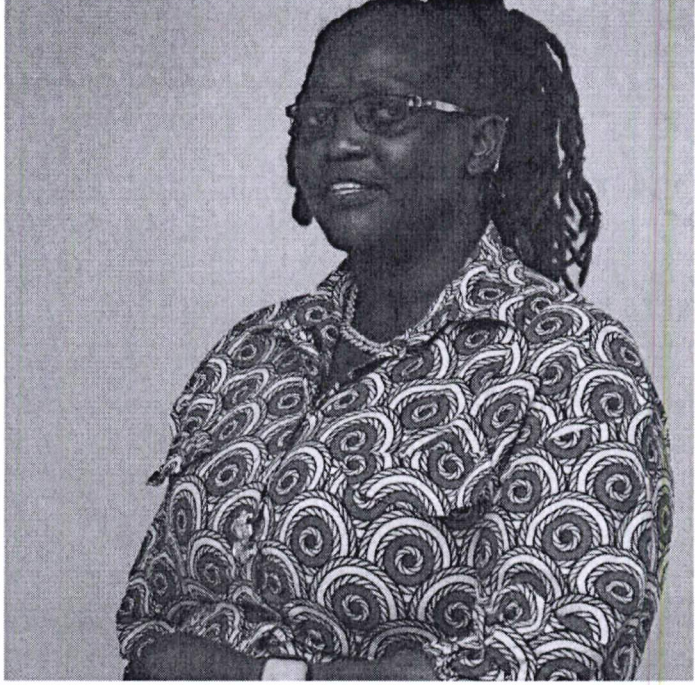

P.O. Box 40112

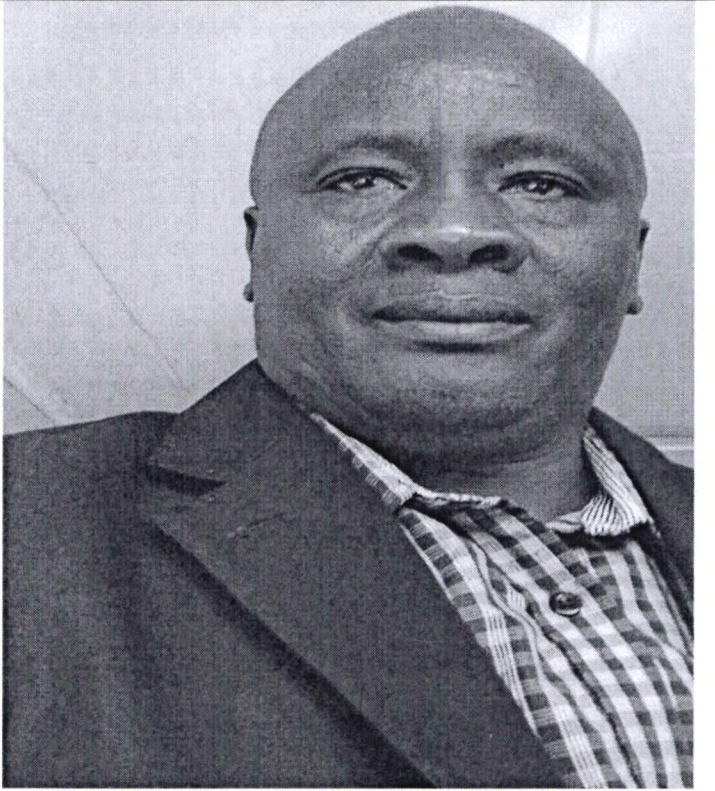
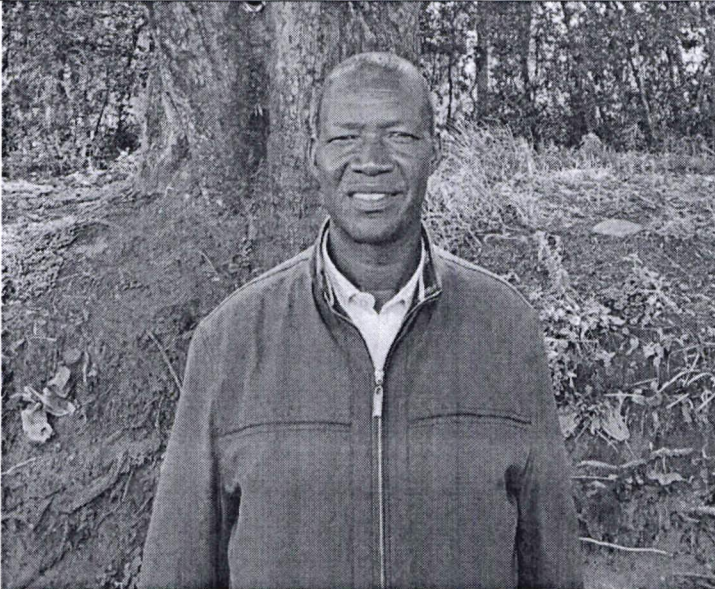
City Square 00200

Nairobi, Kenya

3. Municipality Board



No	NAME	Details of qualifications and experience
1	 <p data-bbox="263 1187 526 1220">Ms. Betty Birchogo</p>	<p data-bbox="997 448 1412 481">Date of Birth: 04th April 1992</p> <p data-bbox="997 504 1500 716">Academic and professional qualifications: Bachelor of Law (LL.B), University of Nairobi, Bachelor of Arts of Political Science, Sociology and Physiology, University of Nairobi,</p> <p data-bbox="997 761 1524 929">Work Experience: Nominated Member of Assembly - Baringo County Assembly (2017 - 2022), Data processing Unit Assistant - AAR Insurance.</p> <p data-bbox="997 974 1524 1086">Currently: Chairperson - Kabarnet Municipal Board, Social Service Coordinator – Endorois Welfare Council.</p>
2	 <p data-bbox="263 1904 534 1937">Mr. Philip K Tomno</p>	<p data-bbox="997 1243 1468 1276">Date of Birth: 31st December, 1978</p> <p data-bbox="997 1321 1516 1523">Academic and professional qualification: Master of Arts (Project Planning and Management), University of University Bachelor of Science, Moi University.</p> <p data-bbox="997 1534 1484 1646">Work experience: Community Development Practioner and Governance Expert</p> <p data-bbox="997 1691 1516 1937">Currently: Executive Director, Bare Care Centre Former Deputy Registration Officer, IEBC Vice- Chairman, Kabarnet Municipality Board</p>


3	 <p>Dr. Salome J Chelimo, (PhD)</p>	<p>Date of birth: 1974</p> <p>Academic and professional qualifications: PhD in Environmental Health Sciences (Toxicology) Masters Disaster Preparedness and management Bachelor of Environment Health Science.</p> <p>Work experience: Currently works as an Acting Municipal Manager & Member Kabarnet Municipality.</p> <p>Formerly; Chief Officer Health Services Baringo County.</p>
4	 <p>Ms Caren Jerop</p>	<p>Date of birth: 24th January 1997</p> <p>Academic and professional qualifications: Bachelors Degree in Quantity Surveying.</p> <p>Registered Quantity Surveyor (BORAQS)</p> <p>Work experience: Currently works as a Board Member Kabarnet Municipality, also as a consultant in water and sanitation project.</p> <p>Formerly – Worked in Kabarnet municipality under the State Department of Housing and Urban Development for 3 years</p>

<p>5</p>		<p>Date of birth: 29th December 1967.</p> <p>Academic and professional qualifications: Degree in Theology, Diploma in Special Needs Education Masters of Education in psychology, Bachelor of Education Arts.</p> <p>Work experience: Currently HoI prevocation at Kabarnet Special School</p> <p>Municipal Board Member</p>
<p>6</p>		<p>Date of birth: 1965.</p> <p>Academic and professional qualifications: Diploma in purchasing and Supplies Management.</p> <p>Formerly: Director, Sinkoro Hotel and Lodges.</p> <p>Work experience: Currently Secretary Kabarnet Jua Kali Association.</p> <p>Board Member Kabarnet Municipality.</p>

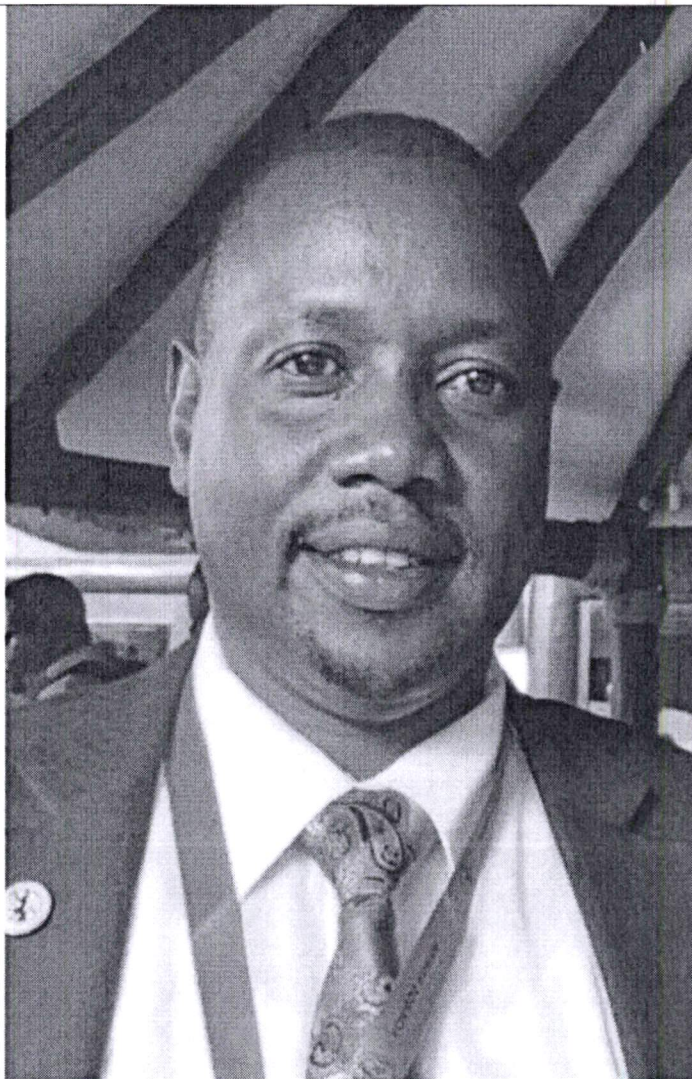
Mr. Paul K Chepkeitany

Mr. John Rono

7	 <p>Mr.</p> <p>Jeremiah K Chesirwo</p>	<p>Date of Birth: 1977</p> <p>Academic and professional qualifications: Diploma in Business Management</p> <p>Work experience: Business Man</p> <p>Currently: Director – Kenya National Chamber of commerce and Industry- Baringo County (Chapter)</p> <p>Board Member- Kabarnet Municipality</p>
8	 <p>Mr. Peter Kipkosgei</p>	<p>Date of Birth: 06th September, 1995</p> <p>Academic and professional Qualifications: Ongoing Masters in Environmental Planning and management.</p> <p>Work experience: Formerly Land Surveyor and GIS Specialist – Geodev Kenya Ltd. Mapping Technician I Ramani Geosystem Ltd.</p> <p>Currently: Senior Technical Trainer – State Department of TVET and Board Member.</p>

9	 <p>Miss Nancy Nelechurai Cathy</p>	<p>Date of birth: 15th July 1992.</p> <p>Academic and professional Qualifications: Masters of Business Administration (Strategic Leadership Development Program, Strategic Management option), Bachelors of Education</p> <p>Work experience: currently: C.O HUD</p> <p>Formerly: Court Assistant/Judiciary, Teacher (Nyahururu -Munyaka School, Ngambo High School, kiserian Sec School)</p>
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10



Hon. Arch. Reuben Rutto

Date of birth: 25/4/1971


Academic and professional


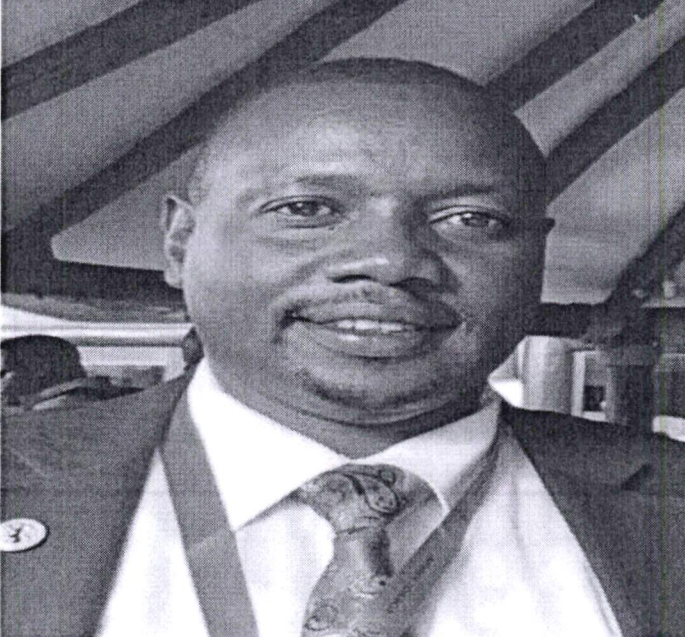
qualifications: On going PHD in project planning and mgt. Masters of Urban management.

Work experience: currently: CECM LHUD

Formerly : Managing Partner-Arc-one consult ltd, Deputy director Building Service Judiciary. **Board Member Kabarnet Municipality**

4. Key Management Team

Serial No	Name	Details of qualifications and experience
1.	 <p data-bbox="272 1290 616 1323"><i>Dr. Salome Chelimo, PhD</i></p>	<p data-bbox="1091 450 1406 483"><i>Ag. Municipal manager</i></p>

2.	 <p>Miss Nancy Nelechurai</p>	Chief Officer lands Housing and Urban Development
3.	 <p>Hon Arch Reuben Rutto</p>	The County Executive Committee member

5. Municipality Board Chairperson's Report

Kabarnet Municipality board was inaugurated in 2019.

During the financial year ended 30th June 2025, we had minimal budget of Ksh. 7,500,000 for completion of the municipality office block.

The board has had subcommittee and full board meetings where various deliberations on planning and infrastructure, finance and administration, environment and safety Audit and governance matters was deliberated, approved and implemented

In spite of the success noted above the recorded challenges were as follow;

- ✓ Inadequate development budget where upon few projects were funded. The recurrent budget of 6 million for the year and all activities was also inadequate.
- ✓ Few functions have been transferred, are still yet with the departments e.g. Land and Planning, Revenue Collection, Roads and Water.
- ✓ Lack of core staff as Engineering, Planning and Survey, Revenue and Finance Cleaners and Enforcement Officers.
- ✓ Lack of funds to complete the stalled office block and lack of enough furniture's.
- ✓ The team remained focused and managed to plan and approve the stated projects notwithstanding the inadequate budget except that from world bank -Kenya Urban Support Programme.
- ✓ With adequate budget and transfer of function, the present board is very resourceful and dedicated to accomplish its mandate.
- ✓ The municipality should be funded and made autonomous as envisaged by the act so as to achieve the intended goals. With the increasing population moving to urban areas, we need resources to give adequate services.



.....
Name: Ms Betty Birchogo
Chairperson of the Board

6. Report of the Municipality Manager

Kabarnet Municipality was inaugurated on 11th September 2019 after meeting all the required conditions. Although we are progressing well, we are yet to overcome most of the challenges;

CHALLENGES

1. **Budgetary Allocations** - The budget allocations are inadequate and for quite some time, It had been anchored within the mother department LHUD.
2. **Staffing** - We have inadequate staff, most of them especially the technical staff do not report to the Municipal Administration but to their mother departments. This has slowed down on performance.
The staff that directly report to the Manager are;
 - i. Fire Officers.
 - ii. Conservancy Staff.
 - iii. Security.
 - iv. Enforcement.
 - Most of them work on as casuals thus they are demotivated.
3. **Waste Management** - Kabarnet municipality lacks designated dumpsite and proper waste management facility.

PROGRAMS/DEVELOPMENT PROJECTS.

Through the support of KUSP which has been running for almost Five (5) years the municipality has made great progress and has impacted positively in the lives of the residents; socially and economically. Below is a template of the projects so far done and their impact.

KUSP PROJECTS

S/NO	PROJECT	LOCATION	IMPACT
1.	Market Phase I - Stalls	Kabarnet Municipal Market	80 stalls for market members and are in use..
2.	Recreation Park	Museum	Complete and in use. Municipal residents are able to relax and enjoy the beauty of our municipality
3.	Market Phase II - Wholesales	Market	Complete and in use.

4.	Anyiny Jua Kali Road	Jua Kali	Completed. Boost transport within and ease congestion in the main road.
5.	NMT walkways, Footbridge at Kaptimbor, Partitioning of Market stalls and renovations of Firestation.	Kabarnet Town	Ease movement of residents of the municipality and provide services to the people of Kabarnet

The County Government through its budgetary allocation has been of great support to the Municipality. The table below indicates the projects so far done and its impact.

COUNTY SUPPORTED PROJECTS;

S/No	Projects	Location	IMPACT
1.	Municipality offices	Fire station	Inadequate Funds. Creation of more Offices for technical staff.
2.	Installation of Floodlights.	Kaprogonya, Kapkut, Kator, Airstrip, Seguton, Kapsoo, Kituro, Kitumbei, Kapchomuso, Riwo and Bondeni.	Completed. Enhance security in centre's surrounding the municipality.
3.	Construction of Market Stalls.	Kapsoo	Assist Baringo technical college students and the residents of Kapsoo.
4.	Street Lights.	Bondeni Centre and Kaptimbor Centre	Completed Improve security within the said areas
5.	Water Tank.	Sironoi	It will help the local residents to acquire clean water.
6.	Fuel.	Sironoi - Kimoso Road	Data Collection. Open new areas which was inaccessible before.
7.	Installation of VIP Toilet.	Kasooyo	Completed

County Government of Baringo

Kabarnet Municipality

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

			Improve sanitation within the area.
8.	Fencing of Kituro- Kabilat and Kongmet Water Catchment/ purchase and installation of water pumb	Kituro	Completed. Constant supply of water
9.	Cabro Paving.	CBD	Complete and in use
10	Maintenance Floodlights.	Town	Improve security within the town and assist in ease of business.
11	Garbage Collection Management. Purchase of Skips bins	Municipality	Done. Assist in solid waste management within the town.
12	Cabro works- roll over	Town	Completed.

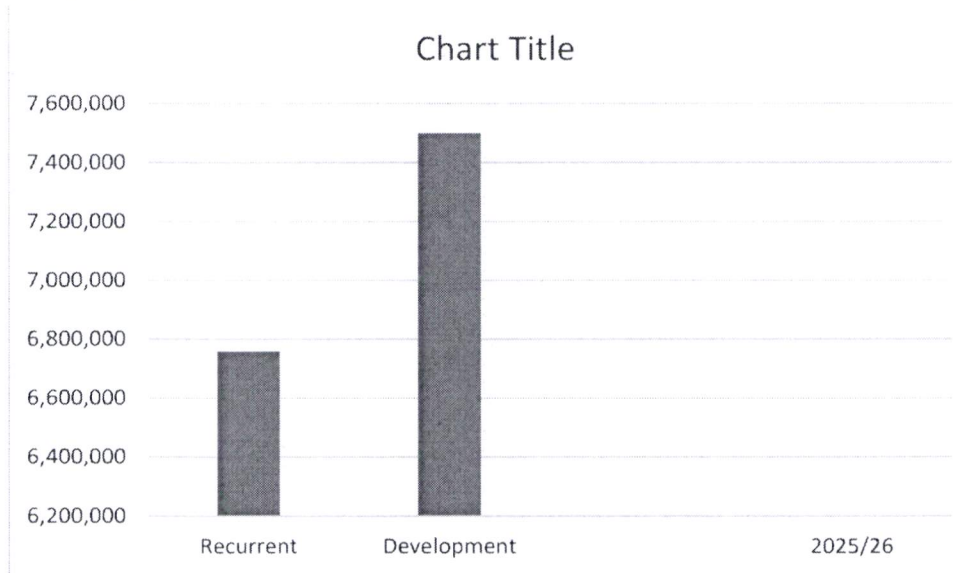
OTHER PROGRAMMES INCLUDE;

1. **Clean up exercise** – Various Groups and Schools collaborated with Baringo County Government Staff for the Clean-up exercise.
2. **Kabarnet Hurth partnerships** - The twin town Kabarnet Hurth was sign in 1988, since then it has continued to support Kabarnet Municipality some of the projects include;
 - i. Slaughter House.
 - ii. Fire Station.

During covid 19 to date, they have been supporting most of the vulnerable households with food stuffs, water tank and other essential items. So far, they have supported over 6000 households. Apart from vulnerable members of society they have also supported Institutions like Kituro Vocational training by buying assorted equipment's for students, infrastructure development, bursaries and food item for sunrise children's home and Kabarnet Hurth day secondary.

BUDGET

Budget Allocation.



Development Fund Amounting – 7,500,000

Recurrent Amounting – Ksh.6,759,157.00

CONCLUSION OF RECOMMENDATIONS.

Despite the challenges, The Municipal administration is quite optimistic that the future is bright and that urban development is the way to go. Currently the Municipality population as per the 2019 census stands at 47,000 persons. This may have increased to over 50,000 currently.

The following are some of our recommendations;

1. Enhance budgetary allocation
2. A formula to be agreed on how revenue is allocated to the Municipality.
3. Strengthening of the Municipality structures as a semi-autonomous county agency.
4. Empowering the municipal administration to effectively run the Municipality.
5. Transfer of all the municipal functions as emphasized in the urban areas and cities act 2011 and the Municipal charter.

.....
Name: Dr. Salome Chelimo, PhD
Municipality Manager

7. Statement of Performance Against Predetermined Objectives for the FY 2024/2025

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a County Government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board including a statement of the county government entity's performance against predetermined objectives.

The key development objectives of the Kabarnet Municipality plan are to:

- a) Provide quality physical infrastructure.
- b) Urban planning.
- c) Urban governance and administration
- d) Harmonizing national, regional and county planning requirements. The plan proposals are re-aligned to the planning proposals at the National, Regional and county levels.
- e) A Systemized Planning approach. Planning Proposals are based on harmonizing the functionality of both man-made and natural subsystems including human settlements, transport, economic and social environments for sustainable development.
- f) Equity in development. An expert approach is used to analyse and propose alternative sources of livelihood across all areas of productivity.
- g) Protecting of historical, cultural heritage and environmentally sensitive areas.
- h) Assessing the potential sites for key infrastructure.

Challenges

- **Budget**

In adequate resource envelope contributed by Baringo County Government to the Kabarnet municipality.

- **Inadequate technical Staffing**

We lack some key technical staff in kabarnet Municipality to run the organisation in orderly manner like Surveyor, physical Planner, Works officer, Quantity surveyor and architect.

- **Waste Management** - Kabarnet municipality lacks designated dumpsite and proper waste management facility.

- **Mobility of administering the municipality**

There is only one vehicle which supervises the activities of the municipality from Development control, urban planning and others.

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Urban planning	To control urban development	To create orderly development in urban areas	Number of developments conforming with rules and regulations governing urban development	In FY 2021/2022 a total of 30 plans was approved under review we increased Housing unit by 40%.
Physical infrastructure	To increase parking area	To increase Revenue collection within CBD	Increase in parking slots	-in FY 2022/2023 total of 20 slot was increased in the year under review.

8. Corporate Governance Statement

Eligibility for appointment as member of the board of the Municipality

Each member of the Board of the Municipality shall have the following qualifications:

- a) Holds at least a diploma from an institution recognized in Kenya;
- b) Has a distinguished career in a medium level management position in either the private or public sector.
- c) Holds at least five years' post qualification professional experience; and satisfies the requirements of Chapter Six of the Constitution;
- d) Is ordinarily resident or has a permanent dwelling in the municipality; and
- e) Carries on business in the municipality or
Has lived in the municipality for at least five years

Removal of members of the board of the municipality

A member of the Board of the Municipality shall cease to hold office if the member:

- a) is unable to perform the functions of the office by reason of mental or physical infirmity;
- b) is declared or becomes bankrupt or insolvent;
- c) is convicted of a criminal offence and sentenced to a term of imprisonment of six months or more;
- d) resigns in writing to the County Governor;
- e) without reasonable cause, the member is absent from three consecutive meetings of the Board or Committee of the Board of the Municipality within one financial year;
- f) is found guilty of professional misconduct by the relevant professional body;
- g) is disqualified from holding a public office under the Constitution;
- h) fails to declare his or her interest in any matter being considered or to be considered by the Board or Board Committees;
- i) engages in any gross misconduct; or
- j) Dies.

The Board of the Municipality shall perform the following functions:

- a. Oversee the affairs of the Municipality;
- b. Develop or adopt policies, plans, strategies and programmes and set targets for service delivery;
- c. Formulate and implement an integrated development plan;
- d. Control land, land sub-division, land development and zoning by public and private sectors for any purpose, including industry, commerce, markets, shopping and other employment centers, residential areas, recreational areas, parks, entertainment, passenger transport, agriculture, and freight and transit stations within the framework of the spatial and master plans for the Municipality as delegated by the County Government of Baringo
- e. Promoting and undertaking infrastructural development and services within Municipality as delegated by the County Government of Baringo
- f. Developing and managing schemes, including site development in collaboration with the relevant national and county agencies;
- g. Maintaining a comprehensive database and information system of the administration;
- h. Administering and regulating its internal affairs;
- i. Implementing applicable national and county legislation;
- j. Entering into contracts, partnerships or joint ventures as it may consider necessary for the discharge of its functions;
- k. Monitoring and, where appropriate, regulating municipal services where those services are provided by service providers other than the Board of the Municipality;
- l. Preparing and submitting its annual budget estimates to the relevant County Treasury for consideration and submission to the County Assembly for approval as part of the annual County Appropriation Bill;
- m. Collecting rates, taxes levies, duties, fees and surcharges on fees as delegated by the County Government of Baringo
- n. Settling and implementing tariff, rates and tax and debt collection policies as delegated by the County Government of Baringo
- o. Monitoring the impact and effectiveness of any services, policies, programs or plans;
- p. Establishing, implementing and monitoring performance management systems;
- q. Promoting a safe and healthy environment;
- r. Facilitating and regulating public transport

- s. Performing such other functions as delegated by the County Government of Baringo.

Remuneration of the members of the board of the municipality

The Board of the Municipality shall not be entitled to a salary.

- a. However, members of the Board of the Municipality shall be paid such allowances as the County Executive Committee shall, with the approval of the County Assembly, and on the advice of the Salaries and Remuneration Commission, determine

9. Management Discussion and Analysis

During the period under review, Kabarnet Municipality had Recurrent amounting to Ksh.6,759,157 and Development Fund amounting to Ksh.7,500,000.

KUSP PROJECT

- This is Donor Fund under KENYAN URBAN SUPPORT PROGRAMME used to construct recreational park, market phase ii and Anyiny Jua kali road and is complete and paid.
- As kabarnet Municipality we are faced with inadequate allocation of Funds for development of project within Municipality.
- Kabarnet Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011.

10. Environmental And Sustainability Reporting

Kabarnet Municipality exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on Kabarnet Municipality pillars: putting the residents/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

1. Sustainability strategy and profile

The top management especially the Accounting Officer should make reference to sustainable efforts, broad trends in political and macroeconomic factors affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The Municipality should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices

The organisation should outline its efforts to:

a) Responsible competition practice.

b) Responsible Supply chain and supplier relations

Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

c) Responsible marketing and advertisement

Outline efforts to maintain ethical marketing practices

d) Product stewardship

Outline efforts to safeguard consumer rights and interests

5. Community Engagements

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community (The Municipality gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the Municipality promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives) Where no CSR activities are undertaken during the year, there is no need to include the statement).

11. Report of the Municipality Board Members

The Board Members submit their report together with the audited financial statements for the year ended June 30, 2025 which show the state of the Municipality affairs.

Principal activities

The principal activities of the Municipality are

- a. Promotion, regulation and provision of refuse collection and solid waste management services;
- b. Promotion and provision of water and sanitation services and infrastructure (in areas within the Municipality not served by the Water and Sanitation Provider);
- c. Construction and maintenance of urban roads and associated infrastructure;
- d. Construction and maintenance of storm drainage and flood controls;
- e. Construction and maintenance of walkways and other non-motorized transport infrastructure;
- f. Construction and maintenance of recreational parks and green spaces;
- g. Construction and maintenance of street lighting;
- h. Construction, maintenance and regulation of traffic controls and parking facilities;
- i. Construction and maintenance of bus stands and taxi stands;
- j. Regulation of outdoor advertising;
- k. Construction, maintenance and regulation of municipal markets and abattoirs;
- l. Construction and maintenance of fire stations; provision of fire-fighting services, emergency preparedness and disaster management;
- m. Promotion, regulation and provision of municipal sports and cultural activities;
- n. Promotion, regulation and provision of animal control and welfare;
- o. Development and enforcement of municipal plans and development controls;
- p. Municipal administration services (including construction and maintenance of administrative offices);

Performance

The performance of the Municipality for the year ended June 30,2025 are set out on page 1

Board Members

The members of the Board who served during the year are shown on page vi to xii

Auditors

The Auditor General is responsible for the statutory audit of the Municipality in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015

By Order of the Board



Name: Dr. Salome J Chelimo, PhD

Secretary of the Board

12. Statement of Management's Responsibilities

Section 180 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of the Municipality established by Urban Areas and Cities Act No. 13 of 2011 shall prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Municipality manager is responsible for the preparation and presentation of the Municipality's financial statements, which give a true and fair view of the state of affairs of the Municipality 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 Municipality.
- (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 Municipality.
- (v) Selecting and applying appropriate accounting policies.
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Municipality Manager accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and *Urban Areas and Cities Act No. 13 of 2011*. The Municipality Manager is of the opinion that the financial statements give a true and fair view of the state of Municipality's transactions during the financial year ended June 30, 2025, and the financial position as at that date.

The Municipality Manager further confirms the completeness of the accounting records which have been relied upon in the preparation of financial statements as well as the adequacy of the systems of internal financial control. In preparing the financial statements, the Municipality Manager has assessed the

Municipality's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

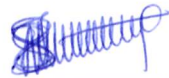
Nothing has come to the attention of the Municipality Manager to indicate that the Municipality will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Municipal's financial statements were approved by the Board on ___ 2025 and signed on its behalf by:



.....
Name: Ms Betty Birchogo
Chairperson of the Board



.....
Name: Dr. Salome J Chelimo, PhD
Accounting officer of the Board



REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON KABARNET MUNICIPALITY FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF BARINGO

PREAMBLE

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

- A. Report on 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 Lawfulness and Effectiveness in the 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 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 financial statements of Kabarnet Municipality set out on pages 1 to 44, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets,

Report of the Auditor-General on Kabarnet Municipality for the year ended 30 June, 2025 – County Government of Baringo

statement of cash flows and 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 financial statements present fairly, in all material respects, the financial position of Kabarnet Municipality 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) and comply with the County Governments Act, 2012, the Urban Areas and Cities Act, 2011 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Comparison between the financial statements' comparative balances and prior year 2023/2024 audited financial statements reflects an unexplained variance as detailed below:

Component Description	2024/2025 (Kshs)	2023/2024 (Kshs)	Variance (Kshs)
Statement of Financial Position			
Total assets	105,670,094	110,410,779	(4,740,685)
Net Assets	105,670,094	110,410,779	(4,740,685)
Capital Fund	105,670,094	58,786,196	46,883,898
Accumulated surplus	716	51,624,583	(51,623,867)
Statement of changes in Net Assets			
Development Grants/Fund	0	58,786,196	(58,786,196)
Accumulated surplus	0	51,624,583	(51,624,583)
Total net assets	541	110,410,779	(110,410,238)

Further, the financial statements reflects amounts which were omitted in the notes to the financial statements s as detailed below:

Description	Financial Statements (Kshs)	Notes to the Financial Statements (Kshs)	Variance (Kshs)
Prior Year Balances			
Transfers from the County Government	60,285,125	0	60,285,125
Use of goods and services	5,202,141.75	0	5,202,142

Description	Financial Statements (Kshs)	Notes to the Financial Statements (Kshs)	Variance (Kshs)
Staff costs	2,693,900.00	0	2,693,900
Board expenses	764,500.00	0	764,500
Cash and cash equivalents	716	0	716
Property, plant, and equipment	105,670,094	0	105,670,094
Current Year Balances			
Cash and cash equivalents	1,566	0	1,566
Property, plant, and equipment	105,670,094	0	105,670,094

Further, the statement of financial position reflects property, plant and equipment balance of Kshs.105,670,094 which has not been depreciated during the year. This contradicts Note 4(c) under significant accounting policies which states that the property, plant and equipment are stated at cost less accumulated depreciation. In addition, the adopted depreciation policy was not disclosed.

In addition, statement of financial position reflects cash and cash equivalents balance of Kshs.1,566. However, bank reconciliation statement for the month of June 2025 reflects cash book balance of Kshs.9,445 resulting to an unreconciled variance of Kshs.7,879. Further, the bank reconciliation statement provided was not signed and approved.

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

2. Misclassification of Board Expenses

The statement of financial performance reflects Board expenses amount of Kshs.483,240 as disclosed in Note 14 to the financial statements. However, the supporting documents revealed that an amount of Kshs.156,440 in respect of domestic travel and subsistence was wrongly charged to Board expenses instead of use of goods and services.

In the circumstances, the accuracy, classification and completeness of the Board expenses amounting to Kshs.483,240 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kabarnet Municipality 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 totalling to Kshs.6,759,157 and Kshs.6,195,403 respectively, resulting in under-funding amount of Kshs.563,754 or 8% of the budget. The under-funding affected the planned activities and may have impacted negatively on the delivery of services to the public.

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 audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Municipality in 2024/2025 revealed that the following eight (8) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Inaccuracies in the Financial Statements
2	2023/2024	Inaccurate and Incomplete Fixed Assets
3	2023/2024	Unresolved Prior Year Audit Matter
4	2023/2024	Non-Deduction of Taxes
5	2023/2024	Irregular Employment of Casual Workers
6	2023/2024	Irregular Board Meetings
7	2023/2024	Lack of Independence of the Municipality
8	2023/2024	Lack of Risk Management Policy

Other Information

The Municipality Board is responsible for the Other Information set out on page iii to xxx which comprise of Key Municipality Information and Management, The Municipality Board of Directors, Key Management Team, Municipality Board Chairperson's report, Report of the Municipality Manager, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Municipality Board of Directors,

Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Municipality 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 THE 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 Lawfulness and Effectiveness in the 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-Deduction of Taxes

The statement of financial performance reflects Board expenses amount of Kshs.483,240 as disclosed in Note 14 to the financial statements. However, the Board Members were not taxed contrary to Section 3(2)(ii) of the Income Tax Act, 2021 which provides that subject to this Act, income upon which tax is chargeable under this Act, income in respect of employment or services rendered.

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

2. Irregular Engagement of Casual Workers

The statement of financial performance reflects staff costs amount of Kshs.3,608,500 as disclosed in Note 13 to the financial statements. Review of the supporting records revealed that the amount relates to wages paid to nineteen(19) casual workers who had been employed for more than twelve (12) months. This was contrary to Section 37 of the Employment Act, 2007, which stipulates that casual employment should be converted to regular employment for workers engaged continuously for over three months.

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

3. Irregular Board Expenses

The statement of financial performance reflects Board expenses amounting to Kshs.483,240 and disclosed in Note 14 to the financial statements. However, review of the Board minutes revealed that the Municipality Board held only two (2) Board meetings and the five (5) Committees held only one (1) meeting in the financial year under review. This was contrary to Regulation 172 (1) which requires the audit committee shall meet at least once in every three months.

Further, three (3) County Government officials drew allowances of Kshs.40,000 in addition to their basic pay contrary to the Salaries and Remuneration Commission circular No. SRC/ADM/11(156) of 7th August. 2023. In addition, the Board did not maintain a work plan, Board charter and an attendance register for the meetings held during the year.

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

4. Failure to Deduct Taxes on Board Allowances

The statement of financial performance reflects Board expenses amounting to Kshs.483,240 which as disclosed in Note 14 to the financial statements relate to siting allowances. However, the Board members' allowances were not taxed as required by the law. This was contrary to Section 3(2)(ii) of the Income Tax Act, 2021 which provides that subject to this Act, income upon which tax is chargeable under this Act, income in respect of employment or services rendered.

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

5. Non-Compliance with the Financial Reporting Template by the Public Sector Accounting Standards (PSASB)

Review of the annual report and financial statements revealed that the financial statements were not prepared in compliance with the reporting format of the Public Sector Accounting Standards (PSASB) reporting template. This was contrary to Regulation 164 (3) of the Public Finance Management (County Government) Regulations, 2015 which states that the Accounting Officer shall prepare the financial statements in a form that complies with relevant accounting standards prescribed and published by the Accounting Standards Board from time to time.

In the circumstances, Management did not comply with the recommended reporting template as prescribed by the PSASB.

6. Lack of Independence of the Municipality

As previously reported, the Municipality was awarded a Charter on 13 June, 2019 which granted it operational independence from the County Government of Baringo. However, review of the operations of Municipality revealed its budget was prepared and controlled by the County Government which had no prior approval by the Municipality's Board.

Further, the County Government has continued to perform functions which were transferred to the Municipality as provided for through Gazette Notice No.3844 dated 16 March, 2023 which included development controls, development approvals, development compliance, surveillance and enforcement and control of outdoor advertisement, solid waste management and street parking.

This was contrary to Section 12(1) of the Urban Areas and Cities Act, 2011, which states that the Management of the Municipality shall be vested in the County Governments and Administered on its behalf by a Board, Manager and Staff constituted and appointed in accordance with the Act.

In the circumstances, Management and the County Government 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 Management and Municipality Board of Management

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 Municipality's, ability to continue as 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.

The Municipality Board of Management is responsible for overseeing the Municipality'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 for 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/>


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 December, 2025

Kabarnet Municipality
County Government of Baringo
Annual Report and Financial Statements for the year ended June 30, 2025

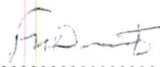
14. Statement of Financial Performance for The Year Ended 30 June 2025.

Description	Note	2025/2025	2023/2024
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Transfers from the County Government	6	6,195,403.00	60,285,124.50
Public contributions and donations	7	-	-
Levies Fines and Penalties	8	-	-
Other revenues (<i>Specify</i>)	9	-	-
		-	-
Revenue from exchange transactions			
Interest income	10	-	-
Miscellaneous Income	11	-	-
		-	-
Total revenue		6,195,403.00	60,285,124.50
Expenditure			
Use of goods and services	12	2,061,418.00	5,202,141.75
Staff costs	13	3,608,500.00	2,693,900.00
Board expenses	14	483,240.00	764,500.00
Finance costs	15	-	-
Depreciation and amortization	16	-	-
Repairs and maintenance	17	41,220.00	
Total expenses		6,194,378.00	8,660,541.75
Other gains/losses			
Gain/loss on disposal of assets	18	-	-
Surplus/(deficit) for the period		1,025.00	51,624,582.95

The notes set out on pages 22 to 38 form an integral part of these Financial Statements. The entity financial statements were approved on _____ 2025 and signed by:



Name:
Municipality Manager



Name: *Peter Kosgei*
Head of Finance
ICPAK M/No *27250*

County Government of Baringo
Kabarnet Municipality
Annual Report and Financial Statements for the year ended June 30, 2025

15. Statement of Financial Position as at 30 June 2025

Description	Note	2024/2025	2023/2024
		Kshs.	Kshs.
Assets			
Current assets			
Cash and cash equivalents	19	1,566	716.25
Receivables from exchange transactions	20	-	-
Receivables from non-exchange transactions	21	-	-
Prepayments	22	-	-
Inventories	23	-	-
Total current assets		1,566	716.25
Non-current assets			
Property, plant, and equipment	24	105,670,094	105,670,094
Intangible assets	25	-	-
Biological Assets	26	-	-
Total Non-current Assets		105,670,094	105,670,094
Total assets (A)		105,671,660	105,670,810
Liabilities			
Current liabilities			
Trade and other payables	27	2,048,880	-
Refundable deposits from customers	28	-	-
Provisions	29	-	-
Borrowings	30	-	-
Employee benefit obligations	31	-	-
Deferred Income	32	-	-
Social Benefits	33	-	-
Total current liabilities		2,048,880	-
Non-current liabilities			
Provisions	29	-	-
Borrowings	30	-	-
Non-current employee benefit obligation	31	-	-
Deferred Income	32	-	-
Social Benefits	33	-	-
Total liabilities (B)		2,048,880	-

County Government of Baringo
 Kabarnet Municipality
 Annual Report and Financial Statements for the year ended June 30, 2025

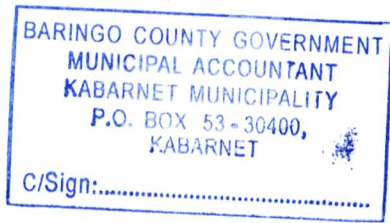
Description	Note	2024/2025	2023/2024
		Kshs.	Kshs.
Net Assets (A-B)		103,622,780	105,670,810
Represented by:			
Capital Fund		103,621,214	105,670,094
Reserves		-	-
Accumulated surplus		1,566	716
Net Assets/Equity		103,622,780	105,670,810

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2025 and signed by:

[Signature]
 Name: *Dr. Salomo*
 Municipality Manager
 Date: _____



[Signature]
 Name: *Festus Kosgei*
 Head of Finance
 ICPAK M/No *27230*
 Date: *10/11/2025*



16. Statement of Changes in Net Assets for the Year Ended 30 June 2025

Description	Capital/ Development Grants/Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs.	Kshs.	Kshs.
Bal as at 1 July 2023	-	58,786,196	-	58,786,196
Surplus/(deficit) for the year	-	51,624,583	-	51,624,583
Funds received during the year	-	-	-	-
Revaluation gain/loss	-	-	-	-
Bal as at 30 Jun 2024	-	541.00	-	541.00
Bal as at 1 July 2024	-	541.00	-	541.00
Surplus/(deficit) for the year	-	1,025	-	1,025
Funds received during the year	-	-	-	-
Revaluation gain/loss	-	-	-	-
Balance as at 30 June 2025	-	1,566.00	-	1,566.00

17. Statement Of Cash Flows for The Year Ended 30 June 2025

Description	Note	2024/2025	2023/2024
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Transfers from the County Government		6,195,403.00	5,091,733.00
Public contributions and donations		-	-
Interest received		-	-
Miscellaneous receipts (<i>Specify</i>)		-	-
Total Receipts		6,195,403.00	5,091,733.00
Payments			
Use of goods and services		2,061,418	1,633,367.75
Staff costs		3,608,500.00	2,693,900.00
Board expenses		483,240	764,500.00
Repair and Maintenance		41,220.00	-
Finance costs		-	-
Total Payments		(6,194,378)	(5,091,767.75)
Net cash flows from operating activities	34	1,025.00	-34.75
Cash flows from investing activities			
Purchase of PPE & intangible assets		(-)	(47,184,020.00)
Proceeds from sale of PPE		-	-
Net cash flows used in investing activities		(-)	(51,303,832.20)
Cash flows from financing activities			
Receipts from Capital grants		-	-
Proceeds from borrowings		-	-
Repayment of borrowings		(-)	(-)
Net cash flows used in financing activities		(-)	(-)
Net increase/(decrease) in cash & cash equivalents		1,025.00	(51,303,866.95)
Cash And Cash Equivalents At 1 July 2024	19	541.00	51,304,583.20
Cash And Cash Equivalents At 30 June 2025	19	1,566.00	716.25

18. Statement of Comparison of Budget & Actual Amounts for the Year ended 30 June 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c
Budget carryovers from the previous year*	-	-	-	-	-	-
Receipts						
Transfers from the County Government	6,759,157	-	6,759,157	6,195,403	563,754	92%
Public contributions and donations	-	(-)	-	-	(-)	%
Interest income	-	(-)	-	-	(-)	%
Miscellaneous income (<i>specify</i>)	-	(-)	-	-	(-)	%
Total Receipts	6,759,157	-	6,759,157	6,195,403	563,754	%
Payments						
Use of goods and services	5,559,157	-	5,559,157	2,061,418	(3,498,280)	37%
Board expenses	1,200,000	(-)	1,200,000	483,240	(716,760)	40%
Staff Costs	-	(-)	-	3,608,500	(-)	%
Repair and Maintenance	-	-	-	41,220.00	-	
Finance costs	-	(-)	-	-	(-)	%
Total expenditure Payments	-	(6,759,157)	6,759,157	6,194,378	(-)	%
Capital Expenditure Payments	-	-	-	-	-	
Surplus for the period	-	-	-	1,025	-	

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	A
1	Reason for differences	-
2	Reason for differences	-
3	Reason for differences	-
4	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	-

19. Notes to the Financial Statements

1. General Information

Kabarnet Municipality is established by and derives its authority and accountability from Urban and cities Act. The Municipality is under the Baringo County Government and is domiciled in Kenya.

The *entity's* principal activity is to transform the livelihoods of Kabarnet Residents by creating a conducive framework that offers quality services to all citizens in fair, equitable and transparent manner by embracing community managed development initiatives for environmental sustainability, adaptability of technology, innovation and entrepreneurship in all spheres of life.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts, and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the *entity's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *entity*.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Application of New and revised standards (IPSAS)

(When an IPSAS becomes effective on 1st January 20xx, it is applicable in Kenya from 1st July 20xx)

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

There were no new and amended standards issued in the financial year.

- 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 43: Leases	<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. <i>State the expected impact of the standard to the Entity if relevant</i>
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. <i>State the expected impact of the standard to the Entity if relevant</i>
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 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.

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	<i>State the expected impact of the standard to the Entity if relevant</i>
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> <ol 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> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
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> <p><i>State the expected impact of the standard to the Entity if relevant</i></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> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
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> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 50: Exploration For & Evaluation of	<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>

Mineral Resources	<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. <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
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iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

4. 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. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

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 for each period.

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on 19th November 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 Municipality upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Municipality recorded additional appropriations of xxx (Amount) on xxx (Date) following the governing body's approval.

The City/Municipality's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. 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. 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 Cashflows has been presented under section xxx of these financial statements.

c) 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 City/Municipality 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.

d) 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.

e) Biological Assets

The entity recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the entity, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

f) 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.

Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised 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.

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.

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 a surplus or deficit model.

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.

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*.

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

g) 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:

Raw materials: purchase cost using the weighted average cost method

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 City/Municipality.

h) Provisions

Provisions are recognized when the City/Municipality 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 City/Municipality 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.

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The entity recognises a social benefit as an expense for the social benefits scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The City/Municipality 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.

k) Contingent assets

The City/Municipality 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 City/Municipality 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

l) Nature and purpose of reserves

The City/Municipality creates and maintains reserves in terms of specific requirements.
City/Municipality to state the reserves maintained and appropriate policies adopted

m) Changes in accounting policies and estimates

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

n) Employee benefits – Retirement benefit plans

The City/Municipality provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the City/Municipality pays fixed contributions into a separate fund and will have no legal or constructive obligation to pay further contributions if the City/Municipality does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to scheme 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 benefits 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.

o) 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.

p) 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.

q) Related parties

The City/Municipality 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 City/Municipality, or vice versa. Members of key management are regarded as related parties and comprise the Board members, the City/Municipality Managers and City/Municipality Accountant.

r) 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 various commercial banks at the end of the financial year.

s) Comparative figures

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

t) Events after the reporting period

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorized for issue.

Two types of events can be identified:

- (a) Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- (b) Those that are indicative of conditions that arose after the reporting date (*non-adjusting events after the reporting date*).

The City/Municipality should indicate whether there are material adjusting and non- adjusting events after the reporting period.

u) Currency

The financial statements are presented in Kenya Shillings (Kshs.) and the values rounded off to the nearest shilling.

5. Significant judgments and sources of estimation uncertainty

The preparation of the City/Municipality'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 City/Municipality based its assumptions and estimates on parameters available when the consolidated 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 City/Municipality. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

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

- i) The condition of the asset based on the assessment of experts employed by the City/Municipality.
- ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- iii) The nature of the processes in which the asset is deployed.
- iv) Availability of funds to replace the asset.
- v) Changes in the market in relation to the asset.

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Notes to the Financial Statements

6. Transfers from the County Government

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Transfers from County Govt. – Recurrent	6,195,403.00	-
Payments by County on behalf of the entity	-	-
Unconditional development grants	-	-
Total	6,195,403.00	-

(a) Transfers from County Government entities (Categorized)

Name Of The Entity Sending The Grant	Amount recognized to Statement of financial performance*	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	Insert Comparative FY
	Kshs	Kshs	Kshs	Kshs	Kshs
xx State Department	-	-	-	-	-
XX Ministry	-	-	-	-	-
Total	-	-	-	-	-

7. Public Contributions and Donations

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Donation from development partners	-	-
Contributions from the public	-	-
Total	-	-

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8. Levies, Fines and penalties

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Levies	-	-
Fines	-	-
Penalties	-	-
Others (<i>indicate and specify</i>)	-	-
Total	-	-

9. Other Revenues

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Transfers from other government entities	-	-
Others (<i>indicate and specify</i>)	-	-
Total	-	-

10. Interest income

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Interest income from investments	-	-
Interest income on bank deposits	-	-
Others (<i>Specify</i>)	-	-
Total interest income	-	-

11. Miscellaneous income

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Income from sale of tender documents	-	-
Others (<i>specify</i>)	-	-
Total other income	-	-

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12. Use of Goods and Services

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Utilities, supplies and services	117,900.00	-
Communication, supplies and services	100,000.00	-
Domestic travel and subsistence	1,208,900	-
Foreign travel and subsistence	-	-
Printing, advertising, supplies & services	5,000.00	-
Rent and rates	-	-
Training expenses	-	-
Hospitality supplies and services	193,394	-
Office newspapers	9,900.00	-
Purchase of workshop tools	131,200	-
Office and general supplies and services	100,463.00	-
Fuel, oil and lubricants	-	-
Purchase of safety gear	79,900.00	-
Purchase of uniforms	50,000.00	-
Sanitary and cleansing	56,100.00	-
Contracted Professional Services	-	-
Audit fees	-	-
Hire of Transport, equipment etc	-	-
Bank Charges	8,661	-
Social Benefit expenses*	-	-
Total	2,061,418	-

13. Staff costs

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Salaries and wages	3,608,500.00	-
Staff gratuity	-	-
Social security contribution	-	-
Other staff costs	-	-
Total	3,608,500.00	-

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14. Board expenses

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Chairman/Members' Honoraria	-	-
Sitting allowances	483,240	-
Medical Insurance	-	-
Induction and Training	-	-
Travel and accommodation	-	-
Conference Costs	-	-
Other allowances (<i>Specify</i>)	-	-
Total	483,240	-

15. Finance costs

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Interest on Bank overdrafts	-	-
Interest on loans from banks	-	-
Total	-	-

16. Depreciation and amortization

Description	2024/2025	2023/2024
	KShs	KShs
Property, plant and equipment	-	-
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	-	-

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17. Repairs and Maintenance

Description	2024/2025	2023/2024
	KShs	KShs
Property- Buildings	-	-
Office equipment	-	-
Furniture and fittings	-	-
Motor vehicle expenses	41,220.00	-
Maintenance of civil works	-	-
Total repairs and maintenance	41,220.00	-

18. Gain/(loss) on disposal of assets

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Property, plant and equipment	-	-
Intangible assets	-	-
Total	-	-

19. Cash and cash equivalents

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Fixed deposits account	-	-
On – call deposits	-	-
Current account	-	-
Others(<i>specify</i>)	-	-
Total cash and cash equivalents	-	-

Detailed analysis of the cash and cash equivalents are as follows:

Financial institution	Account number	2024/2025	2023/2024
		Kshs.	Kshs.
a) Fixed deposits account			
Kenya Commercial bank		-	-
Equity Bank, etc		-	-
Sub- total		-	-
b) On - call deposits			
Kenya Commercial bank		-	-
Equity Bank - etc		-	-
Sub- total		-	-
c) Current account			
Kenya Commercial bank		-	-
Equity Bank - etc		-	-

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Financial institution	Account number	2024/2025	2023/2024
		Kshs.	Kshs.
Sub- total		-	-
d) Others(specify)		-	-
Cash in transit		-	-
Cash in hand		-	-
Mobile Money		-	-
Sub- total		-	-
Grand total		-	-

20. Receivables from exchange transactions

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Current Receivables		
Service, water and electricity debtors	-	-
Other exchange debtors	-	-
Less: impairment allowance	(-)	(-)
Total Current receivables (a)	-	-
Non-Current receivables		
Service, water and electricity debtors	-	-
Other exchange debtors	-	-
Less: impairment allowance	(-)	(-)
Total Non- current receivables (b)	-	-
Total	-	-

Ageing analysis for Receivables from exchange transactions

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	2024/2025 5	% of the total	2023/2024 4	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

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21. Receivables from Non-Exchange transaction

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Transfer from County Executive	-	-
Transfer from XXXX Fund	-	-
Total	-	-

Ageing analysis for Receivables from non-exchange transactions

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	--	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

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22. Prepayments

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Insurance	-	-
Rent	-	-
Water	-	-
Internet	-	-
Other (<i>specify</i>)	-	-
Total	-	-

23. Inventories

Description	2024/2025	2023/2024
	Kshs	Kshs
Consumable stores	-	-
Medical supplies	-	-
Spare parts and meters	-	-
Water for distribution	-	-
Other goods held for resale	-	-
Catering	-	-
Less: allowance for impairment	(-)	(-)
Total inventories at the lower of cost and net realizable value	-	-

Detailed Disclosure on Inventories

	2024/2025	2023/2024
Opening balance	-	-
Additional Inventory in the year	-	-
Inventory expensed in the year	-	-
Write-downs in the year	-	-
Others specify	-	-
Closing balance	-	-

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24. Property, Plant and Equipment

Description	Land	Building	Motor vehicles	Furniture and fittings	Computers	Other Assets Civil works	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
Depreciation Rate		X%	X%	X%	X%	X%		
As at 1 July 2024	-	105,670,094	-	-	-	-	-	105,670,094
Additions	-	-	-	-	-	-	-	-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfers/adjustments	-	-	(-)	-	(-)	(-)	-	(-)
Revaluation Adjustment	-	-	-	-	-	-	-	-
As at 30th June 2024	-	105,670,094	-	-	-	-	-	105,670,094
Additions for the year	-	-	-	-	-	-	-	=
Disposals for the year	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Transfer/adjustments	(-)	-	-	-	(-)	(-)	-	(-)
Revaluation Adjustment	-	-	-	-	-	---		
As at 30th June 2025	-	-	-	-	-	-	-	-
Depreciation and impairment								
At 1 July 2024		105,670,094	-	-	-	-	-	105,670,094
Depreciation		-	-	-	-	-	-	-
Impairment		-	-	-	-	(-)	-	(-)

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Description	Land	Building	Motor vehicles	Furniture and fittings	Computers	Other Assets Civil works	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
Depreciation Rate		X%	X%	X%	X%	X%		
Transfers/ Adjustments		-	-	-	(-)	(-)	-	(-)
As at 30 June 2024		-	-	-	-	-	-	-
Depreciation for the year		-	-	-	-	-	-	-
Disposals for the year		(-)	(-)	(-)	-	(-)	(-)	(-)
Impairment for the year		-	(-)	-	-	(-)	-	(-)
Transfer/adjustment		-	(-)	(-)	-	(-)	(-)	-
As at 30th June 2025		-	-	-	-	-	-	-
NBV as at 30th Jun 2024	-	-	-	-	-	-	-	-
NBV as at 30th Jun 2025	-	105,670,094	-	-	-	-	-	105,670,094

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25. Intangible assets

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Cost		
At beginning of the year	-	-
Additions	-	-
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	-	-

26. Biological Assets

Description	2024/2025	2023/2024
	Kshs	Kshs
Trees in a plantation forest	-	-
Animals: Dairy Cattle, Pigs, Sheep	-	-
Others specify	-	-
Total	-	-

27. Trade and Other Payables

Description	2024/2025		2023/2024	
	Kshs.	% of the Total	Kshs.	% of the Total
Trade payables	2,048,880		-	
Retentions	-		-	
Accrued expenses	-		-	
Other payables (<i>Specify</i>)	-		-	
Total trade and other payables	2,048,880		-	
Ageing analysis:	2024/2025	% of the Total	2023/2024	% of the Total
Under one year	859,295	%	-	%
1-2 years	1,189,585	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	2,048,880	%	-	%

28. Refundable deposits and prepayments from customers

Description	2024/2025		2023/2024	
	Kshs		Kshs	
Rent deposits	-		-	
Prepayments	-		-	
Others (<i>specify</i>)	-		-	
Total	-		-	
Ageing analysis:	2024/2025	% of the Total	2023/2024	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

29. Provisions

Description	2024/2025		2023/2024	
	Kshs.		Kshs.	
Balance at the beginning of the year	-		-	
Additional Provisions (<i>Specify</i>)	-		-	
Provision utilised	(-)		(-)	
Balance at the end of the year	-		-	
Current Portion of provision	-		-	
Long term portion of provision	-		-	
Total Provisions	-		-	

30. Borrowings

The table below shows the classification of borrowings long-term and current borrowings:

Description	2024/2025		2023/2024	
	Kshs.		Kshs.	
Short term borrowings (current portion)	-		-	
Long term borrowings	-		-	
Total	-		-	

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Description	2024/2025	Insert Compa
	Kshs.	Kshs.
Balance at beginning of the period	-	-
Borrowings during the year	-	-
Repayments of borrowings during the period	(-)	(-)
Balance at end of the period	-	-

The table below shows the Distribution of borrowings:

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Borrowings		
Kenya Shilling loan from KCB	-	-
Kenya Shilling loan from Barclays Bank	-	-
Kenya Shilling loan from Consolidated Bank	-	-
Borrowings from other government institutions	-	-
Total balance at end of the year	-	-

31. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Provisions	Total
	Kshs.	Kshs.	Kshs.	Kshs.
Current benefit obligation	-	-	-	-
Non-current benefit obligation	-	-	-	-
Total	-	-	-	-

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32. Deferred Income

Description	2024/2025	2023/2024
	Kshs	Kshs
National/County Government	-	-
International Funding Bodies	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

Description	County government	International funders/donors	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance brought forward	-	-	-	-
Additions during the year	-	-	-	-
Transfers to capital fund	(-)	(-)	(-)	(-)
Transfers to income statement	(-)	(-)	(-)	(-)
Other transfers	(-)	(-)	(-)	(-)
Balance carried forward	-	-	-	-

Include columns as needed for the various sources of income deferred

Analysed as:

Description	Amount
	Kshs
Current	-
Non- Current	-
Total	-

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33. Social Benefit Liabilities

Description	2024/2025	2023/2024
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
PWD benefit scheme		
Elderly social benefit scheme	-	-
Total		-
Current social benefits	-	-
Non- current social benefits	-	-
Total (tie to totals above)	-	-

34. Cash generated from operations

Description	Insert Current FY	Insert Comparative FY
	Kshs.	Kshs.
Surplus/ (deficit) for the year before tax	-	-
Adjusted for:		
Depreciation	-	-
Amortisation	-	-
Gains/ losses on disposal of assets	(-)	(-)
Working Capital adjustments		
Increase in inventory	(-)	(-)
Increase in receivables	(-)	(-)
Increase in payables	-	-
Net cash flow from operating activities	-	-

35. Related party balances

a) Nature of related party relationships

Entities and other parties related to the City/Municipality 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. The City/Municipality/scheme is related to the following entities:

- a) The County Government.
- b) The Parent County Government Ministry.
- c) County Assembly.
- d) Key management.
- e) City/Municipality Board; etc.

b) Related party transactions

Description	Insert Current FY	Insert Comparative FY
	Kshs.	Kshs.
Transfers from related parties'	-	-
Transfers to related parties	-	-

c) Key management remuneration

Description	Insert Current FY	Insert Comparative FY
	Kshs.	Kshs.
Board Members	-	-
Key Management Compensation	-	-
Total	-	-

d) Due from related parties

Description	Insert Current FY	Insert Comparative FY
	Kshs.	Kshs.
Due from parent Ministry	-	-
Due from County Government	-	-
Due from County Assembly	-	-
Total	-	-

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e) Due to related parties

Description	2024/2025	2023/2024
	Kshs.	Kshs.
Due to parent Ministry	-	-
Due to County Government	-	-
Due to Key management personnel	-	-
Due to County Assembly	-	-
Total	-	-

36. Contingent liabilities

Contingent liabilities	2024/2025	2023/2024
	Kshs.	Kshs.
Court case xxx against the entity	-	-
Bank guarantees	-	-
Total	-	-

37. Contingent Assets

Contingent liabilities	2024/2025	2023/2024
	Kshs.	Kshs.
Court case xxx against the entity	-	-
Others Specify	-	-
Total	-	-

38. Financial risk management

The City/Municipality's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The City/Municipality's overall risk management programme focuses on the 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 City/Municipality 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 City/Municipality's financial risk management objectives and policies are detailed below:

I. Credit risk

The City/Municipality 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 assessments 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 City/Municipality'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 City/Municipality's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount Kshs.	Fully performing Kshs.	Past due Kshs.	Impaired Kshs.
At 30 June 20XX (current year)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
At 30 June 20XX (previous year)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the entity's statement of financial position)

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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 City/Municipality has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The City/Municipality has significant concentration of credit risk on amounts due from xxx.

The City/Municipality Board sets 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 City/Municipality Manager, who has built an appropriate liquidity risk management framework for the management of the City/Municipality's short, medium and long-term liquidity management requirements. The City/Municipality manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the City/Municipality 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.

Description	Less than 1	Between 1-	Over 5	Total
	month	3 months	months	
	Kshs.	Kshs.	Kshs.	Kshs.
At 30 Jun 20XX (current year)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-
At 30 Jun 20XX (previous year)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

III. Market risk

The Board has put in place an internal audit function to assist it in assessing the risk faced by the City/Municipality 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 City/Municipality'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 City/Municipality'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 City/Municipality's exposure to market risks or the manner in which it manages and measures the risk.

IV. Foreign currency risk

The City/Municipality has 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 carrying amount of the City/Municipality's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Description		Other currencies	Total
	Kshs.	Kshs.	Kshs.
At 30 June 20XX (current year)			
Financial assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ receivables	-	-	-
Liabilities			
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

(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.)

Foreign currency sensitivity analysis

The following table demonstrates the effect on the Fund's statement of financial performance 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.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs.	Kshs.	Kshs.
20XX (current year)			
Euro	10%	-	-
USD	10%	-	-
20XX (previous year)			
Euro	10%	-	-
USD	10%	-	-

V. 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 Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund'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.

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VI. Capital risk management.

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

Description	Insert Current FY	Insert Comparative FY
	Kshs.	Kshs.
Revaluation reserve	-	-
Capital/Development Grants/City/Municipality	-	-
Accumulated surplus	-	-
Total Funds	-	-
Total borrowings	-	-
Less: cash and bank balances	(-)	(-)
Net debt/(excess cash and cash equivalents)	-	-
Gearing	%	%

39. Program for Results (PforR) Disclosure

This disclosure note is for entities that are 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 the PforR: xxxxxxxx	
Financing Partners: xxxxxxxxxxxx	
Purpose of the PforR: xxxxx	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	xxx
Actual expenditure in the current financial year.	
1. Employee Cost	xxx
2. Use of goods and Services	xxx
3. Grants and Subsidies	xxx
4. Building of ECDE facilities	xxx
5. Others (specify)	xxx
Sub-total	xxx
Cumulative Actual Expenditures to date	xxx

20. Appendices

Appendix 1. Progress on Follow up of Auditors 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: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- a) Use the same reference numbers as contained in the external audit report.
- b) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- c) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- d) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to County Treasury.

..... *Fup A*

To be Signed by the Accounting officer of the Entity

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Appendix 2: Inter-Entity Transfers

CITY/MUNICIPALITY NAME: KABARNET MUNICIPALITY				
Breakdown of Transfers from the County Executive of xxx County				
	FY 20xx/20xx			
a.	Recurrent Grants	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
		4/7/2024	240,000	2023/2024
		21/11/2024	1,114,500	2024/2025
		8/1/2025	1,459,000	2024/2025
		21/1/2025	264,500	2024/2025
		29/4/2025	160,000	2024/2025
		28/5/2025	327,500	2024/2025
		7/7/2025	2,062,000	2024/2025
		16/7/2025	770,103	2024/2025
		Total	6,397,603	
b.	Development Grants	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
			-	
		Total	-	
c.	Direct Payments	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
			-	
			-	
		Total	-	

Kshs 240, 000 disbursed on 4/7/2024 was accounted in the financial year 2023/024

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Signed by the Head of Accounts of the Entity and the transferring Entities

Appendix 3: Reporting of Climate Relevant Expenditures

Name of the Organization
 Telephone Number
 Email Address
 Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Appendix 4: Disaster Expenditure Reporting Template

Date:

Entity

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

1
2
3
4

5
6
7

8
9
10