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REPORT

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OF

THE AUDITOR-GENERAL

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NAROK MUNICIPALITY

FOR THE YEAR ENDED

30 JUNE, 2025

COUNTY GOVERNMENT OF NAROK

22



NAROK MUNICIPALITY
County Government of Narok

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
KCA	Kenya College of Accountancy
MA	Masters in Arts
BS	Bachelors of Science
MBA	Masters in Business Administration
SACCO	Saving and credit Cooperative
ICPAK	Institute of certified Accountant of Kenya
PFM	Public Financial Management
IPSAS	International Public Sector Standards

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 Entity Information and Management

a) Background information

Narok Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011(amended 2019) and Cities and Municipal Charter on 29th August 2019. The Municipality is under the County Government of Narok and is domiciled in Kenya.

b) Principal Activities

- 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);
- q. Promoting and undertaking infrastructural development and services within municipality;
- r. Any other functions as may be delegated by the County Executive Committee Member and provided in the Urban Areas and Cities Act, 2011 and the Urban Areas and Cities (Amendment), Act 2019

Narok Municipality's vision, mission, and core objectives

Vision: An environmentally, culturally conscious, and well-governed municipality that sustainably uses its resources to economically, socially and culturally empower her residents.

Mission: Marshal adequate resources for inclusive, harmonious, and sustainable growth and development of the Municipality

Core Objectives: providing essential urban services like waste Management, water, Sanitation, Road Maintenance, urban planning, development controls and infrastructure maintenance.

c) Key Management

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

- County Department in charge of Cities/Municipalities
- Board of Management
- Accounting Officer/ City/Municipality Manager
- Management
- Others

d) 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	Narok Municipality Manager	Stanley Koriata
2	Head of departments	Daudi Naisho

e) Fiduciary Oversight Arrangements

i) Audit and Risk Management Committee

The board has this Committee headed by Mr, Joseph Kayioni

ii) County Assembly Committees-Physical Planning deals with the Narok Municipality

Matters as an Oversight Authority to matters that pertains with the Municipality.

iii) Committees of the Senate

f) Registered Offices

P.O. Box 154-Narok

Narok Municipality Offices

Narok-Mau Narok Highway

NAROK, KENYA

g) Contacts

Telephone: (+254) 710407453

E-mail: stanleykoriata2014@gmail.com

Website: Narokcountygovernment.go.ke

h) Bankers

Commercial Banks

NCBA-Narok

1.Narok County Urban institutional Grant Account No 9457770017

2. Narok Municipality Urban Development Grant Account No 9457770022

i) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

j) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

k) County Attorney

Narok County Attorney



Narok County Offices




Narok- Nakuru Highway




P.O. Box 898-20500


Narok, Kenya.

3. Narok Municipality Board



Serial No.	Name	Details of qualifications and experience
1	<p>Board Chair person Mark Kitaanyu Karbolo</p> 	<p>Mark Kitaanyu Karbolo Born in 1956 in Narok County. Holder of B.A degree in Sociology. Minor in social work, MBA in corporate Management from the KCA University. Served in several Board of management as chairperson, member and Co-opted member capacities. Currently working as chairperson Narok County Municipality.</p>
2	<p>Board Vice-Chairperson Rechael Karei</p> 	<p>30 years of teaching experience in higher education. More passionate about the education of the girl child. Currently Lecturing at Moi University Eldoret. She is the Narok Municipality Board Chairperson.</p>

<p>3</p>	<p>Board Member Josephine Nerishet</p> 	<p>Born in 1990, Bachelor of Arts in Economics and a member of social services, environment and Audit committees.</p>
<p>4</p>	<p>Board Member 4 George Mochu Karaya</p> 	<p>Born in 1996 in Narok County. A university graduate done Bachelors of Arts economics. Currently he is self-employed in the production of briquettes industry. (direct substitutes to charcoal) As the Member of the Board, he is the Chairperson of Municipality services committee.</p>
<p>5</p>	<p>Board Member 5 Julius Mokita</p> 	<p>Born in 1977, Diploma holder in community development. Trained as first aider, critical thinker and problem solver. Worked as a product quality controller with Tin can Manufacturers, Program officer with Africa foundation and Angle in Africa in the same capacity.</p>
<p>6</p>	<p>Board Member 6</p>	<p>Born in 1970 in Narok County. Holder of Bachelor degree in Arts-Economics from the University of Nairobi.</p>

	<p>Ntolei Lemurt</p> 	<p>Worked with the then Local Authorities in Various capacities as a Revenue Officer, Senior Administrator and Internal Auditor.</p> <p>Currently working with Nairobi city Government as an Assistant Director Administration-finance and economic planning sector.</p>
<p>7</p>	<p>Board Member 7 7. Joseph Kayioni</p> 	<p>Board Member.</p> <p>Born in 1949</p> <p>Holder of accounting certificate.</p> <p>Worked with the former defunct Local Authorities-Narok Nakuru, Kakamega County Councils and Nairobi city council as Clerk and Treasurer capacities.</p> <p>He is the risk management chairperson.</p>
<p>8</p>	<p>Stanley Koriata Municipal Manager</p> 	<p><i>Born in 1966.</i></p> <p><i>Holder of Diploma from the by the Kenya Polytechnic in water engineering, B.A degree in Lands Economics from the University of Nairobi.</i></p> <p><i>Worked in former Local Authority as head of public works, town planning department and Chair to a County (puan) SACCO.</i></p> <p><i>Currently working as the Narok County Municipal Manager.</i></p>

9	<p>Daudi Naisho Chief Officer-Physical Planning and Urban Development</p> 	<p><i>Profession: Agriculture Engineers</i> <i>Education credential: MA: Governance and Ethics, BS: Agricultural Engineering, Diploma in Finance and Banking</i> <i>Work Experience: Over 20 years in Senior Management of Agriculture department.</i> <i>Current position: Chief officer, physical planning and urban development.</i> <i>Appointed as Chief Officer-Physical Planning and Urban Development in October 2022</i></p>
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4. Key Management Team

S/ No	Name	Details of qualifications and experience
1.	<p>Stanley Koriata Municipal Manager</p> 	<p><i>Born in 1966.</i></p> <p><i>Holder of Diploma from the by the Kenya Polytechnic in water engineering, B.A degree in Lands Economics from the University of Nairobi.</i></p> <p><i>Worked in former Local Authority as head of public works, town planning department and Chair to a County (puan) SACCO.</i></p> <p><i>Currently working as the Narok County Municipal Manager.</i></p>
2.	<p>Daudi Naisho Chief Officer-Physical Planning and Urban Development</p> 	<p><i>Profession: Agriculture Engineers</i></p> <p><i>Education credential: MA: Governance and Ethics, BS: Agricultural Engineering, Diploma in Finance and Banking</i></p> <p><i>Work Experience: Over 20 years in Senior Management of Agriculture department.</i></p> <p><i>Current position: Chief officer, physical planning and urban development.</i></p> <p><i>Appointed as Chief Officer-Physical Planning and Urban Development in October 2022</i></p>

5. Municipality Board Chairperson's Report


The Narok Municipality under took two Major Projects: -Construction of Narok bus terminus and Narok township roads The Municipality Managed to develop the Municipal Land use, building and Zoning plans.

The Municipality of Narok through the department of Lands, Housing, Physical Planning and urban Development (Municipality Mother department) has been able to manage solid waste, clogging the Narok town drainages storm water management and enhancement of disaster preparedness by constructing flood water path ways.

The Municipality of Narok had experienced mainly delayance in transfer of Functions and resources for it to be able to perform its Mandate.

For the Municipality board, the service contract ended for the Majority of them before the end of the financial year-2024/25. No changes in the key Management team.

The Narok Municipality look forward to finalize the development of Municipality by-laws, strategic plans, Annual plans and integrated development plans that will act as a guide to the Municipality resulting to efficiency in its operation.


.....
Name: *Rachel Karei*

fa **Chairperson of the Board**

6. Report of the Municipality Manager

The Narok Municipality through the grants and counterpart transfers received in the previous financial years has helped the Municipality to undertake two Major Projects: -Construction of Narok bus terminus and Narok township roads The Municipality Managed to develop the Municipal Land use, building and Zoning plans.

The Municipality of Narok through the department of Lands, Housing, Physical Planning and urban Development (Municipality Mother department) has been able to manage solid waste, clogging the Narok town drainages storm water management and enhancement of disaster preparedness by constructing flood water path ways.

The Municipality of Narok had experienced mainly delayance in transfer of Functions and resources for it to be able to perform its Mandate. The municipality of Narok had done little in this financial year for lack receipts of grants and transfers from the Government.

The Narok Municipality hopefully looks forward to finalize the development of Municipality by-laws, strategic plans, Annual plans and integrated development plans that will act as a guide to the Municipality resulting to efficiency in its operation.



.....

Name: Stanley Koriata

Municipality Manager

7. Statement of Performance Against Predetermined Objectives for the FY

Guidance

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

- a) Provide quality physical infrastructure.
- b) Urban planning.
- c) Urban governance and administration
- d) Solid Waste Management



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 under review we increased Housing unit by 0%.
Urban Governance and Administration	To promote good Governance	For the Management to have more insight and knowledge in the areas of work.			-

8. Corporate Governance Statement

The Narok Municipality are appointed by the county public service board the vetted by the county assembly. The role of the board members is stipulated by the Urban Areas and Cities Act, 2011, No. 13. Since the engagement the board members had been inducted on issues of budgeting implementation, how board meetings and corporate governance matters.

The Narok Municipality managed to conduct the board meeting once in the financial year under review.

9. Management Discussion and Analysis

During the financial year 2024/2025 the Narok Municipality operational and financial performance was minimal no key entity projects or investments decisions implemented due to lack of resources.

10. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The municipality of Narok was established in October 29, 2019, the Municipality forms the Narok Central region with a population of Approximately forty thousand people

The set-up of the Municipality is anchored on the enactment of Urban Areas Cities Act,2011, No.13.In the first five years of the Counties the Urban Areas Cities Act,2011, was never implemented as most of the Counties did not focus on Management of towns until 2018 when the world bank brought the Kenya Urban Support Programme as an incentive to counties to create the Urban institutions in terms of administration and managers until Managers are put in place. Also implemented some infrastructure within the town

2. Environmental performance

Through Citizen fora where usually the citizens of all sectors like traders bodaboda industry are engaged on issues related to the day to day operations such as solid waste management

The Municipality is also Making by-laws that is in draft stage to guide on waste management within the Municipality.

3. Employee welfare

The recruitment of staff is entirely done by the Narok County Service Board of which the recruitment of Municipal staff is ongoing. Hopefully the Service board will speed up on the process of recruitment.

4. Market place practices

a) Responsible competition practice.

The Municipality ascribe to values of and principles of good governance as articulated in article 10 & 232 of the Constitution. The ethics and Anti-Corruption act of 2023 and the principle and values of the public service as stipulated in article 232 of the constitution

b) Responsible Supply chain and supplier relations.

The procurement is centralized at the supply chain department. The Municipality still rely on the department in budgeting and procurement process.

c) Responsible marketing and advertisement or Responsible engagement with the citizens

d) Product stewardship or Awareness creation

Mostly effort to safe guard consumer rights and interest issues are by Trade department.

5. Corporate Social Responsibility/Community Engagements

The Municipality usually participate in bus terminus cleaning and unclogging of Narok town drainages and also during board meetings on citizen for a do engage the public making awareness and guide on matters of well grooming their work places.

11. Report of the Narok 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 Narok Municipality affairs.

Principal activities

The principal activities of the Narok Municipality are stipulated in section 20 of the Urban Areas and Cities Act, 2011

Performance

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

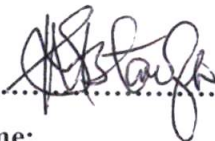
Board Members

The members of the Board who served during the year are shown on previous pages. No changes in the Board during the financial year apart from that contract service for some members ended, thus recruitment to fill the vacant positions are ongoing.

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:

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 City/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 City/Municipality, (v) Selecting and applying appropriate accounting policies, and (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 City/Municipality Manager is of the opinion that the financial statements give a true and fair view of the state of City/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.

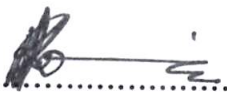
In preparing the financial statements, the Directors have assessed the Fund’s ability to continue as a going concern (*disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements*). Nothing has come to the attention of the Municipality Manager

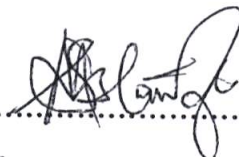
County Government of Narok
Narok Municipality
Annual Report and Financial Statements for the year ended June 30, 2025

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 financial statements were approved by the Board on 2025 and signed on its behalf by:


.....
Name: *Rachel Karei*
for Chairperson of the Board


.....
Name:
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 NAROK MUNICIPALITY FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF NAROK

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 that 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.

An Unmodified Opinion is issued when the Auditor-General concludes that 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

Opinion

I have audited the accompanying financial statements of Narok Municipality set out on pages 1 to 46, 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,

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

In my opinion, financial statements present fairly, in all material respects, the financial position of Narok 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 Urban Areas and Cities Act, 2011, the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Narok 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 opinion.

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. There were no key audit matters to communicate in my report.

Other Information

Management is responsible for the Other Information set out on page iii to xiii which comprise of Key Entity Information and Management, The Municipality Board, Key Management Team and 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's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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-Compliance with the Law on Board Composition

The Municipality Board section of the financial statements indicates that the Municipality has seven (7) Board Members against the required nine (9) members. Further the gazette notice on the appointment of the Board Members, the members appointment letters and acceptance letters were not provided for audit verification. This is contrary to Section 14 of Urban Areas and Cities Act, 2011 which provides that the provisions of section 13 shall apply with respect to the board of a Municipality except that such board shall comprise nine members of whom four shall be appointed and five elected in the prescribed manner.

In the circumstances, Management and the appointing authority were in breach of the law.

2. Failure to Conduct Board Meetings

Review of the annual report and financial statements revealed no evidence that the Board conducted meetings and transacted business of the Municipality as required by the Section 23 (1) and (2) of Urban Areas and Cities Act, 2011.

In the circumstances, the Municipality did not benefit from the oversight and administration functions of the Board as envisaged in the law.

3. Failure by the County Government to Allocate Funds to the Municipality

Review of the financial statements and available information revealed that the Narok Municipality did not receive any funding from the Narok County Executive in the year under review. This happened despite the County Government having allocated funds for the Municipality in its budget for the financial year 2024-2025.

In the circumstances, the planned activities of the Municipality may not be implemented and its operations remain dysfunctional.

4. Lack of an Annual Work Plan for the Municipality

Review of the annual report and financial statements revealed that the statement of budget and actual comparison did not indicate the budget estimates for the year under review. In addition, Management did not provide any evidence to confirm the existence of the annual income and expenditure estimates.

This contrary to Section 45 of the Urban Areas and Cities Act, 2011 which requires that three months before the commencement of each financial year, a board or town committee shall cause to be prepared estimates of the revenue and expenditure of a board or town committee for that year. The annual estimates shall make provision for all the estimated revenue and expenditure of the board for the financial year to which it relates. The annual estimates shall be tabled before the board or town committee for adoption and approval. The annual estimates approved by the board or town committee under subsection (3) shall be submitted to the county governor for submission to the county assembly for its approval.

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

5. Failure to Operate a Municipality Bank Account

Management did not provide evidence of existence of a balance in the bank through the provision of bank statements, bank reconciliation statements, certificate of bank balance and a board of survey report. In addition, the Municipality's cash book was not provided for audit as evidence that there was a properly maintained cash management function as required by law and regulations. This is contrary to Section 46 (1) of the Urban Areas and Cities Act, 2011 provides that the board or town committee shall cause to be kept all proper books and records of account of its income, expenditure, assets and liabilities.

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

6. Lack of Statutory Municipal Plans

Review of documents and records provided by the Management of Narok Municipality revealed non-existence or non-consideration of key vital plans as envisaged in Section 111 (1) of the County Governments Act, 2012. The plans include the Municipal land use plans, building and zoning plans and the location of recreational areas and public facilities.

Failure to put in place the statutory plans undermines the functionality of the Municipality as envisaged in the law and impacts negatively on service delivery to the public.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Failure to Provide Key Services

Review of the Narok Municipality Management operations revealed that there was no evidence to indicate the provision and existence of services as guided by the Urban Areas and Cities (Amendment) Act, 2019. The services include planning and development control, traffic control and parking, street lighting, cemeteries and crematoria, libraries, storm drainage, control of drugs, sports and cultural activities, abattoirs, refuse collection, solid waste management, pollution (air, water, soil) control, child care facilities, community centers, constituent University campuses, polytechnic, stadium, airstrip, theatre, library/ICT services, local economic development plan, Museum/cultural centers, emergency preparedness, funeral parlour, recreational parks and animal control and welfare.

Available information revealed that the majority of the services are offered by the County Government and the National Government contrary to the Urban Areas and Cities Act, 2011.

In the circumstances, the effectiveness of service delivery to the public as envisaged in the law could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

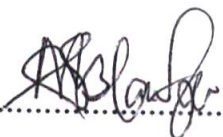
02 December, 2025

*Narok Municipality
County Government of Narok
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	2024/2025
		FY Kshs.
Revenue from non-exchange transactions		
Transfers from the County Government	6	-
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		-
Expenditure		
Use of goods and services	12	-
Staff costs	13	-
Board expenses	14	-
Finance costs	15	-
Depreciation and amortization	16	-
Repairs and maintenance	17	-
Total expenses		-
Other gains/losses		
Gain/loss on disposal of assets	18	-
Surplus/(deficit) for the period		-

Financial statements were approved on 28th August 2025 and signed by:


.....

Name: Stanley Koriata
Municipal Manager


.....

Name: Lorna Nchike
Principal Accountant

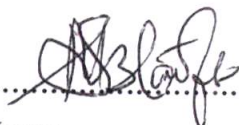
15. Statement of Financial Position as at 30 June 2025

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

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

Description	Note	F/Y 2024/2025
		Kshs.
Net Assets (A-B)		-
Represented by:		
Capital/Development Grants/Fund		-
Reserves		-
Accumulated surplus		-
Net Assets/Equity		-

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 28TH August 2025 and signed by:



.....

Name:

Municipality Manager

Date: 28th August, 2025



.....

Name:

Principal Accountant

ICPAK M/No 9551

Date: 28th August, 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 2024 (current year)	-	-	-	-
Surplus/(deficit) for the year		-	-	-
Funds received during the year	-	-	-	-
Revaluation gain/loss	-	-	-	-
Balance as at 30 June 2025	-	-	-	-

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

Description	Note	F/Y 2024/2025
		Kshs.
Cash flows from operating activities		
Receipts		
Transfers from the County Government		-
Public contributions and donations		-
Interest received		-
Miscellaneous receipts (<i>Specify</i>)		-
Total Receipts		-
Payments		
Use of goods and services		-
Staff costs		-
Board expenses		-
Finance costs		-
Total Payments		-
Net cash flows from operating activities	34	-
Cash flows from investing activities		
Purchase of PPE & intangible assets		-
Proceeds from sale of PPE		-
Net cash flows used in investing activities		-
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		-
Cash And Cash Equivalents At 1 July	19	-
Cash And Cash Equivalents At 30 June	19	-

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

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. a	Kshs. b	Kshs. c=(a+b)	Kshs. d	Kshs. e=(c-d)	f=d/c
Budget carryovers from the previous year*	-					xxx
Receipts						
Transfers from the County Government						%
Public contributions and donations						%
Interest income						%
Miscellaneous income (<i>specify</i>)						%
Total Receipts						%
Payments						
Use of goods and services						%
Board expenses	4,095,600		4,095,600		4,095,600	%
Staff Costs	18,754,900		18,754,900		18,754,900	%
Finance costs	-					%
Total expenditure Payments						%
Capital Expenditure Payments						
Surplus for the period						

Budget notes

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

Narok Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No 13 of 2011. The Narok Municipality is under the Narok County Government and is domiciled in Kenya.

The *entity's* principal activity is to oversee the performance of the affairs of Narok.

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)

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 cash flows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46: Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by:

	<ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47: Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions; IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48: Transfer Expenses	<p>Applicable 1st January 2026</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>
IPSAS 49: Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements

	understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.
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iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year **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 2024/25 was approved by the County Assembly on within the stipulated time. 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 did

not record additional appropriations. The 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 Cash flows has been presented under section 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 cash

flows 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 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.
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.

4. 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 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.

Notes to the Financial Statements

5. Transfers from the County Government

(a) Transfers from County Government entities (Categorized)

Description	F/Y 2024/2025
	Kshs.
Transfers from County Govt. – Recurrent	-
Payments by County on behalf of the entity	-
Unconditional development grants	-
Total	-

During the financial year -2024/0025 the municipality had not received any transfers nor unconditional development grants

6. Public Contributions and Donations

Description	F/Y 2024/25
	Kshs.
Donation from development partners	-
Contributions from the public	-
Total	-

7. Levies, Fines and penalties

Description	F/Y 2024/25
	Kshs.
Levies	-
Fines	-
Penalties	-
Others	-
Total	-

8. Other Revenues

Description	F/Y 2024/25
	Kshs.
Transfers from other government entities	-
Others (<i>indicate and specify</i>)	-
Total	-

9. Interest income

Description	F/Y 2024/25
	Kshs.
Interest income from investments	-
Interest income on bank deposits	-
Others (<i>Specify</i>)	-
Total interest income	-

10. Miscellaneous income

Description	F/Y 2024/25
	Kshs.
Income from sale of tender documents	-
Others (<i>specify</i>)	-
Total other income	-

11. Use of Goods and Services

Description	F/Y 2024/25
	Kshs.
Utilities, supplies and services	-

Description	F/Y 2024/25
	Kshs.
Communication, supplies and services	-
Domestic travel and subsistence	-
Foreign travel and subsistence	-
Printing, advertising, supplies & services	-
Rent and rates	-
Training expenses	-
Hospitality supplies and services	-
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	-
Fuel, oil and lubricants	-
Other operating expenses (<i>Specify</i>)	-
Routine maintenance – vehicles and other equipment	
Routine maintenance – other assets	-
Contracted Professional Services	-
Audit fees	-
Hire of Transport, equipment etc	-
Bank Charges	-
Social Benefit expenses*	-
Total	-

12. Staff costs

Description	F/Y 2024/25
	Kshs.
Salaries and wages	-
Staff gratuity	-
Social security contribution	-
Other staff costs (<i>Specify</i>)	-
Total	-

13. Board expenses

Description	F/Y 2024/25
	Kshs.
Chairman/Members' Honoraria	-
Sitting allowances	-
Medical Insurance	-
Induction and Training	-
Travel and accommodation	-
Conference Costs	-
Other allowances (<i>Specify</i>)	-
Total	-

14. Finance costs

Description	F/Y 2024/25
	Kshs.
Interest on Bank overdrafts	-
Interest on loans from banks	-
Total	-

15. Depreciation and amortization

Description	F/Y 2024/25
	KShs
Property, plant and equipment	-
Intangible assets	-
Investment property carried at cost	-
Total depreciation and amortization	-

16. Repairs and Maintenance

Description	F/Y 2024/25
	KShs
Property- Buildings	-
Office equipment	-
Furniture and fittings	-
Motor vehicle expenses	-
Maintenance of civil works	-
Total repairs and maintenance	-

17. Gain/(loss) on disposal of assets

Description	F/Y 2024/25
	Kshs.
Property, plant and equipment	-
Intangible assets	-
Total	-

18. Cash and cash equivalents

Description	F/Y 2024/25
	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	F/Y 2024/25
		Kshs.
a) Fixed deposits account		
Kenya Commercial bank	-	-
Equity Bank	-	-
Sub- total	-	-
b) On - call deposits		
Kenya Commercial bank	-	-
Equity Bank	-	-
Sub- total	-	-
c) Current account		
Kenya Commercial bank	-	-
Equity Bank	-	-
NCBA Bank	-	-
Sub- total	-	-
d) Others		
Cash in transit	-	-
Cash in hand	-	-
Mobile Money	-	-
Sub- total	-	-
Grand total		-

19. Receivables from exchange transactions

Description	F/Y 2024/25
	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	F/Y 2024/25	
	Kshs	
	Current FY	% of the total
Less than 1 year	-	0%
Between 1- 2 years	-	0%
Between 2-3 years	-	0%
Over 3 years	-	0%
Total (a+b)	-	0%

20. Receivables from Non-Exchange transaction

Description	F/Y 2024/25
	Kshs.
Transfer from County Executive	-
Transfer from other Fund	-
Total	-

Ageing analysis for Receivables from non-exchange transactions

Description	F/Y 2024/25	
	Kshs	
	Current FY	% of the total
Less than 1 year	-	
Between 1- 2 years	-	
Between 2-3 years	-	
Over 3 years	-	
Total	-	

21. Prepayments

Description	F/Y 2024/25
	Kshs.
Insurance	-
Rent	-
Water	-
Internet	-
Other (specify)	-
Total	-

22. Inventories

Description	F/Y 2024/25
	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	-

(Provide brief explanation on inventories)

Detailed Disclosure on Inventories

	F/Y 2024/25
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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23. Property, Plant and Equipment

Description	Land	Building	Motor vehicles	Furniture and fittings	Computers	Other Assets (specify)	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
Depreciation Rate	%	%	%	%	%	%		
As at 1 July 2024 (previous year)	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-	-	-
Revaluation Adjustment	-	-	-	-	-	-	-	-
As at 30th June 2025	-	-	-	-	-	-	-	-
Additions for the year	-	-	-	-	-	-	-	-
Disposals for the year	-	-	-	-	-	-	-	-
Transfer/adjustments	-	-	-	-	-	-	-	-
Revaluation Adjustment	-	-	-	-	-	-	-	-
As at 30th June 2025 (current year)	-	-	-	-	-	-	-	-
Depreciation and impairment								
Depreciation		-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-
Transfers/ Adjustments		-	-	-	-	-	-	-

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Description	Land	Building	Motor vehicles	Furniture and fittings	Computers	Other Assets (specify)	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
Depreciation Rate	%	%	%	%	%	%		
As at 30 June 2025		-	-	-	-	-	-	-
Depreciation for the year		-	-	-	-	-	-	-
Disposals for the year		-	-	-	-	-	-	-
Impairment for the year		-	-	-	-	-	-	-
Transfer/adjustment		-	-	-	-	-	-	-
As at 30th June 2025 (current year)		-	-	-	-	-	-	-
NBV as at 30th June 2025 (previous year)		-	-	-	-	-	-	-
NBV as at 30th June 2025 (current year)		-	-	-	-	-	-	-

24. Intangible assets

Description	FY 2024/25	
	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	-	

25. Biological Assets

Description	FY 2024/25	
	Kshs	
Trees in a plantation forest	-	
Animals: Dairy Cattle, Pigs, Sheep	-	
Others specify	-	
Total	-	

26. Trade and Other Payables

Description	FY 2024/25	
	Kshs.	
Trade payables	-	
Retentions	-	
Accrued expenses	-	
Other payables (<i>Specify</i>)	-	
Total trade and other payables	-	
Ageing analysis:	FY 2024/25	% of the Total
Under one year	-	%
1-2 years	-	%
2-3 years	-	%
Over 3 years	-	%
Total	-	%

27. Refundable deposits and prepayments from customers

Description	Insert Current FY	
	Kshs	
Rent deposits	-	
Prepayments	-	
Others (<i>specify</i>)	-	
Total	-	
Ageing analysis:	FY 2024/25	% of the Total
Under one year	-	%
1-2 years	-	%
2-3 years	-	%
Over 3 years	-	%
Total	-	%

28. Provisions

Description	FY 2024/25
	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	

29. Borrowings

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

Description	FY 2024/25
	Kshs.
Short term borrowings (current portion)	
Long term borrowings	
Total	

(NB: the total of this statement should tie to note 29 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security, and interest rates should be disclosed)

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Description	FY 2024/25
	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	FY 2024/25
	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	

30. 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				

31. Deferred Income

	FY 2024/25
	Kshs
National/County Government	
International Funding Bodies	
Public Contributions and Donations	
Total Deferred Income	

The deferred income movement is as follows:

Description				
	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	

32. Social Benefit Liabilities

Description FY 2024/25	FY 2024/25
	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)	

Social benefit schemes include benefits such as cash transfers for the unemployed or elderly in line with IPSAS 42. They are incurred to mitigate against a certain social risk e.g. poverty, age, unemployment among others.

33. Cash generated from operations

Description	FY 2024/25
	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	

(The total of this statement should tie to the cash flow section on net cash flows from operating activities)

34. Related party balances

a) Nature of related party relationships

Entities and other parties related to the 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 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	FY 2024/25
	Kshs.
Transfers from related parties'	
Transfers to related parties	

c) Key management remuneration FY 2024/25

Description	FY 2024/25
	Kshs.
Board Members	
Key Management Compensation	
Total	

d) Due from related parties

Description	FY 2024/25
	Kshs.
Due from parent Ministry	
Due from County Government	
Due from County Assembly	
Total	

e) Due to related parties

Description	FY 2024/25
	Kshs.
Due to parent Ministry	
Due to County Government	
Due to Key management personnel	
Due to County Assembly	
Total	

35. Contingent liabilities

Contingent liabilities	FY 2024/25
	Kshs.
Court case xxx against the entity	
Bank guarantees	
Total	

(Give details)

36. Contingent Assets

Contingent liabilities	FY 2024/25
	Kshs.
Court case xxx against the entity	
Others Specify	
Total	

37. Financial risk management

The Municipality's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The 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 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 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 /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 2025 (current 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)

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

The table below represents cash flows payable by the 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 month	Between 1-3 months	Over 5 months	Total
	Kshs.	Kshs.	Kshs.	Kshs.
At 30 June 2025 (current 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 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 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 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 Municipality's exposure to market risks or the manner in which it manages and measures the risk.

IV. Foreign currency risk

The 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 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 2025 (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.
2025 (current 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.

VI. Capital risk management.

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

Description	FY 2024/25
	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	

38. Program for Results (P for R) Disclosure

This disclosure note is for entities that are implementing Programs for Results (P for R). 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 P for R:	
Financing Partners:	
Purpose of the P for R:	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	
Actual expenditure in the current financial year.	
<ol style="list-style-type: none"> 1. Employee Cost 2. Use of goods and Services 3. Grants and Subsidies 4. Building of ECDE facilities 5. Others (specify) 	
Sub-total	
Cumulative Actual Expenditures to date	

20. Appendices

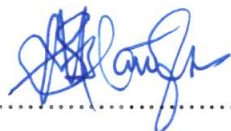
Appendix 1. Progress on Follow up of Auditors Recommendations.

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: (Timeframe:

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.



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Accounting officer

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Appendix 2: Inter-Entity Transfers

CITY/MUNICIPALITY NAME:		Breakdown of Transfers from the County Executive of Narok County	
FY 20xx/20xx		Bank Statement Date	Amount (K.shs.)
a.	Recurrent Grants		
	Total		
b.	Development Grants		
	Total		
c.	Direct Payments		
	Total		

(The above amounts have been communicated to and reconciled with the parent Department in the County.)

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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