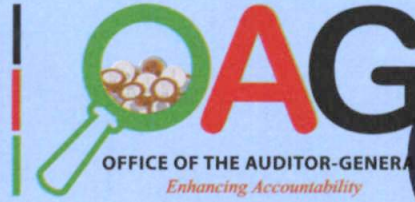


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*Enhancing Accountability*

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# REPORT

OF

## THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	
TABLED BY	
COMMITTEE	
CLERK AT THE TABLE	

## COUNTY ASSEMBLY OF BARINGO

FOR THE YEAR ENDED  
30 JUNE, 2025

PAPERS LAID	
DATE	19/12/2025
TABLED BY	Leelama Olekwa
COMMITTEE	
CLERK AT THE TABLE	Abdirahman

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**BARINGO COUNTY ASSEMBLY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2025**

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

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## 1. Acronyms, Abbreviations and Definition of Key Terms

### A. Acronyms and Abbreviations

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

## **B. Definition of Key Terms**

*Example*

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

*(This list is an indication of acronyms, abbreviations, and key terms; the County entity should include all from the annual report and financial statements prepared)*

## **2.Key Entity Information and Management**

### **(a) Background information**

Baringo County Assembly is a creation of Article 176 of the Constitution of Kenya 2010, which states that '*there shall be a county government for each county, consisting of a county assembly and a county executive*'. Article 177 provides that a County Assembly consists of members elected by the registered voters of wards, each ward constituting a single member constituency, the number of special seat members necessary to ensure that no more than two-thirds of the membership of the Assembly are of the same gender, the number of members of marginalized groups including persons with disabilities and the youth and the Speaker, who is an *ex-officio* member. Baringo County Assembly consists of 30 elected members representing the 30 electoral wards, 15 specially elected members to provide gender balance and other marginalized groups and the Speaker. The legislative authority of the County is vested in Baringo County Assembly. The County Assembly is responsible for making any laws that are necessary for or incidental to, the effective performance of the functions and exercise of the powers of the County Government under the Fourth Schedule. In addition, the County Assembly, while respecting the principle of the separation of powers, may exercise oversight over the County Executive Committee and any other County Executive organs. The County Assembly is supported by a County Assembly service under the administrative leadership of the Clerk of the County Assembly and other staff employed by the County Assembly Service Board.

### **Vision statement**

To be a leading, modern and people centred County Assembly in Kenya.

### **Mission statement**

To promote the principle of good governance through legislation, oversight and representation as a contribution to the socio-economic development of Baringo County.

### **Core values**

- Quality service
- Teamwork
- Integrity and Professionalism
- Democracy
- People Focus

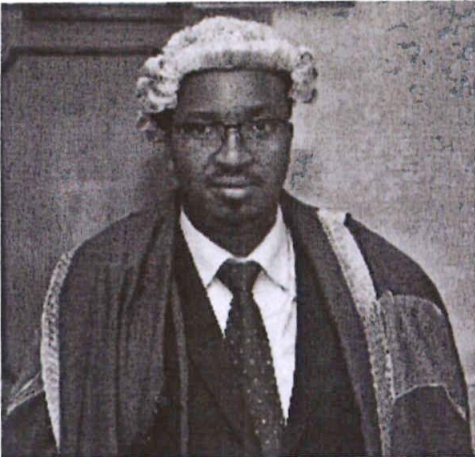
**(b) Key Management Team**

The Assembly's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Vincent Kemboi
2.	Clerk of the County Assembly	M/s Jepkemoi Chemase
3.	Deputy Clerk	Mr. James Warata
4.	Director - Finance and Accounting Services	CPA Alfred Keitany

**(c) Fiduciary Management**

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

	<p>Year of Birth: 1987</p> <p>Key Qualifications: Bachelor of Laws (LLB)-UoN</p> <p>An Advocate of the High Court of Kenya with wide experience in legal practice</p> <p>Work experience: Currently the Speaker, Baringo County Assembly</p>
<p>Hon. Vincent Kemboi - The Speaker of the County Assembly (Chairperson)</p>	



Ms. Jepkemoi Chemase

Year Of Birth:1976

Key Qualifications: Bachelor of Education,

MBA-Human Resource option

Previous Work Experience: Employee of the Teachers Service Commission.1998-2013

Deputy Clerk Administration Baringo County Assembly.2013- Feb, 2022

Clerk To Assembly Feb, 2022-Date



Mr. James Warata

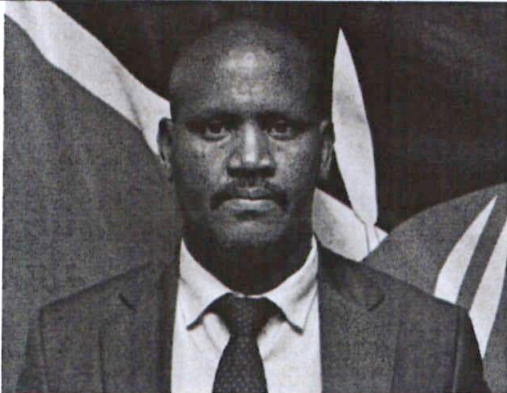
Year Of Birth:1974

Key Qualifications: Bachelor of Arts

(Business Management)

Previous Work Experience: previously worked over 6 years as CDF Fund Accounts Manager.

Deputy Clerk, County Assembly.2013-date.



CPA Alfred Keitany

Year of Birth;1983

Key Qualifications: MBA (Finance)-Catholic University of Eastern Africa.

Bachelor of Business Management (Accounting Option)-Moi University.

CPA(K)

Work Experience: Principal Accountant-Min of Health (NAS COP) 2009-2020.

Director Finance and Accounting Services, Baringo County Assembly, 2020 to date

## **Key Entity Information and Management (Continued)**

### **(d) Fiduciary Oversight Arrangements**

The fiduciary oversight on the County Assembly are performed by the following organs and institutions:

- (i) County Assembly Public Accounts and Investments Committee
- (ii) Senate Committee on County Public Accounts and Investments
- (iii) Internal Audit Department and Audit Committee of County Assembly
- (iv) Committee on Finance and Economic Planning
- (v) County Assembly Service Board

#### **(i) County Assembly Public Accounts and Investments Committee**

The County Public Accounts and Investment Committee performed the following responsibilities as per the Baringo County Assembly Standing Order No. 191 which established the Committee:

- Examination of the accounts showing the appropriations of the sum voted by the House to meet public expenditure and of such other accounts laid before the House.
- Examination of the working of the public investment
- Examine the reports and accounts of the public investment
- Examine any report from the Auditor General on public investment
- Examine autonomy an efficiency of public investment expenditure in relation to efficiency and prudence

The Committee has considered the reports of the Auditor-General of the County Assembly as from FY 2013/14 to FY 2021/2022 financial years.

#### **(ii) Senate Committee on County Public Accounts and Investments**

The Senate Sessional Committee on County Public Accounts and Investments is established pursuant to Standing Order 214 of the Senate Standing Orders and its mandate includes to examine the reports of the Auditor-General on the annual accounts of the county governments as well as to exercise oversight over county public accounts and investments.

The Committee has considered the reports of the Auditor-General of the County Assembly as from FY 2013/14 to FY 2022/2023 financial years.

#### **(iii) Audit Committee of County Assembly**

The Public Finance Management Act, 2012 and Public Finance Management Regulation, 2015 requires that each public entity shall establish an Audit Committee. The Audit Committee forms a key element in the governance process by providing an independent expert assessment of the activities of top management, the quality of the risk management, financial reporting, financial management and internal audit, to the County Assembly Service Board.

The Audit Committee of the County Assembly was established and has been operational from 2020/21 financial year. The committee has executed its fiduciary mandate as required by law and guidelines.

**(iv) Committee on Finance and Economic Planning**

The Committee established under Standing Order 196 of Baringo County Assembly Standing Orders is responsible for all matters related to economic policies, planning, projects and programmes as proclaimed by the County Executive through reports, papers, speeches made by the Governor and those officers appointed by him or her; and all matters related to finance in the County Government other than the specific documents dealing with issues of the annual budget as specified in the Public Finance Management Act, 2012.

**(v) County Assembly Service Board**

The County Assembly Service Board established under section 12 of the County Governments Act, 2012 is responsible for preparing annual estimates of expenditure of the County Assembly service and submitting them to the County Assembly for approval and exercising budgetary control over the service.

**(e) Entity Headquarters**

Assembly Building  
Kabarnet-Iten Road  
Kabarnet, KENYA

**(f) Entity Contacts**

Telephone: (254) 053-22115  
E-mail: [baringocountyassembly@gmail.com](mailto:baringocountyassembly@gmail.com)  
Website: [www.baringoassembly.go.ke](http://www.baringoassembly.go.ke)

**(g) Entity Bankers**

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

2. Kenya Commercial Bank  
Kabarnet Branch  
P.O. Box 175- 30400  
Kabarnet.

**(h) Independent Auditor**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**(j) County Assembly Attorney**

County Assembly of Baringo,

P.O. Box 159-30400,

Kabarnet, Kenya

### **3. Governance Statement**

#### **The County Assembly**

The County Assembly is constituted by the MCAs of Baringo County Government. It is headed by the Speaker who is elected by the MCAs. The Speaker is also the Chairperson of the County Assembly Service Board while the County Assembly Clerk is the Secretary.

Section 10 (4) of the County Governments Act, 2012 provides that a County Assembly shall observe the following order of precedence.

- a) The Speaker of the County Assembly.
- b) The Leader of the majority party; and
- c) The Leader of the minority party.

The roles of the County Assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

#### **a) Select Committees**

Select committees are generally responsible for overseeing the work of government departments and agencies.

#### **b) Sectoral Committees**

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) Committee on Implementation
- f) Committee on Delegated County Legislation
- g) Procedure and House Rules Committee
- h) House Business Committee

- i) Committee on Selection
- j) Committee on Appointments
- k) Liaison Committee
- l) Committee on Agriculture, Livestock and Fisheries
- m) Committee on Environment and natural resources
- n) Committee on County Heritage, Gender, Culture and Community Services
- o) Committee on Health Services
- p) Committee on Transport, Public works and infrastructure
- q) Committee on Lands, Housing and Urban Development
- r) Committee on Trade, Tourism and Co-operatives
- s) Committee on Education, Vocational Training and ICT
- t) Committee on Labour, Social Welfare, Children Youth and Sports
- u) Committee on Justice, Legal Affairs, Devolution, Governance and Cohesion
- v) Committee on Finance and Economic Planning
- w) Committee on Water and Irrigation
- x) Committee on Disaster Risk Management, Conflict Resolution, Peace Building and Partnership
- y) Catering and Health Services Committee

### a) Committee on Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the County Assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Vincent Kemboi	Chairperson	Speaker
2.	Hon. Lawi Kipchumba Tallam- Majority Leader	Member	Lembus kwen
3.	Hon. Tuwit Loreria Daniel - Minority Leader	Member	Ribkwo
4.	Hon. Ernest Kibet Tarus - Majority Whip	Member	Kabarnet
5.	Hon. Maria Losile- Minority Whip	Member	Loiyamorok
6.	Hon. Robert Kiplagat Kipsang'	Member	Koibatek
7.	Hon. Juliah Kumbelel	Member	Nominated
8.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
9.	Hon. Sharon Jerotich Keter	Member	Nominated

### b) Audit Committee

The audit committee was constituted in July 2022. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation
1.	Mr. Thomas P. Lotiaka	Chairperson
2.	Mr. Josphat Kimetto	Member
3.	Dr. Razia Mbaraka	Member

4.	Mr. James Warata	Member
5.	Ms. Carolyn Koech	Secretary

**c) Public Accounts/Investment Committee**

The committee was formed to provide oversight on the County's finances. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

s/no	Member	Designation	Ward
1.	Hon. Mark Sialo Kimiring'	Chairperson	Mogotio
2.	Hon. Clement Lomaringoria	V/Chair	Silale
3.	Hon. Ayub Kibet Keitany	Member	Ewalel/chapchap
4.	Hon. Kennedy Kiprono Benjamin	Member	Lembus/ Perkerra
5.	Hon. Loice Jepkorir Kipseba	Member	Nominated
6.	Hon. Makal Loluka Solomon	Member	Koloa
7.	Hon. Linah Chebet	Member	Nominated

**d) Budget and Appropriations Committee**

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Ernest Kibet Tarus	Chairperson	Kabarnet
2.	Hon. Symon Kimuge Kiplagat	Vice- Chair	Kabartonjo
3.	Hon. Benjamin Koech	Member	Lembus
4.	Hon. Purity Tallam	Member	Emining
5.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen

6.	Hon. Alex Kiprono Kurui	Member	Kapropita
7.	Hon. Sam Lourien Limo	Member	Tirioko
8.	Hon. Maria Losile	Member	Loiyamorok
9.	Hon. Tuwit Loreria Daniel	Member	Ribkwo
10.	Hon. Kipruto Kimosop	Member	Mochongoi

**e) Committee on Implementation**

The committee was formed to scrutinise the resolutions of the House (*including adopted Committee reports*), Petitions and the undertakings given by the County Executive Committee and examine. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were

S/no	Member	Designation	Ward
1.	Hon. Robert Cheruiyot Kiplagat	Chairperson	Nominated
2.	Hon. Seuri Evans Kipyegon	V/Chair	Nominated
3.	Hon. Juliah Kumbelel	Member	Nominated
4.	Hon. Loice Jepkorir Kipseba	Member	Nominated
5.	Hon. Julius Kimutai Ng'otie	Member	E/Ravine
6.	Hon. Diana Siriti	Member	Churo/Amaya
7.	Hon. Paul Logisoi	Member	Mikutani

**f) Committee on Delegated County Legislation**

The committee provides guidance for all matters related to statutory instrument submitted to the House pursuant to the Constitution, any law or Baringo County Assembly Standing Orders. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Shadrack Mailuk Akeno	Chairperson	Tangulbei
2.	Hon Repher Chirchir	V/Chair	Nominated

3.	Hon. Nixon Lemlem	Member	Marigat
4.	Hon. Jane Cherop	Member	Nominated
5.	Hon. Mark Kimiring Sialo	Member	Mogotio
6.	Hon. David Sitoi Telieny	Member	Bartabwa
7.	Hon. Sharon Keter	Member	Nominated

**g) Procedure and House Rules Committee**

The Committee comprises of the Speaker as Chairperson, Chairperson of Committees, Members of the Speakers Panel and not more than five other Members. The Procedure and House Rules Committee provides guidance in relation to consideration and reporting on all matters relating to the Standing Orders. It may propose amendments to the Standing Orders. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Vincent Kemboi	Chairperson	Speaker
2.	Hon. Nicholas Kipruto Kimosop - D/Speaker	Member	Mochongoi
3.	Hon. John Tarus Lagat	Member	Sacho
4.	Hon. Mark Sialo Kimiring'	Member	Mogotio
5.	Hon. Nixon Lemlem	Member	Marigat
6.	Hon. Sam Limo Lourien	Member	Tirioko
7.	Hon. Linah Chebet	Member	Nominated
8.	Hon. Mirriam Katurkana	Member	Nominated
9.	Hon. Jacob Cheboiwo	Member	Kisanana

**h) House Business Committee**

The committee provides guidance such as prepare and , if necessary, from time to time adjust the County Assembly calendar with the approval of the House; monitor and oversee the implementation of the House business and programmes; implement the Standing Orders respecting the scheduling or programming of the business of the House and the functioning of the Committees of the House;

determine the order in which the reports of Committees shall be debated in the House; The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Vincent Kemboi	Chairperson	Speaker
2.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen
3.	Hon. Nicholas Kimosop	Member	Mochongoi
4.	Hon. Ernest Tarus Kibet	Member	Kabarnet
5.	Hon Maria Losile	Member	Loiyamorok
6.	Hon. Jeruto Kiptalla	Member	Nominated
7.	Hon. Julius Kimutai Ng'otie	Member	E/Ravine
8.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
9.	Hon. Jacob Kiprotich Cheboiwo	Member	Kisanana
10.	Hon. Benjamin Koech	Member	Lembus
11.	Hon. Purity Tallam	Member	Emining
12.	Hon. Daniel Loreria Tuwit	Member	Ribkwo
13.	Hon. Diana Siriti	Member	Churo/ Amaya
14.	Hon. Wesley Lemweli Lekakimon	Member	Ilchamus
15.	Hon. Clement Lomaring'oria	Member	Silale

#### i) Committee on Selection

The Committee on Selection provides guidance for nominating Members to serve in Committees, save for the membership of the House Business Committee and Committee on Appointments. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
------	--------	-------------	------

1.	Hon. Lawi Kipchumba Tallam	Chairperson	Lembus Kwen
2.	Hon. Ernest Kibet Tarus	Member	Kabarnet
3.	Hon. Benjamin Koech	Member	Lembus
4.	Hon. Purity Tallam	Member	Emining
5.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
6.	Hon. Robert Kiplagat Cheruiyot	Member	Nominated
7.	Hon. Daniel Loreria Tuwit	Member	Ribkwo
8.	Hon. Sam Limo Lourien	Member	Tirioko
9.	Hon. Maria Losile	Member	Loiyamorok

**j) Committee on Appointments**

The committee provides guidance for consideration, for approval by the House, all appointments under Article 179 (2) of the Constitution. The committee held a number of meetings in FY 2024/2025. The committee members during FY 2024/2025 were:

S/no	Member	Designation	Ward
1.	Hon. Vincent Kemboi	Chairperson	Speaker
2.	Hon. Kipruto Kimosop	Member	Mochongoi
3.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen
4.	Hon. Daniel Tuwitt	Member	Ribkwo
5.	Hon. Josphat Lokorio	Member	Barwessa
6.	Hon. Paul Lolgisoi	Member	Mikutani
7.	Hon. Shadrack Mailuk	Member	Tangulbei/Korossi
8.	Hon. Ayub Kibet	Member	Ewalel/ Chapchap
9.	Hon. Jane Cherop	Member	Nominated
10.	Hon. Venaline Jerop	Member	Nominated

**k) Liaison Committee**

The committee provides guidance for the operations, policies and mandates of all Committees; deliberate on and apportion the annual operating budget among the Committees; consider the programmes of all Committees, including their need to travel and sit away from the precincts of County Assembly; ensure that Committees submit reports as required by the Standing Orders; determine, whenever necessary, the Committee or Committees to deliberate on any matter; and consider reports of Committees that have not been deliberated by the House and shall report to the House on the consideration of such reports. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Nicholas Kimosop Kipruto	Chairperson	Mochongoi
2.	Hon. Vincent Kemboi	Member	Speaker
3.	Hon. Mark Sialo Kimiring'	Member	Mogotio
4.	Hon. Robert Cheruiyot Kiplagat	Member	Nominated
5.	Hon. Shadrack Mailuk Akeno	Member	Tangulbei/ Korossi
6.	Hon. Ernest Kibet Tarus	Member	Kabarnet
7.	Hon. Lawi Kipchumba	Member	Lembus Kwen
8.	Hon. Alex Kiprono Kurui	Member	Kapropita
9.	Hon. Nixon Lemlem	Member	Marigat
10.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
11.	Hon. Purity Tallam	Member	Emining
12.	Hon. Benjamin Koech	Member	Lembus
13.	Hon. David Sitei	Member	Bartabwa
14.	Hon. Robert Kiplagat Kipsang'	Member	Koibatek
15.	Hon. Michael Chepkeres Chebon	Member	Saimo/soi
16.	Hon. Ayub Kibet	Member	Ewalel/ Chapchap
17.	Hon. Jacob Cheboiwo	Member	Kisanana

18.	Hon. Solomon Kariuki Kuria	Member	Mumberes/Majimazuri
19.	Hon. Kennedy Kiprono	Member	Lembus/ Perkerra
20.	Hon. Jeruto Kiptalla	Member	Nominated
21.	Hon. John Aengwo	Member	Saimo/ Kipsaraman

**l) Committee on Agriculture, Livestock and Fisheries**

The committee provides guidance for all matters related to agriculture, including crop and animal husbandry; livestock sale yards; County abattoirs; plant and animal disease control; fisheries; animal control and welfare, including licensing of dogs; and facilities for the accommodation, care and burial of animals. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Alex Kiprono Kurui	Chairperson	Kapropita
2.	Hon. Cynthia Jerotich Kiptui	Vice-Chair	Nominated
3.	Hon. Everlyne Jepkoech Korir	Member	Nominated
4.	Hon. Solomon Kariuki Kuria	Member	Mumberes/Majimazuri
5.	Hon. Michael Chepkeres Chebon	Member	Saimo/Soi
6.	Hon. Diana Siriti	Member	Churo/ Amaya
7.	Hon. Solomon Loluka Makal	Member	Koloa

**m) Committee on Environment and natural resources**

The committee provides guidance for All matters related to the implementation of specific national government policies on natural resources, energy and environmental conservation, including soil and water conservation and forestry; and control of air pollution, noise pollution, other public nuisances and outdoor advertising. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
------	--------	-------------	------

1.	Hon. Nixon Lemlem	Chairperson	Marigat
2.	Hon. Loice Jepkorir Kipseba	Vice-Chair	Nominated
3.	Hon. Michael Chepkeres Chebon	Member	Saimo/Soi
4.	Hon. Juliah Kumbelel	Member	Nominated
5.	Hon. Mark Sialo Kimiring'	Member	Mogotio
6.	Hon. Peter Akimat	Member	Nominated
7.	Hon. Jacob Cheboiwo	Member	Kisanana
8.	Hon. Caroline Lesaaya	Member	Nominated
9.	Hon. Shadrack Mailuk	Member	Tangulbei/Korossi

**n) Committee on County Heritage, Gender, Culture and Community**

The committee provides guidance for all matters related to cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling; racing; liquor licencing; cinemas; video shows and hiring; libraries; museums; cultural activities and facilities; county parks, beaches and recreation facilities; and ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level regardless of gender. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Purity Tallam	Chairperson	Emining
2.	Hon. Caroline Sumerian Lesaaya	Vice-Chair	Nominated
3.	Hon. Cynthia Jerotich Kiptui	Member	Nominated
4.	Hon. John Aengwo	Member	Saimo/Kipsaraman
5.	Hon. Kennedy Kiprono Benjamin	Member	Lembus/Perkerra
6.	Hon. Maria Losile	Member	Loiyamorok
7.	Hon. Wesley Lemweli Lekakimon	Member	Ilchamus

**o) Committee on Health Services**

The committee provides guidance for all matters related to County health facilities and pharmacies; ambulance services; promotion of primary health care; licensing and control of undertakings that sell food to the public; veterinary services (excluding regulation of the profession); cemeteries, funeral parlours and crematoria; and refuse removal, refuse dumps and solid waste disposals. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Josphat Lang'at Lokorio	Chairperson	Barwessa
2.	Hon. Henry Kipkurui Kigen	Vice-Chair	Tenges
3.	Hon. Robert Kiplagat Cheruiyot	Member	Nominated
4.	Hon. Venaline Jerop	Member	Nominated
5.	Hon. Jane Cherop	Member	Nominated
6.	Hon. Daniel Loreria Tuwit	Member	Ribkwo
7.	Hon. Wesley Lekakimon	Member	Ilchamus

**p) Committee on Transport, Public works and infrastructure**

The committee provides guidance for all matters related to County transport, including County roads; street lighting; traffic and parking; public road transport; and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; County public works and services including public buildings; fire fighting services; and disaster management. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Benjamin Koech	Chairperson	Lembus
2.	Hon. Sam Limo Lorien	Vice-Chair	Tirioko
3.	Hon. Ayub Kibet Keitany	Member	Ewalel/ Chapchap

4.	Hon. Jeruto Kiptalla	Member	Nominated
5.	Hon. Julius Kimutai Ng'otie	Member	E/Ravine
6.	Hon. David Tilieny Sitoi	Member	Bartabwa
7.	Hon. Maria Losile	Member	Loiyamorok

**q) Committee on Lands, Housing and Urban Development**

The committee provides guidance for all matters related to county planning and development, including statistics; land survey and mapping; boundaries and fencing; housing; and electricity and gas reticulation and energy regulation. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. David Telieny Sitoi	Chairperson	Bartabwa
2.	Hon. Sharon Keter Jerotich	Vice-Chair	Nominated
3.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen
4.	Hon. Robert Kiplagat Cheruiyot	Member	Nominated
5.	Hon. Ernest Kibet Tarus	Member	Kabarnet
6.	Hon. Purity Tallam	Member	Emining
7.	Hon. Benjamin Koech	Member	Lembus
8.	Hon. Sialo Kimiring Mark	Member	Mogotio
9.	Hon. Lemlem Nixon	Member	Marigat

**r) Committee on Trade, Tourism and Co-operatives**

The committee provides guidance for Trade development and regulation, including markets; trade licences (excluding regulation of professions); fair trading practices; local tourism; and co-operative societies. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
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1.	Hon. Robert Kiplagat Kipsang'	Chairperson	Koibatek
2.	Hon. Jane Jerotich Jerop	Vice-Chair	Nominated
3.	Hon. Henry Kipkurui Kigen	Member	Tenges
4.	Hon. Evans Kipyegon Seuri	Member	Nominated
5.	Hon. Josphat Lang'at Lokorio	Member	Barwessa
6.	Hon. Mirriam Katurkana	Member	Nominated
7.	Hon. Sam Limo Lourien	Member	Tirioko

**s) Committee on Education, Vocational Training and ICT**

The committee provides guidance for all matters related to pre-primary education, village /youth polytechnics, home craft centres, child care facilities; management of all educational/ school bursary fund programmes and overseeing the provision of public infrastructure and learning equipment and facilities in all public schools within the County; and Information Communication Technology. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Michael Chepkeres Chebon	Chairperson	Saimo/Soi
2.	Hon. Diana Siriti	Vice-Chair	Churo/Amaya
3.	Hon. Kipruto Kimosop	Member	Mochongoi
4.	Hon. Evans Kipyegon Seuri	Member	Nominated
5.	Hon. John Lagat Tarus	Member	Sacho
6.	Hon. Robert Kiplagat Kipsang'	Member	Koibatek
7.	Hon. Paul Lolgisoi	Member	Mikutani

**t) Committee on Labour, Social Welfare, Children Youth and Sports**

The committee provides guidance for all matters related to labour, human resource planning and capacity building, social welfare, youths and children welfare, sports and sporting activities including coaching, equipment and facilities; and control of drugs and pornography. The

committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Ayub Kibet Keitany	Chairperson	Ewalel/Chapchap
2.	Hon. Everlyne Jepkoech Korir	Vice-Chair	Nominated
3.	Hon. Juliah Kumbelel	Member	Nominated
4.	Hon. Henry Kipkurui Kigen	Member	Tenges
5.	Hon. Symon Kiplagat	Member	Kabartonjo
6.	Hon. Venaline Jerop	Member	Nominated
7.	Hon. Peter Akimat	Member	Nominated
8.	Hon. Clement Lomaring'oria	Member	Silale
9.	Hon. Linah Sote	Member	Nominated

**u) Committee on Justice, Legal Affairs, Devolution, Governance and Cohesion**

The committee provides guidance for Constitutional affairs; the administration of law and justice, including the elections, ethics, integrity and anti- corruption measures; protection of human rights and good governance; and the general direction and pace the devolved Government system is taking within the Baringo County. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Jacob Cheboiwo	Chairperson	Kisanana
2.	Hon. John Lagat Tarus	Vice-Chair	Sacho
3.	Hon. John Chongwo Aengwo	Member	Saimo/Kipsaraman
4.	Hon. Nixon Lemlem	Member	Marigat
5.	Hon. Repher Jepkoech Chirchir	Member	Nominated
6.	Hon. Mirriam Katurkana	Member	Nominated

7.	Hon. Sharon Jerotich Keter	Member	Nominated
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**v) Committee on Finance and Economic Planning**

The committee provides guidance for All matters related to economic policies, planning, projects and programmes as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her; and all matters related to finance in the County Government other than the specific documents dealing with issues of the annual budget as specified in the Public Finance Management Act, 2012. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Solomon Kariuki Kuria	Chairperson	Mumberes/Majimazuri
2.	Hon. Solomon Loluka Makal	Vice-Chair	Kolowa
3.	Hon. Cynthia Jerotich Kiptui	Member	Nominated
4.	Hon. Repher Jepkoech Chirchir	Member	Nominated
5.	Hon. Clement Lomaring'oria	Member	Silale
6.	Hon. Shadrack Akeno Mailuk	Member	Tangulbei/Korossi
7.	Hon. John Chongwo Aengwo	Member	Saimo/Kipsaraman

**w) Committee on Water and Irrigation**

The committee provides guidance for all matters related to the use of water for both domestic and irrigation purposes including storm water management systems in built-up areas; and water and sanitation services. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Kennedy Kiprono Benjamin	Chairperson	Lembus/Perkerra
2.	Hon. Paul Lolgiso	Vice-Chair	Mikutani
3.	Hon. Alex Kiprono Kurui	Member	Kapropita

4.	Hon. Venaline Jerop	Member	Nominated
5.	Hon. Lawi Kipchumba Tallam	Member	Lembus Kwen
6.	Hon. Symon Kimuge Kiplagat	Member	Kabartonjo
7.	Hon. Daniel Loreria Tuwit	Member	Ribkwo
8.	Hon. Ernest Kibet Tarus	Member	Kabarnet
9.	Hon. Everlyne Korir	Member	Nominated

**x) Committee on Disaster Risk Management, Conflict Resolution, Peace Building and Partnership**

The committee provides guidance for all matters related to County Security and Disaster response; formulate measures to put in place and curb insecurity and disaster related incidences; management of occurring natural disaster and emergencies in the county; Liaising with relevant bodies to ensure proper marking of boundaries within the county. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. John Aengwo	Chairperson	Saimo/Kipsaraman
2.	Hon. Juliah Kumbelel	Vice-Chair	Nominated
3.	Hon. Venaline Jerop	Member	Nominated
4.	Hon. Evans Seuri	Member	Nominated
5.	Hon. John Tarus	Member	Sacho
6.	Hon. Repher Chirchir	Member	Nominated
7.	Hon. Peter Akimat	Member	Nominated
8.	Hon. Jacob Cheboiwo	Member	Kisanana
9.	Hon. Julius Ng'otie	Member	E/Ravine

## y) Catering and Health Services Committee

The committee provides guidance for all matters related to holding and managing the Catering and Health Services Scheme Fund; Spending money out of the Catering Fund for any purposes authorized by paragraph. Fixing prices and conditions of supply of food, drinks or goods; determining the suppliers alongside the relevant department; Borrowing money for the purposes of the Catering Fund. The committee held a number of meetings in FY 2024/2025. The committee members during the year under review were:

S/no	Member	Designation	Ward
1.	Hon. Jeruto Kiptalla	Chairperson	Nominated
2.	Hon. Miriam Katurkana	Vice-Chair	Nominated
3.	Hon. Vincent Kemboi	Member	Speaker
4.	Hon. Ernest Kibet Tarus	Member	Kabarnet
5.	Hon. Solomon Kariuki Kuria	Member	Mumberes/Majimazuri
6.	Hon. Symon Kimuge Kiplagat	Member	Kabartonjo
7.	Hon. Caroline Lesaaya	Member	Nominated
8.	Hon. Peter Akimat	Member	Nominated

### Communication with all Stakeholders

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held a number of public participation meetings in the year under review where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County Assembly's service delivery charter.

### Risk management

The County Assembly has a risk management policy which acts as a guide in the process of mitigation of inherent risks within the organization. The risk management policy helps the Assembly to put in place effective frameworks for taking informed decisions about risks and to minimize adverse consequences of risks in operation of County Assembly activities.

### Compliance

The County Assembly's activities and operations are governed by the Constitution of Kenya 2010, PFM Act, 2012, Public Procurement and Assets Disposal Act 2015, County Governments Act, 2012 and other relevant laws and legislations. The County Assembly is in compliance with these and other relevant laws.

#### **4. Foreword by the Clerk of The Assembly**

##### **(i) Budget performance**

###### **Revenue**

In the year ended 30<sup>th</sup> June 2025, the County Assembly had projected revenues of Ksh. 786,500,602 from the County Revenue Fund. Out of the projected revenue, the County Assembly was able to realize Ksh. 788,459,023 in actual revenues, representing 100% performance. This good performance was attributable to proper planning, effective execution of programmes and timely disbursements by the County Treasury and the Office of the Controller of Budget in financing the Assembly's budget.

###### **Expenditure**

The total expenditure for the year amounted to Ksh. 760,815,786 against a budget of Ksh. 786,500,602 resulting in an overall absorption rate of 97%. Out of this, Kshs. 760,815,786 was spent on recurrent expenditure compared to a recurrent budget of Ksh.763,868,506, representing an absorption rate of 100%. In the period under review, the County Assembly expenditure on Compensation of employees was Kshs.,426,879,841 Use of Goods and Services Kshs. 327,935,945 acquisition of assets under recurrent was Kshs. 4,820,000, the transfer to other entities i.e car loans and mortgage Kshs.6,000,000. On the other hand, Ksh. 22,184,467 was spent on development expenditure against a budget of Ksh.22,632,096, representing an absorption rate of 98%.

This good expenditure performance was attributed to proper planning by implementers, timely cash requisitions, disbursements and prompt procurement processes.

##### **(ii) Operational Performance**

In accordance with Baringo County Assembly Standing Orders, the Assembly formulated various bills, motions, regulations and policies which were adopted and operationalized.

The County Assembly successfully engaged the people of Baringo through fact finding missions, public hearings, field visits, research and public participation fora.

The budget process for FY2024/2025 was considered by the County Assembly an approved as follows:

Baringo County Budget Printed Estimates- 26<sup>th</sup> July, 2024.

The Baringo County Government 1st Supplementary Budget Estimates- November, 2024.

The Baringo County Government 2<sup>nd</sup> Supplementary Budget Estimates- May, 2025.

The County Assembly has three funds that have specific functions as stipulated in their respective regulations namely: Baringo County Assembly (Members) Car Loan and Mortgage Fund, Baringo County Assembly Catering & Health Services Scheme Fund and Baringo County Assembly (Staff) Car Loan and Mortgage Fund which are self- reporting entities.

**(iii) Performance of key development projects**

The Assembly has procured state-of- the art Hansard equipment to facilitate Members of County Assembly, members of staff, member of the public and other stakeholders to be able to follow up on Parliamentary proceedings seamlessly. Also the Assembly has renovated and furnished the Assembly hall.

**(iv) Comment on value-for-money achievements**

In the view of the projects above, the procurement and installation of Hansard equipment has enhanced Hansard reporting, provided a good communication system between the Members of the Assembly, Clerks and the entire Assembly. The renovation and refurbishment of the chambers has provided adequate space and conducive environment for MCAs, staff and the members of the public hence enhancing legislation, oversight and representation.


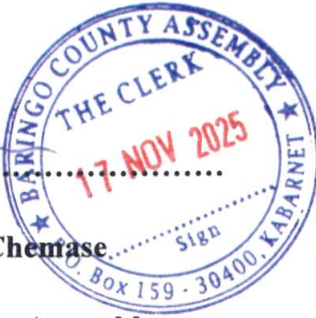
**(v) Challenges and Recommended Way Forward**

Some of the challenges encountered during FY 2024/2025 include:

- Inadequate office space and equipment for both members and staff
  
- Slow implementation of enacted legislations and House resolutions by the relevant County Department and other implementing agencies.
- Late disbursement of Exchequer funds.

## Recommendations

- The Service Board to prioritize the provision of adequate office space and equipment for both members and staff.
- The relevant Assembly Committee should do regular monitoring and evaluation of implementation of enacted legislations and House resolutions with the relevant Departments and other implementing agencies.
- Timely release of funds by the National Treasury.

  
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**Name: Jepkemoi Chemase**

**Clerk of the County Assembly**

## 5. Statement of Performance against Predetermined Objectives

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key mandate of the County Assembly of Baringo is legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2024/2025:

Program 1	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/Overperformance)
Legislation, oversight and representation	Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2024/2025, 6 bills were passed	
	Motions passed in the County Assembly	Improved service delivery to citizens	No of motions passed in the County Assembly	In FY 2024/2025, 16 motions were passed	
	Reports adopted in the County Assembly	Improved service delivery to citizens	No of reports adopted in the County Assembly	In FY 2024/2025, 55 reports were adopted	
General administration, planning and support services	Effective and efficient service delivery	Effective and efficient service delivery	Quality and timely service delivery	In FY 2024/2025, there was timely, reliable and	

				cost effective service delivery	
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## **6. Environmental and Sustainability Reporting**

### **a) Sustainability strategy and profile –**

Baringo County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, is advancing greater value in service delivery through legislation, oversight and representation by embracing innovative strategies and good governance.

### **b) Environmental performance**

The Assembly has established environment and natural resources committee which has a mandate to create policies and do an oversight on the executive to ensure that they improve on environment through various ways which include tree planting, provision of clean water and accessible road network.

### **c) Employee welfare**

The County Assembly is gender sensitive and strive to ensure gender ratio is adhered to.

There is a well-established and operational Staff Advisory Committee to advice on matters, recruitment, disciplinary, promotion amongst any other matter the board may require.

Baringo County Assembly adheres to the Human resource guidelines in the recruitment of its employees, promotion and disciplinary matters. The County Assembly involves all relevant stakeholders i.e. Members of County Assembly and employees through public participation in developing policies and strategies. The Baringo County Assembly adheres to the Human Resource Guideline for career progression.

### **d) Market place practices**

The County Assembly ensures that it a corruption free zone and does not involve in partisan politics in the Assembly.

In relation to responsible supply chain and supplier, the County Assembly ensures:

1. Timely payments of suppliers, employees' salaries, allowances and other stakeholders.
2. There is free and fair procurement and tendering process within the County Assembly.
3. The Assembly considers the People with disabilities, youth and women in job opportunities through an affirmative action.

## 7. Management Discussion and Analysis

The Assembly's mandates include legislation, representation and oversight. To realize the mandates, the County Assembly Service Board and the management has continued to design and implement various projects and programmes.

Over the past few years, the County Assembly has planned and implemented various development projects to promote effective and efficient service delivery. These projects include the vertical extension of the main Assembly building, the construction and modernization of the public gallery, the supply, delivery and installation of a state-of-the-art Hansard system, interior design of the Chambers, construction of a modern Speaker's residence and construction of a spacious and modern car park.

The County Assembly's operations, activities, policies and programmes are in compliance with the Constitution of Kenya, 2010, PFM Act, 2012, Public Procurement & Assets Disposals Act, 2015, County Government's Act, 2012, the Standing Orders and other relevant laws and legislations.

The County Assembly Service Board has put in place preventive, adaptive and mitigating measures to manage the major risks against the organization's operation, activities and programmes.

In regards to future developments, the County Assembly Service Board is planning the construction of the proposed twin tower within the Assembly's precincts to ease space constraints for both Members and staff. It also plans to invest in more training opportunities for both staff and Members so as to build their capacity and skills to effectively deliver on their mandates of legislation, representation and oversight.

## **8. Statement of Management Responsibilities**

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

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

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

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

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

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

**Approval of the financial statements**

The County Assembly financial statements were approved and signed by the Clerk on 17/11  
2025



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Clerk of County Assembly



# REPUBLIC OF KENYA

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

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS financial statements of County Assembly of Baringo set out on pages 1 to 54, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of

the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

## **Basis for Qualified Opinion**

### **1. Non-Compliance with Transitional IPSAS Reporting Template**

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

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

### **2. Non-Disclosure of Prior Year Balances of Property, Plant and Equipment**

The statement of financial position reflects property, plant and equipment balance of Kshs.27,004,466 as disclosed in Note 13 to financial statements. Review of previous year 2023/2024 audited financial statements revealed non-current assets balance of Kshs.374,446,294 as disclosures in Annex 2 to the financial statements. However, this balance was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.27,004,466 as at 30 June, 2025 could not be confirmed.

### **3. Unsupported Trade and Other Payables Balances**

The statement of financial position reflects trade and other payables balance of Kshs.48,956,364 as disclosed in Note 14 to the financial statements which includes trade payables balance of Kshs.29,893,156. However, review of the supporting schedule revealed that the balance of Kshs.29,893,156 was misclassified as they relate to employee costs. Further, Management did not provide invoices, delivery notes, creditors control account and requisition files to support the balances.

In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs.29,893,156 as at 30 June, 2025 could not be confirmed.

#### **4. Unsupported Refundable Deposits from Customers**

The statement of financial position reflects balance of Kshs.449,668 in respect of refundable deposits from customers as disclosed in Note 15 to the financial statements. However, Management did not provide supporting documents including ledger schedules, Kenya Revenue Authority pin copies of depositors, contract form, tender bid, deposit register or schedule and bank deposit receipt or acknowledgement notes to support the transactions.

In the circumstances, the accuracy, existence, occurrence and regularity of the refundable deposit from customers balance of Kshs.449,668 could not be confirmed.

#### **5. Inaccuracies in Financial Statements**

Review of the statement of financial position reflects property, plant and equipment balance of Kshs.27,004,446 as disclosed by Note 13 to the financial statements. The amount is composed of furniture and fittings balance of Kshs.3,820,000 and computers & ICT equipment of Kshs.23,184,466. However, depreciation for the year was not charged on these amounts despite the plant, property and equipment schedule showing depreciation rates of 12.5% and 33.3% for furniture and fittings and computers and ICT equipment respectively. This was contrary to significant accounting policy (c) on plant, property and equipment which states that plant, property and equipment are stated at cost less accumulated depreciation and impairment of losses.

Further, the statement of cash flows reflects net cash flows from operating activities balance of Kshs.27,453,524. However, this balance has not been reconciled by working capital adjustments (increase in receivables and payables) as required by the reporting template 2024-25 requirements.

In the circumstances, the accuracy and completeness of the financial statements as prepared and presented could not be confirmed.

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

#### **Key Audit Matters**

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

## Other Matter

### Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on the Financial Statements, Lawfulness and Effectiveness in the Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the County Assembly in 2024/2025 revealed that the following six (6) matters remained unresolved as at 30 June, 2025;

No.	Audit Issue
1	Inaccuracies in the Financial Statements
2	Transactions After Closure of the Accounting Period
3	Unsupported Borrowings and Transfer of Funds to Related Parties
4	Non-Compliance with County Assembly Staffing Regulations
5	Non-Compliance with the Law on Ethnic Composition
6	Failure to Procure Using E-Procurement System

### Other Information

The Management is responsible for the Other Information set out on page iii to xxxvii which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and the 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 County Assembly'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 and I am required to report that fact. I have nothing to report in this regard.

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I

confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Non-Compliance with County Assembly Regulations on Staffing Ceilings**

The County Assembly has one hundred and twenty-four (124) staff members, which exceeds the approved staff establishment ceiling of one hundred (100) employees by twenty-four (24) staff members. This overstaffing not only contravenes regulatory requirements but also indicates lack of adherence to proper personnel management practices within the County Assembly. This was contrary to the guidelines set by the Commissioner of Revenue Allocation (CRA) in letter Ref CRA/FA/01 Vol II (22) dated 28 June, 2018.

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

### **2. Non-Compliance with the Law on Ethnic Composition**

Review of the County Assembly's personnel records for the months of July, 2024 to June, 2025 revealed that out of the one hundred and twenty-four (124) employees of the Assembly, one hundred and two (102) staff or 82% were from one ethnic community. This was contrary to Section 7 (1) and (2) of the National Cohesion and Integration Act, 2008 which stipulate that all public establishments shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

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

### **3. Non-Compliance with Law on Persons with Disabilities**

Review of the payroll data for the year under review, revealed that out of the one hundred and twenty-four (124) employees, there were only two (2) persons with disabilities translating to 1% of the establishment. This was contrary to Section 13 of the Persons with Disabilities Act, 2003 which states that the County Assembly shall endeavor to secure the reservation of five percent of all casual, emergency and contractual positions in employment in the public and private sectors for persons with disabilities.

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

### **4. Staff Earning Net Pay Less than a Third of Basic Salaries**

Review of the County Assembly payroll records for the month of June, 2025 revealed that one hundred and twenty-five (125) employees had statutory and voluntary deductions which exceeded the one-third (1/3) threshold of their basic salary. This was contrary to Section C (c.1.3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016.

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

## **5. Payroll Processed Outside Integrated Personnel Payroll Data**

Review of the monthly payrolls revealed that payments totalling Kshs.6,320,419 were paid as wages and benefits to officers within the County Assembly outside the by Integrated Personnel Payroll Data (IPPD) payrolls system. Further, gross salaries totalling Kshs.19,748,886 were paid to ward staff outside the payroll from July, 2024 to December, 2024. No explanation was provided for the same. This was contrary to The National Treasury Circular No.13/2019 dated 28 August, 2019 which states that the allocation of personnel emoluments must be supported by Integrated Personnel Payroll Data (IPPD) and each MDA will be required to provide this information to support personnel requirements.

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

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed except for the effect of the matters described in the Basis for Conclusion on 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 overall governance were not effective.

### **Basis for Conclusion**

#### **1. Lack of Assets Register and List of Assets**

The statement of financial position reflects property, plant and equipment balance of Kshs.27,004,466 as disclosed in Note 13 to the financial statements. Included in the balance is furniture and fittings and computer & ICT equipment balances of Kshs.3,820,000 and Kshs.23,184,466 respectively. However, Management did not provide list of assets that have been included in the financial statements and assets in their control or use. Further, ownership documents of the assets were not provided for audit review.

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

## **2. Weak ICT Internal Controls**

Review of the information systems revealed that some computers lacked antivirus with some not regularly scanned to resolve the reported security threats reported by the antivirus. Further, the ICT department did not carry out regular maintenance and audit of their system information infrastructure or devices to detect rising security gaps both in their systems and among staff in terms of knowledge gaps. Management failed to comply with the National Cybersecurity Strategy 2022-2027 and lack of adherence to ISO/IEC 27001 (Information Security Management Systems).

Failure to install and regularly update antivirus software with absence of routine system maintenance and audits, exposes the County Assembly to increased cybersecurity vulnerabilities. This may result in malware attacks, loss or manipulation of critical data, system downtime, unauthorized access, and potential financial and reputational damage.

In the circumstances, effectiveness of internal controls and management of ICT equipment could not be confirmed.

## **3. Unauthorized Use of Non-Official Emails**

Review of the official communication and correspondences revealed that the County Assembly's staff have been using personal emails in official communications as opposed to their official emails. This was contrary to the Public Service Commission circular number SH/ADM/23(1) dated 14 June, 2022 on use of personal email addresses for official government business, all ministries, State Departments and Semi-Autonomous Government Agencies are required to have their staff members onboarded onto the government domain email addresses provided by the ICT Authority. The circular stated that any email communication that is non-compliant will be considered non-official.

In the circumstances, use of personal email accounts for official communication exposes the County Assembly to increased cyber-security vulnerabilities, unauthorized disclosure of confidential information, loss of official records, and lack of traceability and accountability for official correspondence.

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**

The 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, the Management is responsible for assessing the County Assembly's ability to continue to 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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


### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**05 December, 2025**

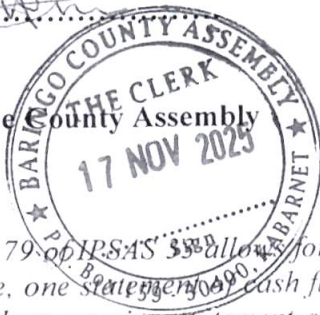
10. Statement of Financial Performance for the year ended 30 June 2025

	Notes	FY 2024/2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from CRF	6	788,459,023
<b>Total</b>		<b>788,459,023</b>
<b>Expenses</b>		
Employee costs	7	426,879,841
Use of goods and services	8	327,935,945
Transfers to other Government Entities	9	6,000,000
<b>Total expenses</b>		<b>760,815,786</b>
<b>Surplus/Deficit for the year</b>		<b>27,643,237</b>
Taxation	-	-
<b>Net Surplus/Deficit</b>		<b>27,643,237</b>

The Financial Statements set out on pages 1 to 7 were signed by:

Name

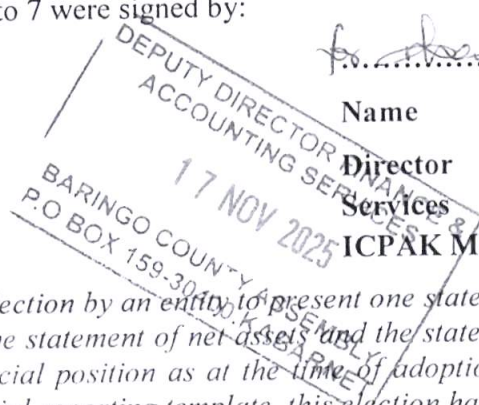
Clerk of The



Name

Director  
Services

Accounting



(Paragraph 79 of IPSAS 35 allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made, and therefore, there are no comparatives in the first year of transition.)

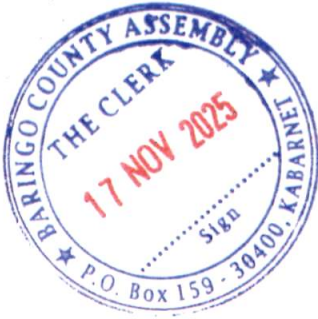
## 11. Statement of Financial Position as at 30 June 2025

	Notes	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	10	898,726	596,168
Receivables from Non-Exchange Transactions	11	49,146,075	-
Inventories	12	-	-
<b>Total Current Assets</b>		<b>50,044,801</b>	<b>596,168</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	13	27,004,466	-
<b>Total Non- Current Assets</b>		<b>27,004,466</b>	<b>-</b>
<b>Total Assets (A)</b>		<b>77,049,267</b>	<b>596,168</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	14	48,956,364	-
Refundable Deposits and Prepayments	15	449,668	449,668
<b>Total Current Liabilities</b>		<b>49,406,031</b>	<b>449,668</b>
<b>Non-Current Liabilities</b>			
Non-Current Employee Benefit Obligation	16	-	-
<b>Total Non- Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>49,406,832</b>	<b>449,668</b>
<b>Net Assets(A-B)</b>		<b>27,643,236</b>	<b>146,500</b>
<b>Represented By:</b>			
Reserves		-	-
Accumulated Surplus		27,643,236	596,468
Capital Fund		-	-
<b>Net Assets</b>		<b>27,643,236</b>	<b>596,668</b>

The financial statements set out on pages 1 to 7 were signed by:



.....  
**Name**  
**Clerk of The County**  
**Assembly**



.....  
**Name**  
**Director Accounting Services**



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

	Accumulated Surplus	Reserves	Capital Fund	Total
<b>As at 30<sup>th</sup> June 2024 (cash basis)</b>	146,500			146,500
Adjustments:				
Recognition of assets	-			-
Recognition of liabilities	449,968			449,968
<b>As at July 1, 2024</b>	<b>596,468</b>	-	-	<b>596,468</b>
Return to CRF	(146,500)			(146,500)
Surplus/ deficit for the year	27,643,237			27,643,237
<b>As at June 30, 2025</b>	<b>28,386,203</b>	-	-	<b>28,386,203</b>

*Note:*

- For items that are not common in the financial statements, the Entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.*
- Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances a restatement of the opening balances needs to be done.*
- Entities have liberty to add additional reserves as appropriate. For all reserves presented provide the nature and purpose.*

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

		<i>FY 2024/2025</i>
	Notes	Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from CRF	6	739,312,948
<b>Total receipts</b>		<b>739,312,948</b>
<b>Payments</b>		
Employee costs	7	396,986,686
Use of goods and services	8	308,872,737
Transfers to other Government Entities	9	6,000,000
<b>Total payments</b>		<b>711,859,423</b>
<b>Net cash flows from/(used in) operating activities</b>		<b>27,453,524</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE		(27,004,466)
Proceeds from sale of PPE		-
<b>Net cash flows from/(used in) investing activities</b>		<b>27,004,466</b>
<b>Cash flows from financing activities</b>		
Returns to CRF		(146,500)
Proceeds from borrowings		-
Repayment of borrowings		-
<b>Net cash flows from financing Activities</b>		<b>(146,500)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>302,558</b>
Cash and cash equivalents at 1 July		596,168
<b>Cash and cash equivalents at 30 June</b>	10	<b>898,726</b>

*(PSASB has prescribed the use of the direct method for cash flow preparation)*

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

Recurrent and Development Budgets Combined

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	920,134,270	(133,633,668)	786,500,602	788,459,023	(1,958,421)	100%
<b>Total Receipts</b>	<b>920,134,270</b>	<b>(133,633,668)</b>	<b>786,500,600</b>	<b>788,459,023</b>	<b>(1,958,421)</b>	<b>100%</b>
<b>Payments</b>						
Compensation of employees	469,855,142	(48,709,095)	421,146,047	426,879,842	(5,733,794)	101%
Use of goods and services	378,079,128	(48,348,669)	329,730,459	327,935,945	2,083,774	99%
Transfers to other government units	12,119,500	(6,119,500)	6,000,000	6,000,000	-	100%
Acquisition of assets	60,080,500	(30,456,404)	29,624,096	27,004,466	2,619,630	91%
<b>Total</b>	<b>920,134,270</b>	<b>(133,633,668)</b>	<b>786,500,602</b>	<b>787,820,252</b>	<b>(1,030,390)</b>	<b>-</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>638,770</b>	<b>-</b>	

## Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	638,770
1	Timing differences	259,956
2	Reason for differences	-
3	Reason for differences	-
4	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	898,726

## Budget Notes

- 1. Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (IPSAS 24.14).*
- 2. Provide an explanation of changes between original and final budget indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29).*

## 15. Notes to the Financial Statements

### 1. General Information

Baringo County Assembly is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Assembly is domiciled in Kenya and its principal activities are Oversight, Legislation and representation.

### 2. Statement of Compliance and Basis of Preparation

#### Statement of compliance

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

#### Guiding note during the transition period:

*The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup>/ 2<sup>nd</sup>/ 3<sup>rd</sup>/ years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).*

*These financial statements were authorised for issue by the accounting officer on 30<sup>th</sup> June 2025*

#### Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are

incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

**Reporting period**

The reporting period for these financial statements is for the period ended 30<sup>Th</sup> June 2025.

## **Notes to the financial statements**

### **Critical accounting judgements**

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

#### Recognition of revenue

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

#### Recognition of non-exchange expenses and liabilities

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

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

#### Purpose and nature of financial instruments

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

#### Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO<sub>2</sub>eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

#### Physical assets

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

## Notes to the Financial Statements (Continued)

### 3. Adoption of New and Revised Standards

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

Standard	Effective date and impact:
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><b><i>State the expected impact of the standard to the Entity if relevant</i></b></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,</p> <p>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.</p> <p><b><i>State the expected impact of the standard to the Entity if relevant</i></b></p>
IPSAS 45- Property Plant and Equipment	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>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.</p>

	<i>State the expected impact of the standard to the Entity if relevant</i>
IPSAS 46 Measurement	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ol> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><b><i>State the expected impact of the standard to the Entity if relevant</i></b></p>

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

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><b><i>State the expected impact of the standard to the Entity if relevant</i></b></p>
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></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</p>

	<p>geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 50: Exploration For &amp; Evaluation of Mineral Resources</p>	<p><i>Applicable 1<sup>st</sup> January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>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.</li> <li>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.</li> </ol> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

***iii) Early adoption of standards***

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

## Notes to the Financial Statements (Continued)

### 4. Summary of Significant Accounting Policies

#### a) Revenue recognition

##### i) Revenue from non-exchange transactions

#### Transfers from other government entities

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

##### ii) Revenue from exchange transactions

#### Interest income

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

#### Dividends

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

#### Rental income

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

**b) Budget information**

The original budget for FY 2024/2025 was approved by the County Assembly on 26<sup>th</sup> June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the *Assembly* upon receiving the respective approvals in order to conclude the final budget. Accordingly, the *Assembly* recorded additional appropriations of 1<sup>st</sup> supplementary budget on November 2024 and May 2025 budget following the governing body's approval. The *Assembly's* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

## **Notes to the Financial Statements (Continued)**

### **Budget information (continued)**

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

### **c) Property, plant and equipment**

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

## Notes to the Financial Statements (Continued)

### d) Right of use asset

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

### e) Tangible Natural Resources

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

## **Leases**

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

## **Notes to the Financial Statements (Continued)**

### **f) 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.

### **g) Research and development costs**

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

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;

- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

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

**h) 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.

## **Notes to the Financial Statements (Continued)**

### **i. Financial assets**

#### **Classification of financial assets**

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

#### **Subsequent measurement**

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

#### **Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized

in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

## **Notes to the Financial Statements (Continued)**

### **Fair value through net assets/ equity**

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

### **Trade and other receivables**

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

### **Fair value through surplus or deficit**

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

### **Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

## **Financial liabilities**

### **Classification**

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

## **Notes to the Financial Statements (Continued)**

### **i) Inventories**

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

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

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

### **j) Provisions**

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

### **k) Contingent liabilities**

The *Assembly* 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.

**l) Contingent assets**

The *Assembly* 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 *Assembly* 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.

**m) Changes in accounting policies and estimates**

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

payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**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.

**Notes to the Financial Statements (Continued)**

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

*Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers. (Entity to amend accordingly)*

**r) Service concession arrangements.**

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

**s) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

## **Notes to the Financial Statements (Continued)**

### **t) Comparative figures**

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

### **u) Subsequent events**

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

**5. Significant Judgments and Sources of Estimation Uncertainty**

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

**Estimates and assumptions.**

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

**Useful lives and residual value**

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

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

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

*(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).*

**Notes to the Financial Statements (Continued)**

**6. Transfers from CRF**

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers FY2024/2025
	Kshs	Kshs	Kshs
Recurrent	766,274,557	-	766,274,557
Development	22,184,466	-	22,184,466
<b>Total</b>	<b>788,459,023</b>	<b>-</b>	<b>788,459,023</b>

*(NB: All income should be classified as far as possible in the relevant classes and other income should be used to recognise income not elsewhere classified).*

**Notes to the Financial Statements (Continued)**

**7. Employee Costs**

Description	FY2024/2025
	Kshs
Basic salaries of permanent and temporary employees	426,879,841
<b>Total Employee costs</b>	<b>426,879,841</b>

\* Other personnel costs- please provide a brief explanation for these costs

**8. Use of Goods and Services**

Description	FY2024/2025
	Kshs
Utilities, supplies and services	930,355
Communication, supplies and services	4,399,211
Domestic travel and subsistence	161,419,330
Foreign travel and subsistence	32,865,946
Printing, advertising, and information supplies & services	2,317,819
Rentals of produced assets	1,996,700
Training expenses	18,626,824
Hospitality supplies and services	39,649,725
Insurance costs	25,579,246
Specialized materials and services	2,379,785
Other operating expenses <i>including bank Charges</i>	-
Office and general supplies and services	4,157,927
Fuel Oil and Lubricants	5,919,455
Routine maintenance – vehicles and other transport equipment	2,360,751
Routine maintenance – other assets	1,905,919
<b>Total</b>	<b>327,935,945</b>

Notes to the Financial Statements (Continued)

9. Transfers to Other Government Entities

Description	FY2024/2025
	Kshs
Transfers to car loan and mortgage schemes	6,000,000
<b>Total</b>	<b>6,000,000</b>

10. Cash and Cash Equivalents

Description	FY2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Recurrent Account	449,058	-
Development Account	0.20	-
Deposits Account	449,668	-
<b>Total</b>	<b>898,726</b>	<b>-</b>

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

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

Financial Institution	Account number	FY2024/2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
Recurrent Accounts			
BARINGO COUNTY ASSEMBLY RECURRENT ACCOUNT	10000196353	449,058	-
Development Accounts			
BARINGO COUNTY ASSEMBLY DEVELOPMENT ACCOUNT	1000196371	0.20	-
Deposits Accounts			
BARINGO COUNTY DEPOSIT ACCOUNT	1000706333	449,668	-
<b>Total</b>		<b>889,726</b>	<b>-</b>

### 11. Receivables from Non-Exchange Transactions

Description	FY2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	49,146,075		-	
Less: impairment allowance	(-)		(-)	
<b>Total receivables from non-exchange transactions</b>	<b>49,146,075</b>		<b>-</b>	
	<b>FY 2024- 2025</b>	<b>% of the total</b>	<b>Opening Balance</b>	<b>% of the total</b>
<b>Ageing Analysis- Receivables from non-exchange transactions</b>				
Less than 1 year	-	%	-	%
<b>Total</b>	-	%	-	%

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

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

Notes to the Financial Statements (Continued)

12. Inventories

Description	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2014
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
<b>Total</b>	-	-

Detailed disclosure on inventories

	FY2024/2025
Opening balance	-
Additional Inventory in the year	-
Inventory expensed in the year	-
Write-downs in the year	-
Others specify	-
Closing balance	-

Notes to the Financial Statements (Continued)

13. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
<b>Depreciation Rate</b>		2-10%	10-16.67%	2-20%	12.5%	33.3%	-%			
<b>Cost</b>	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Opening Bal as 1<sup>st</sup> July 2024</b>	-	-	-	-	-	-	-	-	-	-
<b>Additions</b>	-	-	-	-	3,820,000	23,184,466	-	-	-	27,004,466
<b>Disposals</b>	-	-	-	-	-	-	-	-	-	-
<b>Transfer/Adjustments</b>	-	-	-	-	-	-	-	-	-	-
<b>As At /Jun 2025</b>	-	-	-	-	3,820,000	23,184,466	-	-	-	27,004,466
<b>Depreciation And Impairment</b>										
<b>Depreciation for the year</b>	-	-	-	-	-	-	-	-	-	-
<b>Disposals</b>	-	-	-	-	-	-	-	-	-	-
<b>Impairment</b>	-	-	-	-	-	-	-	-	-	-
<b>Transfer/Adjustment</b>	-	-	-	-	-	-	-	-	-	-
<b>As At Jun 2025</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Book Values</b>										
<b>Opening Bal as at 1<sup>st</sup> July 2024</b>	-	-	-	-	-	-	-	-	-	-
<b>As 30<sup>th</sup> June,2025</b>	-	-	-	-	3,820,000	23,184,466	-	-	-	27,004,466

(Include a brief description of WIP as a footer.)

**Notes to the Financial Statements (Continued)**

**14. Trade and Other Payables**

Description	FY 2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	29,893,156		-	
Payments received in advance	-		-	
Employee payables	19,063,207		-	
Third-party payments	-		-	
Other payables	-		-	
<b>Total trade and other payables</b>	<b>48,956,364</b>		<b>-</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>FY 2024/2025</b>	<b>Opening Statement 1<sup>st</sup> July 2024</b>	<b>Opening balance</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	<b>-</b>		<b>-</b>	

**15. Refundable Deposits and Prepayments**

Description	FY 2024/2025		Opening Statement 1 <sup>st</sup> July 2025	
	Kshs		Kshs	
Customer deposits	449,668		-	
Prepayments	-		-	
<b>-Total deposits</b>	<b>449,668</b>		<b>-</b>	
<b>Ageing analysis: (Refundable deposits)</b>	<b>FY 2024/2025</b>	<b>% of the Total</b>	<b>Opening Balance</b>	<b>% of the Total</b>
<b>Under one year</b>	<b>-</b>	<b>%</b>	<b>-</b>	<b>%</b>
<b>1-2 years</b>	<b>449,668</b>	<b>%</b>	<b>-</b>	<b>%</b>

2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	449,668		-	

## 16. Cash Generated from Operations

	FY2024/2025
	Kshs
<b>Surplus for the year before tax</b>	<b>27,643,236.20</b>
<b>Adjusted for:</b>	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
<b>Working capital adjustments</b>	
Increase in inventory	-
Increase in receivables	-
Increase in deferred income	-
Increase in payables	-
Increase in payments received in advance	-
<b>Net cash flow from operating activities</b>	<b>27,643,236.20</b>

*(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)*

## Notes to the Financial Statements (Continued)

### 17. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable

levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

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

**i) Credit risk**

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

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

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	49,146,075	-	-	-
Bank balances	898,726	-	-	-
<b>Total</b>	<b>50,044,801</b>	-	-	-

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

## Notes to the Financial Statements (Continued)

### Financial Risk Management

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

#### ii) Liquidity risk management

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

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

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-

<b>Total</b>	-	-	-	-
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## Notes to the Financial Statements (Continued)

### Financial Risk Management

#### iii) Market risk

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

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

### Financial Risk Management

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

## **Notes to the Financial Statements (Continued)**

### **a) Interest rate risk**

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

### **Management of interest rate risk**

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

### **Financial Risk Management**

#### **Sensitivity analysis**

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs - (2025: KShs -). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs - (2025 - KShs -)

### **Fair value of financial assets and liabilities**

#### **a) Financial instruments measured at fair value.**

#### **Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data

obtained from independent sources; unobservable inputs reflect the *Assembly* market assumptions. These two types of inputs have created the following fair value hierarchy:

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

#### Notes to the Financial Statements (Continued)

##### Financial Risk Management

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

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	-	-	-	-
<b>Non- Financial Assets</b>				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

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

##### iv) Capital Risk Management

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

	<i>FY 2024/25</i>	<i>Opening Statement</i> <i>1<sup>st</sup> July 2024</i>
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
<b>Total Funds</b>	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	(-)	(-)
Net Debt/(Excess Cash And Cash Equivalents)	-	-
<b>Gearing</b>	0%	0%

## Notes to the Financial Statements (Continued)

### 18. Related Party Disclosures

#### Nature of related party relationships

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

#### Government of Kenya

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

#### Other related parties include:

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

	FY 2024/2025
	Kshs
<b>Transactions with related parties</b>	
<b>a) Sales to related parties</b>	
Others (specify) e.g. interest and bank charges	-
<b>Total</b>	-
<b>B) purchases from related parties</b>	
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others (specify)	-
<b>Total</b>	-
<b>b) Grants /transfers from the government</b>	
Grants from national govt	-
Staff Car loan and Mortgage from county government	6,000,000
Donations in kind	-
<b>Total</b>	6,000,000
<b>c) Expenses incurred on behalf of related party</b>	
Payments of salaries and wages for employees	-

Payments for goods and services for	-
<b>Total</b>	
<b>d) Key management compensation</b>	
Compensation to key management	-
<b>Total</b>	-

## 19. Segment Information

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

## 20. Contingent Assets and Contingent Liabilities

### Contingent Assets

	FY2024/2025
	Kshs
<b>Contingent Assets</b>	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
<b>Total</b>	-

*(Give details)*

### Contingent Liabilities

	FY2024/2025
	Kshs
<b>Contingent Liabilities</b>	
Court Case against the Entity	-
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
<b>Total</b>	-

*(Give details)*

## 21. Capital Commitments

<b>Capital Commitments</b>	<b>FY2024/202</b>
	<b>Kshs</b>
Authorised for	-
Authorised and contracted for	-
<b>Total</b>	-

*(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)*

**Notes to the Financial Statements (Continued)**

**22. Program for Results (PforR) Disclosure**

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

Name of PforR: <i>General Administration and support services</i>			Name of Financing Partners: <i>GOK</i>			
Expenditure Details*	Opening Cumulative for Previous FYs		FY 2024/2025		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
<b>Sub-total</b>						
Program code						
Sub-program	828,962,651	827,868,403	920,134,270		920,134,270	
Sub-program						
<b>Sub-total</b>				788,459,023		788,459,023
<b>Total</b>	<b>826,962,251</b>	<b>827,868,403</b>	<b>920,134,270</b>	<b>788,459,023</b>	<b>920,134,270</b>	<b>788,459,023</b>

*Expenditure Details\* - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

### **23. Events after the Reporting Period**

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

### **24. Ultimate And Holding Entity**

The Assembly ultimate parent is the Government of Kenya.

### **25. Currency**

The financial statements are presented in Kenya Shillings (Ksh

16. Appendix

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

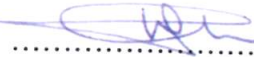
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1.	Variances between financial statements and the General Ledger	The management has noted the issue and is working towards resolving it	Not resolved	30 <sup>th</sup> June, 2026
2.	Variance between financial statements and IFMIS ledgers	The management has noted the issue and is working towards resolving it	Not resolved	30 <sup>th</sup> June, 2026
3.	Transactions after closure of the accounting period	The issue has been sorted in the financial statements since the receipts and payments relate to the current financial year	Resolved	N/A
4.	Unsupported borrowings and transfer of funds to related parties	The issue has been resolved with the provision of supporting documentation and approvals	Resolved	N/A
5.	Budgetary control and	The issue has been resolved by the	Resolved	N/A

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	performance	explanation of the under-expenditure		
6.	Unresolved prior year matters	The unresolved prior year matters have been resolved and the pending issues explained	Resolved	N/A
7.	Other information	The financial statements and the Auditor General's report have been included in the Other Information section	Resolved	N/A
8.	Non-compliance with County Assembly staffing regulations	The management has noted the issue and is working towards resolving it	Not resolved	30 <sup>th</sup> June, 2026
9.	Non-compliance with the law on ethnic composition	The management has noted the issue and is working towards resolving it	Not resolved	30 <sup>th</sup> June, 2026
10.	Failure to procure using the E-procurement system	The management has noted the issue and is working towards resolving it	Not resolved	30 <sup>th</sup> June, 2026

**Guidance Notes:**

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

  
.....  
Accounting Officer

Date



**Appendix II: Transfers from Other Government Entities**

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES		Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
							Deferred Income	Receivables	Others must be specific	
BARINGO COUNTY ASSEMBLY		RECURRENT	6,000,000		6,000,000					6,000,000

### Appendix III: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost e/f (Kshs) Current Year
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings		3,820,000			3,820,000
ICT Equipment		23,184,466			23,184,466
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
<b>Total</b>		<b>27,004,466</b>			<b>27,004,466</b>