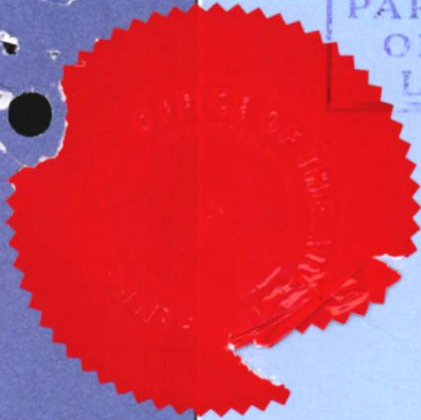


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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF WEST POKOT

FOR THE YEAR ENDED

30 JUNE, 2025

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COUNTY EXECUTIVE OF WEST POKOT

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

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

County Executive of West Pokot
Annual Report and Financial Statements for the year ended June 30, 2025.

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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>
<i>CEO</i>	<i>Chief Executive Officer</i>
<i>ICT</i>	<i>Information and Communication Technology</i>
<i>PPE</i>	<i>Property, Plant, and Equipment</i>
<i>BQ</i>	<i>Bills of Quantities</i>
<i>VTC</i>	<i>Vocational Training Centre</i>

County Executive of West Pokot

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<i>CHP</i>	<i>Community Health Promoters</i>
<i>WCCPC</i>	<i>Ward Climate Change Planning Committee</i>
<i>NDC</i>	<i>National Determined Contribution</i>
<i>KUSP</i>	<i>Kenya Urban Support Programme</i>
<i>UDG</i>	<i>Urban Development Grant</i>
<i>CCR</i>	<i>Climate Change Resilience Invest Grants</i>
<i>CCU</i>	<i>Climate Change Unit</i>
<i>CCPC</i>	<i>Climate Change Planning Committee</i>
<i>CCRIG</i>	<i>Climate Change Resilience Invest Grants</i>
<i>ASAL</i>	<i>Arid and Semi-Arid Lands</i>
<i>MC</i>	<i>Management Committee</i>
<i>EIA</i>	<i>Environment Impact Assessment</i>

B. Definition of Key Terms

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

2. Key Entity Information and Management

a) Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya, 2010 and County Government Act, 2012 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	County Executive	Providing overall County leadership in the implementation of County economic and social policies by ensuring the Government works in harmony through improved policy direction, coordination, and information sharing among the County Government Departments and Agencies.
2.	Finance and Economic Planning	Provide overall leadership and policy direction in resource mobilization, management, accountability and economic planning coordination for quality public service delivery.
3.	Public Works, Transport and Infrastructure	Provide reliable infrastructure through construction, and rehabilitation of roads, bridges and buildings for sustainable socio- economic development.
4.	Health and Sanitation	To build a well-established progressive, responsive, affordable and sustainable technologically-driven, accessible and client-centred health system for accelerated attainment of highest standards of health for all West Pokot residents.
5.	Education and Technical Training	To provide, promote, coordinate pre-primary education and vocational training while embracing technology to mold individuals into competent and responsible citizens.
6.	Lands, Housing, Physical Planning and Urban Development	To facilitate efficient land management, access to adequate and affordable housing, social and physical infrastructure for the development of the County.
7.	Tourism, Youth, Sports, Gender and Social Services	To maximize the full potential of the youth through participatory engagements that serves their needs and aspirations in building a better Kenya, increase the contribution of tourism in the development of the

County Executive of West Pokot

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

No.	Department	Major Responsibility
		county as well as promote women empowerment and culture.
8.	Trade, Cooperative Development Industry and Energy	To facilitate access to markets through development and promotion of commerce, creation of an enabling environment for a vibrant, globally competitive, sustainable and innovative commercial and industrial enterprises.
9.	Water, Environment, Natural Resources and Climate Change.	To facilitate sustainable management and development of water and natural resources for county development
10.	Agriculture and Irrigation	To improve the livelihoods of the residents of West Pokot County through promotion of competitive agriculture by creation of enabling environment, provision of agricultural support services and ensuring sustainable natural resource management.
11.	Livestock, Fisheries and Veterinary Services	To promote livestock sub-sector through value addition, enhanced productivity and sustainable development.
12.	Public Service, ICT and Decentralized Units	To transform the county public service to be professional, efficient and effective for the realization of county development goals.
13.	Special Programmes and Directorates	To provide leadership, coordination and policy direction on early warning system, disaster preparedness and communication, peace building ,early response and livelihood recovery for sustainable development.

County Executive of West Pokot
Annual Report and Financial Statements for the year ended June 30, 2025

b) Key Management team

The County Executive's day-to-day management is under the following key organs: The Governor and Deputy Governor are the Chief Executive Officer and Deputy Chief Executive Officer of the County respectively

S/No	Designation	Name
1	Governor	H.E Hon. Simon Kitalei Kachapin
2	Deputy Governor	H.E Robert Achaule
3	County Secretary	Hon. Jonathan Siwanyang
4	CEC, Finance and Economic Planning	Hon. Paul Woyakapel
5	CEC, Public Works, Transport and Infrastructure	Hon. Joshua Siwanyang
6	CEC, Health, Sanitation and Emergency Services	Hon. Clare Parklea
7	CEC, Education and Technical Training	Hon. Rebecca Kide
8	CEC, Agriculture and Irrigation	Hon. Wilfred Longronyang
9	CEC, Trade, Industrialization, Investment and Cooperative Development	Hon. Joshua Rutto
10	CEC, Land, Housing, Physical Planning and Urban Development	Hon. Esther Chelimo
11	CEC, Water, Environment and Natural Resources	Hon. William Petot
12	CEC, Tourism, Youth, Sports, Gender and Social Services	Hon. Lucky Litole
13	CEC, Public Service, ICT and Decentralized Units	Hon. Martin Lotee
14	County Attorney	Hon. Robert Katina

County Executive of West Pokot**Annual Report and Financial Statements for the year ended June 30, 2025****c) Fiduciary Management**

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

S/No	Designation	Department	Name
1	County Executive Committee Member	CECM Finance and Economic Planning	Hon. Paul Woyakapel
2	Secretary /CEO	County Public Service Board	Ms. Consolata Arusei
3	Chief Officer	Office of the Governor	Mr. Raphael Kalomaria
4	Ag. Chief Officer	Finance and Economic Planning	Mrs. Naomi Lemreng
5	Chief Officer	Roads, Transport and Public Works	Mr. Reuben Lotumale
6	Chief Officer	Health and Sanitation	Mrs. Priscillah Chebet
7	Chief Officer	Education	Mr. Julius Lokituman
8	Chief Officer	Technical Training	Mrs. Lilian Korinyang
9	Chief Officer	Agriculture, Irrigation, Livestock, Fisheries and Veterinary Services	Mr. Naomi Lemreng
10	Chief Officer	Trade, Cooperative Development Industry and Energy	Mr. David Chepelion
11	Chief Officer	Lands, Housing, Physical Planning and Urban Development	Mr. Mathew Rionokol
12	Chief Officer	Water, Environment, Natural Resources and Climate Change	Mr. Leonard Kamsait
13	Chief Officer	Sports and Youth Affairs	Mr. Edwin Lokomol
14	Chief Officer	Culture, Tourism, Heritage and Social Services	Mr. Paul Lalat
15	Chief Officer	Special Programmes, Humanitarian coordination and Disaster Management	Mr. Daniel Lopale
16	Chief Officer	Public Service and ICT	Mr. Musa Losiangole

d) Fiduciary Oversight Arrangements

The following are fiduciary oversight arrangements applicable to the County government;

Audit and Finance Committee Activities

The current West Pokot County Audit Committee was constituted and inducted on 1st November 2024 as per the provisions of the Public Finance and Management Act, 2012. It is mandated to review audit reports and advise the County government on institutional risk management. The Committee held four meetings in the period under review.

The audit committee members are;

S/No	Name	Designation
1	CPA Samuel Lonyang	Chairperson
2	CPA Thomas Lotiaka	Secretary
3	Ms. Diana Rotich	Member
4	Mr. Philip Ptiso	Member
5	Ms. Ruth Cheruiyot	Member
6	Mr. Meshack Pkukat	Member

Senate Committee Activities

The Senate by virtue of its constitutional mandate has secondary oversight responsibility over County governments. The County Public Accounts and Investment Committee of the Senate has been directly involved in oversight over County governments. During the period ended 30th June 2025 the Auditor General report for FY 2023-2024 was submitted and considered by the Senate County Public Accounts Committee on 27th March, 2025.

West Pokot County Assembly

Article 185(3) provides that a 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 oversight role of the County assembly is exercised directly by all members of the County assembly and through County assembly committees. The following are the committees responsible for oversight in the County assembly:

- Public Accounts and Investment Committee
- Sectorial Committees
- Finance and Planning Committee
- Implementation Committee

e) County Executive Headquarters

P.O. Box 222 - 30600
Office of the Governor
Off Kapenguria County Hospital Road
Kapenguria, Kenya

f) County Executive Contacts

Telephone: (254) 0532014000
E-mail: info@westpokot.go.ke
Website: www.westpokot.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank Limited
Kapenguria Branch,
P.O. Box 66 - 30600
Kapenguria, Kenya
3. Equity Bank Limited
Kapenguria Branch
P.O. Box 75104
Kapenguria, Kenya
4. Cooperative Bank of Kenya Limited
Kitale Branch
P.O. Box 1058 - 0200
Kitale, Kenya

h) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

i) Principal Legal Adviser

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

j) County Attorney

The County Attorney
P.O Box 222 – 30600
Off Kapenguria County Hospital Road
Kapenguria, Kenya

County Executive of West Pokot





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







3. Governance Statement

West Pokot County is established as per Section 176 of the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.



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

The County Executive

S/No	Profile	Designation	Name
1		Governor	H.E Hon. Simon Kachapin
2		Deputy Governor	H.E Robert Achaule Komole
3		CEC, Finance and Economic Planning	Hon. Paul Woyakapel
4		CEC, Public Works, Transport and Infrastructure	Hon. Joshua Siwanyang

5		CEC, Health, Sanitation and Emergency Services	Hon. Clare Parklea
6		CEC, Education and Technical Training	Hon. Rebecca Kide
7		CEC, Agriculture, Livestock, Irrigation and Fisheries	Hon. Wilfred Longronyang
8		CEC, Trade, Cooperative Development, Industry and Energy	Hon. Joshua Rutto
9		CEC, Land, Housing, Physical Planning and Urban Development	Hon. Esther Chelimo
10		CEC, Water, Environment, Natural Resources and Climate Change	Hon. William Petot

**County Executive of West Pokot
Annual Report and Financial Statements for the year ended June 30, 2025**

11		CEC, Tourism, Culture, Gender and Social Development	Hon. Lucky Litole
12		CEC, Public Service Management, Devolved Units, Administration And ICT	Hon. Martin Lottee

The county government engages in public participation for budget making process, policy formulation and county legislations. The communications are remitted through newspaper circulations and radio announcements whereby public forums are held or citizens engaged through local radio stations.

The county government has put in place safeguards against unethical conduct and corruption which are designed to promote transparency, accountability, and integrity among public officials. These safeguards include a combination of legal, procedural, institutional, and public oversight mechanisms. Here's a breakdown:

Legal and Regulatory Safeguards

- The county has adopted and administered code of ethics issued by the Public Service Commission that outline acceptable behavior for public officials including rules on conflicts of interest, gifts, and misuse of public resources.
- Access to records, which require county government meetings and deliberations, to be open to the public by way of publishing to the county website and public notice boards.

Oversight and Accountability Mechanisms

- The county conducts regular internal audits which informs action on areas with weak internal controls. The external audits by Office of the Auditor General are used to identify financial irregularities or mismanagement and their recommendations acted on.

Procedural and Structural Safeguards

- The county has mechanisms that require staff to declare any potential Conflict of Interest that may arise in their discharge of duties. The officials are required to disclose financial interests that could affect their decision-making.

- The county implements its procurement in strict compliance to the Public Procurement and Asset Disposal Act, 2015. The act promotes fairness, transparency, competition and accountability.

Public Participation and Civil Society Involvement

- The county uses the County Budget Economic Forum to oversight budgeting.
- Public comments and feedback opportunities are encouraged through open forums and hearings which allow residents to hold officials accountable.
- a) The county executive engaged the County Assembly through its committees for enactment of a number of bills and policy frameworks sponsored by the executive and any other matters presented for deliberations.
- b) Risk management
 - The internal audit function has put in place effective arrangements for risk management and internal controls through incorporated in its internal audit service charter.
 - There are formal processes to identify, assess and analyses risks as a basis for how they should be managed
- c) The audit committee was appointed on 1st November, 2024 and approved the internal audit service charter on 19th December, 2024.
- d) Compliance

The County Executive of West Pokot has complied with Public Finance Management Act, 2012, Public Procurement and Asset Disposal Act, 2025, County Government Act, 2012, Employment Act, 2007 and Labour Relations Act, 2007 and all the attendant regulations.

The county prepares financial statements and quarterly reports which are submitted to Office of the Auditor General, National Treasury, Controller of Budget, Commission on revenue Allocation, County Assembly and Public Procurement Regulatory authority.

4. Foreword by CECM Finance and Economic Planning

It is my pleasure to present the County Government's Annual Financial and Performance Report for the Financial Year 2024/2025. This report provides a comprehensive overview of the County's financial performance, development achievements, and progress in implementing our strategic priorities in line with the County Integrated Development Plan (CIDP) and the Public Finance Management Act, 2012.

a) Functions of the County Government

Pursuant to the County Governments Act, 2012 and the Fourth Schedule of the Constitution of Kenya, 2010, the County Government is mandated to perform devolved functions which include, among others: county health services, agriculture, trade development and regulation, county transport and infrastructure, early childhood education, water and sanitation services, environmental conservation, and management of county public works and utilities. These functions are aimed at enhancing service delivery, promoting local economic development, and improving the welfare of county residents.

b) Budget Performance Against Actuals

During the year under review, the County approved an annual budget of KSh. 8.1 billion, comprising KSh 5.7 billion for recurrent expenditure and KSh. 2.4 billion for development expenditure. Actual expenditure stood at KSh. 6.4 billion, representing an overall absorption rate of 92%. Own-source revenue collection amounted to KSh. 228 million against a target of KSh. 230 million, achieving 99% performance. The performance in revenue collection was attributed to automation of revenue system at the hospitals.

c) Physical Progress, Outputs, and Outcomes

Since the establishment of the County Government in 2013, notable progress has been achieved across key sectors:

Health Sector: upgraded four level 3 hospitals to level 4 (Sigor, Kabichbich, Chepareria and Kacheliba), upgraded Kapenguria referral to level 6 hospital, constructed and operationalized 155 health facilities across the county, Upgraded Kapenguria County Referral Hospital to Level 4 and elevating one Level 2 health facility per ward to Level 3 status to improve service delivery. Constructed MRI and CT scan units at Kapenguria Level 5 Hospital and digitalize almost all health services at the hospital to enhance efficiency and revenue collection. Constructed Makutano Sub-County Hospital which is ongoing. Recruited health workers of various cadres.

Road Infrastructure: since 2013 to date county has done a good milestone in roads infrastructure; opened major roads; Chesta-Kokworitt- Chemutlokotyo-Sakat Road, Kasei-Ombolion Road, Kamketo- Korokou Road, Chepolet-Motolong-Krich Road, Mbaru-Chuwai Road, Kisonowon-Topowon Road, Mbara-Cheptem-Kaporo road. This initiative has increased access to institutions, markets and easy transportation of farm process to market.

Education: Constructed 1,080 ECDE centres across all wards through a labour-based procurement model, which is both cost-effective and promotes community ownership. Additionally, employed 1,660 ECDE teachers on permanent and pensionable terms, effectively addressing teacher-learner ratios. Resulting in a 95% increase in enrolment. allocated startup capital for Vocational Training Centre (VTC) graduates to support youth entrepreneurship and increased capitation grants allocation to VTCs.. The County Government has also implemented a robust County Bursary Programme to

support vulnerable students and reformed warriors. Currently, this initiative benefits approximately 52,000 students annually in secondary schools, VTCs, TVETs, and other tertiary institutions. The impact has been transformative: improved literacy levels, better school retention and transition rates, and a reduction in harmful cultural practices such as banditry and FGM, as more youth embrace education and constructive community engagement. Also, the county constructed Peace Board Schools.

General Economic and Commercial Affairs sector; The county constructed processing plants (Lomut Mango processing plant, Kabichbich Milk Processing plant and Nasukuta Abattoir), various fresh produce markets and sales yards. The department also promoted small and medium enterprise (SMEs) through training of traders and cooperative societies.

Water and Sanitation: Access to clean and safe water increased from Acquisition of two drilling rigs and development of legal frameworks to guide water governance, Construction of the Kacheliba and Kapkoris Water Supply Projects, now serving more than 20,000 households, The County has recently commissioned Mtembur Water Projects in Riwo Ward that has improved access to clean and safe water to 11,000 nearby residents. fast tracking completion of the construction of the Muruny–Siyoi Water Project—a transformative investment worth over KSh 5 billion, implemented in collaboration with the National Government. Drilled of 477 solar-powered boreholes and operationalized. These outputs have translated into measurable outcomes, including reduced disease burden, enhanced food security, and livelihood standards among residents.

Agriculture, Rural and Urban Development Sector; The county increased agricultural production through provision of maize seeds to farmers, improved livestock breeds and vaccination of livestock. The sector also has invested in production of livestock feeds through planting of pasture in major fields to feed animals during dry session.

d) County Flagship Projects

The County has continued to invest in flagship projects aligned with Vision 2030, MTP plans, and the CIDPs, and Community Priorities;

County Referral Hospital Upgrade: Construction of a Radiology Block to offer MRI and CT scan services at Kapenguria Level 4 Hospital and digitalization of almost all health services at the hospital
Automated Revenue Management System: Fully operationalized, resulting in improved revenue accountability.

Water Expansion Project: Phase II completed, serving an additional 40,000 households.

e) Value-for-Money Achievements

The County continues to prioritize prudent financial management and efficient resource utilization. Procurement reforms, project monitoring frameworks, and enhanced internal audit controls have ensured cost-effectiveness and accountability. The average project cost variation reduced from 18% in FY 2021/22 to 6% in FY 2024/25, demonstrating improved value-for-money outcomes in service delivery.

f) Implementation Challenges and County Outlook

Despite these achievements, several challenges persist, including delayed disbursement of equitable share, limited fiscal space due to wage bill pressures, and inadequate technical capacity in specialized departments.

County Executive of West Pokot
Annual Report and Financial Statements for the year ended June 30, 2025

Looking ahead, the County Government has allocated KSh. 10.1 billion for FY 2025/2026, focusing on completion of ongoing projects, youth empowerment, renewable energy initiatives, and digital transformation. Strategic emphasis will remain on enhancing revenue automation, expanding healthcare infrastructure, and promoting climate-resilient agriculture.

g) Risk Management Strategies

The County Executive has instituted robust risk management frameworks anchored on the PFM Act and the County Treasury Circulars. Key strategies include:

- Adoption of Enterprise Risk Management (ERM) systems.
- Continuous capacity building for internal audit and procurement units.
- Regular monitoring of budget execution and fiscal risks.
- Establishment of a County Audit and Risk Committee to oversee compliance and risk mitigation.

In conclusion, the County Government remains committed to transparent financial stewardship, sustainable development, and equitable service delivery to all residents. Through continued collaboration with stakeholders, the County will strive to deliver tangible socio-economic outcomes and maintain fiscal discipline in the years ahead.



.....
Hon. Paul Woyakapel
County Executive Committee Member
Finance and Economic Planning
West Pokot County Government
Date:.....25/11/2025.....

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 County Government of West Pokot is currently implementing its County Integrated Development Plan (CIDP) 2023-2027. The plan outlines programmes and projects aimed at fostering vibrant resilient communities and making investments that transform lives by enhancing our delivery of comprehensive interventions; supporting the wellness in our communities; and making environmental sustainability our daily reality.

The strategic plan's underlying goals are summarized as follows

- i. Increase access, retention and completion levels in pre-primary education, primary, secondary and post-secondary education,
- ii. Support value addition and contribute the manufacturing,
- iii. Focus on initiatives that guarantee food security and nutrition,
- iv. Ensure equity in all socio-economic opportunities and protection of marginalized groups
- v. Support provision of Universal Health Coverage, thereby guaranteeing quality and affordable healthcare to all County residents.

The plan outlines County spatial development strategies and natural resource assessment with development priorities and strategies covering all sectors and Flagship /County Transformative Projects. The CIDP is implemented yearly through preparation of County Annual Development Plan (ADP) which extracts from CIDP the development proposals, projects and programmes for the fiscal year. The ADP progress is monitored using quarterly and Annual Progress Reports.

West Pokot Strategic Development Objectives

The County's 2023-2027 CIDP highlights key strategic development objectives. Broadly, these objectives were identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four" Agenda, NIUPLAN SDGs and the MTP III.

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

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

- a) To improve access to affordable & quality education
- b) To contribute to economic growth, wealth creation and development through processing high quality livestock products for local and export markets
- c) To increase access to affordable, quality healthcare
- d) Improve business environment and security
- e) Increase food security and household income
- f) Controlled sustainable urban development
- g) To ensure proper liquid waste management

6. Environmental and Sustainability Reporting

6.1 Introduction

The West Pokot County Government is mandated to promote sustainable social and economic development through efficient service delivery in devolved sectors such as health, agriculture, infrastructure, trade, and environmental conservation. Sustainability, in this context, refers to the County's capacity to continually deliver quality public services while safeguarding natural resources for future generations.

The County's sustainability agenda is anchored in the County Integrated Development Plan (CIDP 2023–2027), the Public Finance Management Act, 2012, and the Environmental Management and Coordination Act (EMCA), 1999 (Amended 2015). These frameworks emphasize prudent resource use, environmental protection, and resilience against climate change. The County's sustainability strategy covers five main areas:

1. Sustainability Strategy and Profile
2. Environmental Performance
3. Employee Welfare
4. Marketplace Practices
5. Community Engagement

6.2 Sustainability Strategy and Profile

West Pokot County's sustainability framework is guided by three pillars — economic viability, environmental protection, and social inclusion. The County seeks to balance development with resource conservation and equity in service delivery.

Under the leadership of the County Executive Committee Member (CECM) for Finance and Economic Planning and the CECM for Environment, Water and Natural Resources, the County has adopted integrated sustainability initiatives aligned to the Sustainable Development Goals (SDGs), Vision 2030, and the National Climate Change Action Plan (NCCAP II).

Key achievements in FY 2024/2025:

- Operationalization of the West Pokot Climate Change Fund, financing 35 community adaptation projects.
- Tree planting of over 850,000 seedlings, with a 75% survival rate, in degraded catchments and riparian areas.
- Installation of solar-powered water systems in Kapenguria, Alale, and Chepareria, cutting power costs by 40%.
- Promotion of climate-smart agriculture (CSA) benefiting over 12,000 households.

Challenges remain in financing large-scale projects and limited access to modern technology, but partnerships with NDMA, FAO, and WFP continue to enhance resilience and sustainability planning.

6.3 Environmental Performance

The County operates under the West Pokot County Environmental Policy (2023), aligned with national environmental regulations and the Constitution's Article 42 on the right to a clean and healthy environment.

Key Performance Achievements:

- **Reforestation:** Rehabilitation of Kamatira ecosystems with over 50,000 indigenous trees planted through community forest associations.
- **Waste Management:** Implementation of the Kapenguria Solid Waste Management Plan (2024), introducing segregation at source and construction of two waste treatment plants in Chepareria and Kapenguria by the Central Rift Valley Water Works Development Agency.
- **Pollution Control:** Enforcement of environmental compliance audits in markets, slaughterhouses, and health facilities.
- **Clean Energy Transition:** Installation of solar streetlights in Makutano, Sigor, Kacheliba, and Chepareria.
- **Water Conservation:** Construction of 12 water pans and 4 sand dams, increasing water storage and supply by 25% in arid wards.

Shortcomings: Illegal logging, charcoal trade, and limited enforcement capacity. The County continues to work with local communities, youth, and women groups through awareness campaigns and reforestation programs under the "Greening West Pokot Initiative."

6.4 Employee Welfare

The County Government acknowledges that its workforce is critical to sustained service delivery. The Human Resource Policy (2022) provides the framework for recruitment, training, and staff welfare in line with the County Governments Act, 2012 and Public Service Commission guidelines.

Highlights of employee welfare achievements:

- **Gender and Equity:** Women constitute 43% of the County workforce, while persons with disabilities are represented across departments.
- **Capacity Building:** Over 400 officers trained in financial management, ICT, leadership, and occupational safety.
- **Performance Management:** Implementation of Annual Performance Contracting and Appraisal Systems.

- Safety and Compliance: All County workplaces inspected under the Occupational Safety and Health Act (OSHA), 2007, with safety gear provided to high-risk departments (health, water, and public works).
- Employee Motivation: Establishment of a Staff Welfare Fund offering medical emergency and bereavement support, alongside an Employee Recognition Program for excellence and innovation.

These interventions have enhanced morale, retention, and productivity, ensuring continuity in essential public services.

6.5 Marketplace Practices

The County promotes integrity, fairness, and transparency in procurement and marketplace relations, guided by the Public Procurement and Asset Disposal Act, 2015 and the Leadership and Integrity Act, 2012.

(i) Responsible Supply Chain and Supplier Relations

- Open and competitive procurement ensures equitable access and value for money.
- 30% of all procurement opportunities are reserved for youth, women, and persons with disabilities.
- Supplier payment timelines improved to within 60 days of verification.
- Annual supplier forums are held to review performance and strengthen partnerships.

(ii) Responsible Ethical Practices

- Enforcement of a Zero-Tolerance to Corruption Policy.
- Regular audits and staff integrity declarations in collaboration with EACC.
- Active internal audit and risk committees ensure compliance with laws and standards.

(iii) Stewardship of Goods and Services

- Digitized inventory and revenue management systems safeguard public assets.
- Citizen engagement through public participation forums ensures accountability and responsiveness in service delivery.

6.6 Community Engagement

Community engagement remains a cornerstone of the County's sustainability agenda. Through participatory planning and corporate social responsibility (CSR) programs, the County continues to empower residents and improve quality of life.

Key community initiatives during FY 2024/2025:

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- Education Support: Disbursement of KSh. 500 million in bursaries and scholarships to over 50,000 learners in secondary schools, tertiary institutions and universities.
- Health Outreach: Medical camps benefiting 25,000 residents and construction of 10 new boreholes in water-scarce wards.
- Youth and Sports Development: Sponsorship of county sports tournaments and establishment of three youth polytechnics (Kapenguria and Chepareria).
- Social Empowerment: Disbursement of KSh. 18 million to youth and women groups through the County Enterprise Development Fund.
- Environmental Campaigns: Annual tree planting and clean-up exercises under the “Greening West Pokot” program, engaging schools and CBOs.

These programs demonstrate the County’s commitment to inclusive growth, environmental care, and citizen empowerment.

6.7 Conclusion

The West Pokot County Government continues to demonstrate its commitment to sustainable development through responsible governance, environmental stewardship, and inclusive growth. As the County moves into FY 2025/2026, focus will remain on climate change adaptation, renewable energy expansion, efficient service delivery, and citizen engagement.

Through strategic partnerships with national agencies, donors, and the private sector, the County aims to build a green, resilient, and equitable West Pokot — ensuring prosperity for present and future generations.

Hon. Paul P. Woyakapel
County Executive Committee Member
Finance and Economic Planning
West Pokot County Government
Date..... 25/11/2025.....

7. Management Discussion and Analysis

Performance

Education and Training:

Over 52,800 students benefited from bursary support, enhancing school retention and transition rates. Vocational Training Centres (VTCs) received capitation for 1,000 trainees, while 1,002 ECDE teachers were confirmed on permanent terms. Additionally, 194 classrooms and 20 pit latrines were constructed, and fortified porridge distributed to 1,193 centres—ensuring children learn and thrive in a conducive environment.

Health Services: The County licensed 146 health facilities, constructed a 32-bed ward in Sigor, and installed modern diagnostic equipment. Health commodities worth KSh 185.5 million were procured, complemented by donations valued at KSh 272.8 million. The rollout of eCHIS, training of community health promoters, and distribution of 400 maternal kits strengthened primary healthcare delivery and maternal outcomes.

Agriculture, Livestock, and Irrigation: The County distributed 450,000 fruit seedlings, trained 18,000 farmers on modern agronomy, and vaccinated 360,000 livestock. New sale yards were established in Lomut, Sigor, Kamketo, Alale, and Kodich, while improved livestock breeds were introduced to enhance productivity and household incomes.

Infrastructure and Roads: A total of 50.5 km of new roads were opened, 345 km graded, 140 culverts installed, and 72 gabions constructed. These interventions opened up rural areas to trade, markets, and essential services.

Water, Environment, and Natural Resources: Twelve boreholes were drilled, two water schemes completed, and 15 water points established, benefiting more than 120,000 residents. Seven boreholes were upgraded to solar power, enhancing reliability. The County allocated 4.85% of its development budget to climate action and successfully implemented climate resilience programmes under FLLoCA.

Trade, Industry, and Economic Affairs: Economic empowerment gained traction through value addition initiatives, including coffee processing and beekeeping enterprises. New markets in Makutano, Sigor, and Ortum were commissioned, while youth and women were trained on financial literacy and entrepreneurship.

Social Protection, Culture, and Recreation: The County hosted the AK Cross Country Championships, launched the Kapenguria Women's League, and organised the Miss Tourism West

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Pokot and Turuke Mwaka Ki-Culture Festival. Youth empowerment and digital skills programmes boosted creativity, employability, and social cohesion.

Public Administration and Governance: A total of 700 staff received capacity-building training, 397 officers were promoted, and 60 new offices were operationalised to enhance efficiency. The County achieved an impressive 89% budget absorption rate and earned national awards for transparency and internal audit excellence. The County Assembly passed three key bills, 35 motions, and strengthened legislative oversight.

Governance, Compliance, and Risk Management

The County maintains compliance with the Public Finance Management Act (PFMA, 2012), Procurement and Asset Disposal Act (2015), and other statutory requirements. Audit recommendations were acted upon promptly, reinforcing fiscal discipline and accountability.

Key risks during the review period included delayed exchequer releases, limited development funding, and climate-induced shocks. To mitigate these, the County enhanced local revenue mobilisation, diversified funding through partnerships, promoted climate-smart initiatives, and prioritised staff capacity development.

Future Priorities

West Pokot County's Gross County Product (GCP) expanded from KSh 83.8 billion in 2021 to KSh 104.5 billion in 2023, reflecting a remarkable 24.7% growth and sustaining a 0.8% contribution to the national GDP.

While the County's GCP per capita remains below the national average, ongoing fiscal reforms, infrastructure expansion, and productivity-driven programmes provide a strong foundation for inclusive growth.

Future priorities include:

- Enhancing domestic revenue mobilisation and fiscal efficiency;
- Expanding irrigation and value addition to strengthen food security;
- Deepening healthcare coverage through technology and infrastructure upgrades;
- Accelerating water access and climate adaptation initiatives;
- Investing in human capital and digital transformation for public service excellence.

8. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Executive is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive/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 CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

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

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

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

PREAMBLE

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

- A. Report on 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 West Pokot County Executive set out on pages 1 to 42, which comprise of the statement of financial

position as at 30 June, 2025 and the statement of financial performance, statement of changes in statement of net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of West Pokot County Executive 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 County Government Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Property, Plant and Equipment

The statement of financial position reflects a balance on property, plant and equipment of Kshs.1,407,398,580 as disclosed in Note 14 to the financial statements. This balance represents only the value of assets acquired during the 2023/2024 and 2024/2025 financial years. However, a verifiable detailed asset register in support of the balance was not provided for audit.

In the circumstances, the accuracy and completeness of the balance on property, plant and equipment of Kshs.1,407,398,580 could not be confirmed.

2. Non-Compliance with International Public Sector Accounting Standards

The cover page contains information that implies that the financial statements have been prepared in full compliance with International Public Sector Accounting Standards. The same contain information that the financial statements are transitional and therefore not fully compliant with the International Public Sector Accounting Standards. However, Note 15.2 on statement of compliance and basis of preparation shows that the phased approach of transiting from cash basis of accounting to accrual basis has been adopted. This has created confusion and uncertainty on the actual basis used in the preparation of the financial statements.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the West Pokot County Executive Management

in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amount of Kshs.7,204,252,695 and Kshs.6,552,285,097 respectively resulting in an underfunding of Kshs.651,967,598 or 9% of the budget. Similarly, the County Executive spent Kshs.6,443,896,242 against an approved budget of Kshs.7,204,252,695 resulting in an under absorption of Kshs.760,356,453 or 11 % of the budget.

The under-funding and under-spending affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. The matters remain unresolved as the Senate has not issued recommendations on them as detailed in **Appendix 1**.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Undelivered Library Equipment to Schools

Review of documents revealed that the Department of Education awarded a contract for supply and delivery of library equipment to Early Childhood Development Education (ECDE) schools at a cost of Kshs.1,999,500 which was paid in full on 29 May, 2025. However, the list of the intended beneficiary schools and distribution list to confirm that the equipment were actually delivered to the schools were not provided for audit.

In the circumstances, it was not possible to confirm that the supplies reached the intended schools and that funds were utilized for the intended purpose.

2. Lack of Rotation of Evaluation Committee Members

Review of nineteen (19) contracts awarded by the Department for Livestock, Fisheries and Veterinary Services, with a cumulative value of Kshs.45,172,970, revealed that the contracts were evaluated by ad-hoc committees persistently composed of the same members, rather than by committees formed on a rotational basis. This contravened Section 46(4)(b) of the Public Procurement and Asset Disposal Act, 2015, which requires that evaluation committees to be appointed rotationally and to comprise the head of the user department and representatives from two (2) other departments.

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

3. Irregular Payments to the Council of Governors

Review of payment records revealed that Kshs.2,600,000 was paid to the Council of Governors as a contribution towards a Devolution Conference. This was contrary to Section 37 of the Intergovernmental Relations Act, 2012, which provides that the Council of Governors shall be funded through a distinct national budget allocation.

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

4. Irregular Annual Salary Increments

Review of payroll data revealed that four hundred and forty-eight (448) officers received more than one (1) annual salary increment during the review period, resulting in multiple unauthorized changes to their basic pay. This was in contravention of Paragraph C.3 of the Human Resource Policies and Procedures Manual for the Public Service (2016), stipulates that an officer is entitled to only one (1) annual increment, effective from the first of the month of their appointment.

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

5. Non-Compliance with SRC Allowances Guidelines

Review of payroll data revealed multiple and significant irregularities across various allowances, including the overpayment of basic salary to forty (40) employees amounting to Kshs.7,030,402, overpayments of house allowances amounting to Kshs.4,999,255 and irregular payments of extraneous and emergency call allowances amounting to Kshs.3,349,839 and Kshs.15,450,000 respectively. This resulted in non-compliance with the mandatory remuneration guidelines prescribed in the SRC Circular SRC/TS/29(81), dated 10 August, 2023.

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

6. Unauthorized Remuneration

Review of payroll data revealed that eight (8) members of staff were irregularly paid a cumulative total of Kshs.551,060 constituting a double payment through the simultaneous disbursement of basic salary and an unexplained "special salary allowance." This was contrary to the SRC Circular SRC/TS/29(81) dated 10 August 2023, which provides an exhaustive list of all permissible earnings for county executive officers, and no such special salary allowance is provided for within this legal framework.

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

7. Non-Compliance with the One-Third Basic Salary Rule

An analysis of the staff payroll for the year under review revealed that five thousand and fifty-two (5,052) employees received net pay falling below this legal threshold, indicating that the cumulative value of their statutory and third-party deductions exceeded the permissible two-thirds limit of their basic salaries. This was contrary to Section 19(3) of the Employment Act, 2007 and Section C.1(3) of the Public Service Commission Human Resource Policies and Procedures Manual, which collectively prohibit deductions that reduce an employee's net pay below one-third of their basic salary.

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

8. Non-Remittance of Statutory Deductions

8.1 Under-Deduction of Social Health Insurance Fund (SHIF)

Payroll analysis established that Social Health Insurance Fund deductions were under-deducted from two thousand eight hundred and eighty (2,880) employees amounting to Kshs.7,105,325. This contravened the provisions of Section 15(1A) (b) of the National Health Insurance Fund Act (now repealed, but in effect during the review period) which held the county government liable as a contributor for its employees and its successor legislation governing the new Social Health Insurance Framework, which upholds the mandatory deduction and remittance requirements.

8.2 Non-Deduction of National Social Security Fund (NSSF)

Review of payroll and other accounting records revealed significant control failure on the National Social Security Fund, where contributions were either under-deducted or not deducted from five thousand one hundred and sixty-four (5,164) employees amounting to Kshs.83,939,040. This was in violation of Section 20(1) of the National Social Security Fund Act, which obligates employers to deduct the required contributions from employees' earnings and remit them, together with the employer's portion to the Fund by the ninth day of each month.

8.3 Non-Deduction of Pay-As-You-Earn (PAYE) Tax

Review of payroll and other accounting records revealed non-compliance with tax regulations, specifically the non-deduction of PAYE from ninety-one (91) employees earning above the taxable threshold amounting to Kshs.2,422,386 and the under-deduction from two thousand two hundred and ninety-two (2,292) employees amounting to Kshs.9,766,955. This was contrary to Section 37(1) of the Income Tax Act (Cap.470) which requires an employer to deduct the correct amount of tax from emoluments and remit it to the Commissioner of KRA by the tenth day of the following month.

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

9. Unsustainable Wage bill

Review of the payroll revealed that the County Executive had a budgeted wage bill of Kshs.3,014,039,183 representing 41% of the budgeted total revenue of Kshs.7,342,973,958. The actual financial performance further aggravated this breach, with staff emoluments of Kshs.3,011,654,291 consuming 46% of the actual revenue collected of Kshs.6,552,285,097. This contravened Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which requires that expenditure on wages and benefits shall not exceed thirty-five percent of total county revenue.

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

10. Lack of Annual Recruitment Plans

Review of documents revealed that County Executive did not have an annual recruitment plan for the period under review, despite payroll analysis confirming that five hundred and forty-three (543) new officers were on-boarded at a total cost of Kshs.168,656,112. This was contrary to Section 59(1)(g) of the County Governments Act, 2012, and Regulation 119(2) of the Public Finance Management (County Governments) Regulations, 2015 which require the development of a coherent human resource plan and a detailed human capital plan, respectively, to form the basis for personnel budgeting and recruitment.

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

11. Un-Authorized Opening of Bank Accounts

Review of the county's bank accounts revealed that out of two hundred and seventeen (217) bank accounts operated by the county, two hundred and fifteen (215) accounts lacked any evidence of authorization from the County Treasury. This contravened Regulation 82(4) and (5) of the Public Finance Management (County Government) Regulations, 2015 which requires prior County Treasury authorization for opening any bank account and requires that such authorization be formally communicated to both the Controller of Budget and the Auditor-General.

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

12. Failure to Establish a Project Co-ordination Committee for the Transition to Accrual Accounting

Review of the records and processes revealed that the County Executive had not formed a project coordination committee. There was no evidence of the committee's formation, including terms of reference, membership lists or minutes of meetings. Further, there was no coordinated structure in place to drive the activities outlined in the transition roadmap, such as asset verification, system evaluation, staff training, and the development of

opening balance sheets for a structured and successful transition to accrual accounting. This was contrary to Section 1.5 (iii) of the Guidelines on Transition from cash to accrual accounting by ministries and County Governments in Kenya.

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

13. Non- Compliance with Provisions of Facility Improvement Financing (FIF) Act

Review of bank statements for four level - 4 Hospitals in West Pokot County revealed that the Hospitals deposited Kshs.43,669,982 into the West Pokot County Health FIF KCB account. Subsequently, an amount of Kshs.38,212,580 was returned to the Hospitals' FIF KCB operations accounts while the balance of Kshs.5,457,402 was withheld at the County level. **See Appendix 2.** This was contrary to Section 5 of the Facility Improvement Financing Act, 2023, which requires all facility funds to be retained in designated FIF accounts and prohibits their transfers to unauthorized accounts.

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

14. Irregular Issuance of Bursaries to Secondary Schools

The County Executive allocated Kshs.150,000,000 from the West Pokot Bursary Education and Development Infrastructure Fund for capital infrastructure development in secondary schools. This expenditure constitutes an unauthorized activity, as the development, management, and infrastructure funding of secondary education falls exclusively under the functional mandate of the National Government. This was contrary to Part 2, Paragraph 9 of the Fourth Schedule of the Constitution of Kenya (2010), which limits the mandate of County Governments to pre-primary education, village polytechnics, homecraft centers, and childcare facilities.

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

15. Stalled Completion of Education Administration Office Block in Kapenguria

Review of records revealed that a local contractor was awarded a contract for the construction of an education administration office block at Kapenguria to completion in May, 2015 at a contract sum of Kshs.52,457,964 for a period of three (3) years. The contract was terminated in September, 2020 on the grounds that the contract period had lapsed yet the project was not complete. At the time of contract termination, the contractor had been paid Kshs.35,842,107.

In May, 2021, another contractor was awarded to do some works which included door and window fixing, stone pitching, plastering, painting and staircase and ramp linkage at a contract sum of Kshs.4,999,960 for a period of three (3) months where works valued at Kshs.4,094,417 were completed.

Physical inspection in June 2025, approximately ten (10) years after commencement, confirmed the project was still incomplete and no contractor was on site.

In the circumstances, the value for money on the expenditure incurred on the delayed construction of an education administration office block could not be confirmed.

16. Irregularities in the Drilling of Boreholes Projects

The Department of Water, Environment and Natural Resources utilized the force account procurement method for drilling of fourteen (14) boreholes at a total cost of Kshs.25,500,000 without adhering to the mandatory legal safeguards governing this procedure. Review of the project documentation revealed that the Department failed to prepare essential technical documents, including bills of quantities, cost estimates, technical drawings and water chemical analysis. This was contrary to Section 109 of the Public Procurement and Asset Disposal Act, 2015 and Regulation 95 of the Public Procurement and Asset Disposal Regulations, 2020, which provides conditions and required documentation for the lawful use of the force account method of procurement.

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

17. Stalled Completion of Pkopoch Tourist Hotel and Hospitality Development Centre

Review of documents revealed that Management awarded a local contractor a tender to construct Pkopoch Tourist Hotel and Hospitality Development Centre at a contract sum of Kshs.352,123,565 on 15 May, 2015. However, the works stalled at first floor superstructure and another contract was awarded to the same contractor at a contract sum of Kshs.19,691,777 to carry out protection works at the project site with no contract period stated in the contract agreement.

No documentation in support of the termination process were presented for audit even though a second contract was awarded on the same project. The total amount paid as at the time of audit was Kshs.84,740,392 which included Kshs.17,722,599 paid for the second contract. Physical inspection in September, 2025 revealed that the project had stalled at first floor superstructure and the contractor was not on site.

In the circumstances, the value for money on the expenditure of Kshs.84,740,392 incurred on the project could not be confirmed.

18. Irregularities in Implementation of Roads Projects

Review of ward-specific road construction projects under the Department of Roads revealed systemic failures in project planning, execution, and monitoring. Ten (10) projects with a total cost of Kshs.14,895,834, remained incomplete due to inadequate funding and poor budgetary planning. Further, several road constructions demonstrated significant regulatory and quality control failures, with roads being opened through private

properties without proper land acquisition approvals and evidence of substandard workmanship compromising the integrity of the works.

In the circumstances, the value for money on the expenditure of Kshs.14,895,834 incurred on the road projects could not be confirmed.

19. Irregularities in Implementation of Water Projects

Physical inspection of water projects implemented by the Department of Water, Environment, Natural Resources and Climate Change, with a total contract cost of Kshs.15,498,820 revealed systemic failures in project execution and quality control, resulting in non-functional or sub-optimally performing assets. Key deficiencies included: multiple completed boreholes that were not equipped, projects with unreliable water supply due to technical failures and systems operating at low pressure, severely restricting water access for intended beneficiaries, including primary schools and community points.

In the circumstances, the value for money on the expenditure of Kshs.15,498,820 incurred on the water projects could not be confirmed.

20. Delayed Completion of Construction of a Modern Mortuary at Kapenguria Referral Hospital

Review of documents revealed that the Department of Health and Sanitation awarded a contract, for the construction of a modern mortuary at Kapenguria Referral Hospital at a contract sum of Kshs.14,356,156 on 4 April, 2024 with a 180-day completion period, from 4 April, 2024 to 5 October, 2024. However, physical inspection in the month of June, 2025, revealed that the project was incomplete at about 99% completion level. The contractor had been paid Kshs.6,855,607 while a second payment certificate for Kshs.7,348,166 remained unpaid.

Audit also revealed that critical components were omitted from the original contract such as a walkway linking the mortuary to the Hospital wards and landscaping due to the site's topography for safe and accessible use.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

21. Unused Elevated Tank and Plumbing at Paraywa Dispensary in Siyoi Ward

Review of documents revealed that the Department of Health and Sanitation awarded a contract for the construction of a septic tank, elevated tank and plumbing system at Paraywa Dispensary at a contract sum of Kshs.2,499,591 which was fully paid by 30 December, 2024. However, physical inspection in the month of June 2025 found the completed facility non-operational because it lacked a water source. Further, the department had not budgeted for this essential component.

In the circumstances, the value for money on the expenditure of Kshs.2,499,591 incurred on the construction of a septic tank, elevated tank and plumbing system project could not be confirmed.

22. Unused Kruru Dispensary in Riwo Ward

Review of documents revealed that the Department of Health and Sanitation awarded a contract for the construction of Kruru Dispensary at a total cost of Kshs.5,999,137, with the final payment made in February, 2025. Physical inspection in the month of June 2025 confirmed that the building was constructed as per the bill of quantities. However, the dispensary remained non-operational as the project failed to provide for essential utilities and resources including water, electricity, medical equipment and staff.

In the circumstances, the value for money on the expenditure of Kshs.5,999,137 incurred on the construction of the dispensary could not be confirmed.

23. Delayed Operationalization of Nasukuta Export Abattoir Project

Review of records revealed that the Nasukuta Export Abattoir project was initiated in 2018 with a total project cost of Kshs.214,400,000 with an original completion date of March 2022. However, the project remained incomplete with the contract for the supply and installation of export processing equipment remaining outstanding. This deficiency renders the entire abattoir facility non-operational, despite the substantial investment comprising of Kshs.110,000,000 of European Union grant and Kshs.62,000,000 in County counterpart funding.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

24. Delay in Completion of Construction of Governor's Office Complex

Review of records revealed that the County Executive awarded two contracts for the construction of the Governor's Office Complex to the same local contractor: Phase I was awarded on 4 June, 2019 at a contract sum of Kshs.198,475,572 while Phase II was awarded on 12 April, 2024 at a contract sum of Kshs.20,000,000.

Physical inspection of the project in the month of August, 2025 and review of original bill of quantities revealed that, the County Executive changed the office complex floors design from the initial six (6) story building to a four (4) story building. However, the revised architectural design and plan, revised BQ, project implementation committee minutes and recommendations and accounting officers' approvals for the changes were not presented for audit review. The project was incomplete and had stalled while the contractor was not on site.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

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

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 governance were not effective.

Basis for Conclusion

1. Inadequate Facilitation of Internal Audit Department

The internal audit function was under-resourced with only two (2) staff members, severely constraining its capacity to execute the approved annual work plan. Further, the budget lacked provision for essential operational requirements with no dedicated motor vehicle and fuel allocations, fundamentally impeding its mobility and field audit capabilities. This was contrary to Regulation 167(8) of the Public Finance Management (County Governments) Regulations 2015, which mandates that accounting officers ensure the audit committee and internal audit function are adequately funded and supported.

In the circumstances, the effectiveness of the internal audit function in ensuring presence of strong internal controls could not be confirmed.

2. Lack of Updated Project Implementation Status Report

Review of records revealed that Management failed to prepare the mandatory monthly progress reports on all procurement contracts. Further the project implementation status report lacked critical details including the contract description, number, value, commencement date, current status, amount paid, and expected completion date. This was in violation of Regulation 140(1) of the Public Procurement and Asset Disposal Regulations, 2020, which requires the head of the procurement function to prepare and submit such detailed monthly reports to the accounting officer.

In the circumstances, the effectiveness of Management in monitoring and control of projects implementation could not be confirmed.

3. Failure to Update the Bank Account Register

Review of the bank records register revealed that the County Executive maintained two hundred and seventeen (217) bank accounts. However, the register lacked mandatory data elements required by law including bank account types, authorized signatories, account opening dates, specific account purposes, annual account balances and official Treasury approval references. This was contrary to Regulation 87(3) of the Public Finance Management (County Governments) Regulations, 2015, which requires an accounting office to maintain complete, current and approved records of all bank accounts with specified details.

In the circumstances, the effectiveness of Management in the control and safeguarding of the County's bank accounts could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors

compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 December, 2025

Appendix 1: Unresolved Prior Year's Audit Matters

S.No	Period	Item	Audit Issue
1	2023/2024	Inaccuracies in Own Source Revenue	Revenue of Kshs.185,480,000 could not be confirmed due to lack of full automation and an updated valuation roll.
2	2023/2024	Pending Accounts Payables amounting to Kshs.321,655,763	Pending bills from the year distort financial statements and adversely affect subsequent years' budgets.
3	2023/2024	Two (2) Stalled Construction Projects	Multiple high-value projects (Tourist Hotel, Education Office, Governor's Complex) were stalled, with funds spent but no value realized.
4	2023/2024	High Wage Bill	The wage bill was 44% of total revenue, breaching the legal limit of 35%.
5	2023/2024	Breach of 1/3 Basic Salary Rule	Some employees' net pay was less than one-third of their basic salary, violating the Employment Act.
6	2023/2024	Non-Compliance on Staff Ethnicity	90% of new hires and 85% of total staff were from the dominant ethnic community, violating the County Government Act and National Cohesion Act.
7	2023/2024	Lack of Enforcement of Audit Recommendations	No effective system to monitor the implementation of internal audit recommendations.

Appendix 2: Non- Compliance with Provisions of Facility Improvement Financing (FIF) Act

Hospital	Amount Deposited In the County Collection Accounts FIF	Amount Transferred Back to the Hospital	Amount Retained at the County FIF Accounts
	Kshs.	Kshs.	Kshs.
Kapenguria Referral Hospital	12,344,000	12,344,000	0
Kacheliba Level-4 Hospital	14,833,789	12,404,362	2,429,427
Sigor Level-4 Hospital	9,221,764	7,233,243	1,988,521
Chepareria Leve-4 Hospital	7,270,429	6,230,975	1,039,454
Total	43,669,982	38,212,580	5,457,402

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

Description	Notes	FY 2024 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	6,468,724,531
Total Revenue		6,468,724,531
Expenses		
Employee Costs	7	3,011,654,291
Use of Goods and Services	8	1,471,281,394
Transfers to other Government Entities	9	753,562,874
Depreciation and Amortization Expense	10	154,931,728
Other Grants and Subsidies	11	393,262,119
Social Benefits	12	66,256,451
Total Expenses		5,850,948,857
Net Surplus for the year		617,775,674

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

..... *Naomi Lemreng*

Name: Naomi Lemreng

Ag. Chief Officer Finance

.....
Name Haron Muruny

Director Accounting Services

ICPAK M/No: 26158

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11. Statement of Financial Position as at 30 June 2025


	Notes	FY 2024 2025	Opening Statement
		Kshs	1st July 2024 Kshs
Assets			
Current Assets			
Cash and Cash equivalents	13	179,761,617	126,243,639
Total Current Assets		179,761,617	126,243,639
Non-Current Assets			
Property, Plant and Equipment	14	1,407,398,580	844,761,894
Total Non- Current Assets		1,407,398,580	844,761,894
Total Assets (A)		1,587,160,197	971,005,533
Liabilities			
Current Liabilities			
Trade and Other Payables	15	180,498,414	210,809,113
Refundable Deposits and Prepayments	16	71,229,559	42,539,870
Total Current Liabilities		251,727,973	253,348,983
Non-Current Liabilities			
Total Non- Current Liabilities		-	
Total Liabilities (B)		251,727,973	253,348,983
Net Assets(A-B)		<u>1,335,432,224</u>	<u>717,656,550</u>
Represented By:			
Accumulated Surplus		490,670,330	(27,105,344)
Capital Fund		844,761,894	844,761,894
Net Assets		<u>1,335,432,224</u>	<u>717,656,550</u>

The financial statements set out on page 2 to 6 were signed by:



Name: Naomi Lemreng

Ag. Chief Officer Finance



Name: Haron Muruny

Director Accounting Services

ICPAK M/No: 26158

County Executive of West Pokot
Annual Report and Financial Statements for the year ended June 30, 2025.

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

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30 th June 2023 (cash basis)	83,703,769			83,703,769
Adjustments:				
Recognition of Assets			844,761,894	844,761,894
Recognition of Liability	(210,809,113)			(210,809,113)
Accumulated Deficit as 30th June 2024	(127,105,344)		844,761,894	717,656,550
As at July 1, 2024	(127,105,344)		844,761,894	717,656,550
Surplus for the year	617,775,674		-	617,775,674
As at June 30, 2025	490,670,330		844,761,894	1,335,432,224

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

Description		FY 2024 2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		6,468,724,531
Miscellaneous Revenue		
Total receipts		6,468,724,531
Payments		
Employee costs		3,011,654,291
Use of goods and services		1,452,543,662
Transfers to other Government Entities		750,527,771
Other Grants and Subsidies		391,644,975
Social Benefits		60,430,471
Total		5,666,801,170
Changes in Working Capital		
Decrease in Diferred Income		
Increase in Payables (Deposits)		(28,689,689)
Total payments		5,638,111,481
Net cash flows from/(used in) operating activities	17	830,613,050
Cash flows from investing activities		
Purchase of PPE		777,095,072
Net cash flows from/(used in) investing activities		777,095,072
Cash flows from financing activities		
Net cash flows from financing Activities		-
Net increase/(decrease) in cash &Cash equivalents		53,517,978
Cash and cash equivalents at 1 July 2024	13	126,243,639
Cash and cash equivalents at 30 June 2025	13	179,761,617

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025: Recurrent and Development Budgets Combined

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget Carry Overs (Special Purpose A/c)	83,560,566	-	83,560,566	83,560,566	-	100%
Receipts						
Transfers from the CRF	6,830,536,545	290,155,584	7,120,692,129	6,468,724,531	651,967,598	91%
Other Receipts						
Total Receipts	6,914,097,111	290,155,584	7,204,252,695	6,552,285,097	651,967,598	91%
Payments						
Compensation of Employees	3,061,620,988	(47,581,805)	3,014,039,183	3,011,654,291	2,384,892	100%
Use of Goods and Services	1,372,475,292	98,964,852	1,471,440,144	1,452,543,662	18,896,482	99%
Transfers to other Government Units	1,489,367,652	(321,747,395)	1,167,620,257	750,527,771	417,092,486	64%
Other Grants and Transfers	40,000,000	376,990,000	416,990,000	391,644,975	25,345,025	94%
Social Security Benefits	59,377,124	37,706,189	97,083,313	60,430,471	36,652,842	62%
Acquisition of Assets	886,256,055	145,823,743	1,032,079,798	777,095,072	254,984,726	75%
Other Payments	5,000,000	-	5,000,000	-	5,000,000	0%
Total	6,914,097,111	290,155,584	7,204,252,695	6,443,896,242	760,356,453	89%
Surplus	-	-	-	108,388,855		

Reconciliation table

	Operating	Financing	Investing	Total
Actual amounts on comparable basis presented in the budget and actual comparative statement	108,388,855	-	-	108,388,855
Classification Differences				-
Deposits and Retentions	71,229,559			71,229,559
Closing Bank Balances for FY 2023 2024				-
Development SPA	43,913			43,913
Recurrent Account SPA	99,290			99,290
Actual in the Statement of Cashflows	179,761,617	-	-	179,761,617

Budget Notes

1. Transfers to other Government Units (64%) this is as a result of non-disbursement of donor funds.
2. Social Security Benefits (62%) payments for Gratuity awaiting verification.
3. Acquisition of Assets (75%) delay in contract execution resulting to rollovers

15. Notes to the Financial Statements

1. General Information

County Government of West Pokot is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities includes offering services to citizens, implementation and management of county government policies, programs, and laws in accordance with the Constitution and county legislation.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The County Executive has taken advantage of the transition provisions outlined in IPSAS 33 and adopted a phased approach in preparation of its financial statements. This is the first transitional financial statement and the County Executive has recognized all financial assets, including cash and cash equivalent and liabilities which includes trade and other payables. The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the County Executive.

These financial statements were authorised for issue by the accounting officer on 31st August 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 30th June 2025.

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.

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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. Judgement is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

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

Purpose and nature of financial instruments

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

Climate change obligations

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

Physical assets

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

3. Adoption of New and Revised Standards

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></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</p>

**County Executive of West Pokot
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Standard	Effective date and impact:
	financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45- Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

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

Standard	Effective date and impact:
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This

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Standard	Effective date and impact:
	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.
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> 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.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. <i>iii.</i> Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfillment of the set conditions.

ii) Revenue from exchange transactions

Interest income

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

Dividends

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

Rental income

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

b) Budget information

The original budget for FY 2024 2025 was approved by the County Assembly on June 2024 . Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 290,155,584 on the 2024 2025 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

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

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over the period. Investment properties are derecognized either

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when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

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

e) Right of use asset

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

f) Tangible Natural Resources

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

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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.

g) Intangible assets

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

h) Research and development costs

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

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

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

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The

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

i. Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

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.

ii. Financial liabilities

Classification

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

j) Inventories

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

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

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

k) Provisions

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

l) Contingent liabilities

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

m) Contingent assets

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

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements

o) Changes in accounting policies and estimates

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

p) Employee benefits

Retirement benefit plans

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

q) Foreign currency transactions

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

r) Borrowing costs

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

s) Related parties

The County Government 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, Directors and senior managers.

t) Service concession arrangements.

The *Entity* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership,

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beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) Cash and cash equivalents

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

v) Comparative figures

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

w) Subsequent events

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

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.

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6. Transfers from CRF

Nature of Transfer	Amount Recognized to Statement of Financial Performance.	Amount Deferred under Deferred Income.	Total Transfers for the Period Ended June 2025
			FY 2024 2025
	Kshs	Kshs	Kshs
Recurrent	4,864,132,128	-	4,864,132,128
Development	1,316,796,471	-	1,316,796,471
Special Purpose Transfers	287,795,932	-	287,795,932
Total	6,468,724,531	-	6,468,724,531

7. Employee Costs

Description	FY 2024 2025
	Kshs
Basic salaries of permanent employees	2,535,597,761
Basic wages of temporary employees	49,032,188
Social Health Insurance Fund	44,987,458
Pension and other social security contributions	210,512,469
Employer contributions to compulsory national social security schemes	78,366,440
Employer contributions to compulsory national health insurance schemes	18,198,952
Housing Levy Fund	74,959,023
Total Employee costs	3,011,654,291

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

8. Use of Goods and Services

Description	FY 2024 2025
	Kshs
Utilities, supplies and services	44,840,494
Communication, supplies and services	8,700,704
Domestic travel and subsistence	390,815,228
Foreign travel and subsistence	10,917,899
Printing, advertising, and information supplies & services	28,849,390
Rentals of produced assets	4,750,904
Training expenses	14,707,926
Hospitality supplies and services	57,650,119
Insurance costs	208,717,006
Specialized materials and services	302,701,321
Other operating expenses	49,749,289
Office and general supplies and services	50,693,204
Fuel Oil and Lubricants	93,270,354
Routine maintenance – vehicles and other transport equipment	76,405,741
Routine maintenance – other assets	21,828,493
Purchase of Certified Seeds, Breeding Stock and Live Animals	106,683,322
Total	1,471,281,394

9. Transfers to Other Government Entities

Description	FY 2024 2025
	Kshs
Current Grants to Government Agencies and other Levels of Government	160,712,799
Capital Grants to Government Agencies and other Levels of Government	588,206,872
Other Capital Grants and Transfers	4,500,000
Transfers to CRF from SPA (Development and Recurrent)	143,203
Total	753,562,874

10. Depreciation and Amortization Expense

Description	FY 2024 2025
	Kshs
Property, plant and equipment	154,931,728
Intangible assets	-
Investment property carried at cost	-
Total	154,931,728

11. Other Grants and Subsidies

Description	FY 2024 2025
	Kshs
Scholarships and other educational benefits	350,000,000
Emergency Relief	43,262,119
Total Grants and Subsidies	393,262,119

12. Social Benefits

Description	FY 2024 2025
	Kshs
Government Pension and Retirement Benefits	66,256,451
Total social benefit expenses	66,256,451

13. Cash and Cash Equivalents

Description	FY 2024 2025	Opening Statement
		1st July 2024
	Kshs	Kshs
	45,809	1st July 2024
	Kshs	Kshs
Central Bank of Kenya, Ac no 1000171127 KShs West Pokot County Recurrent Account	151,957	99,290
Central Bank of Kenya, Ac no 1000171038 KShs West Pokot County Development Account	60,539,246	43,913
Central Bank of Kenya Ac no 1000314109 KSh West Pokot Ccounty KRB Account	75,264	75,264

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Central Bank of Kenya, Ac no 1000314966 KSh West Pokot County THS Health Facility Account	2	2
Central Bank of Kenya, Ac no 1000451548 KSh West Pokot County KDSP Account	-	13,010,485
Central Bank of Kenya, Ac no 1000465058 KSh West Pokot County Covid 19 Emergency Response Account	7,121	7,121
Central Bank of Kenya, Ac no 1000491558 KSh West Pokot County Climate Change Account	47,758,468	70,467,694
Central Bank of Kenya, Ac no 1000422138 KSh West Pokot County Deposit and Suspense Account	71,229,559	42,539,870
Total	179,761,617	126,243,639

13.B Other Disclosures

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2024-2025	FY 2023 - 2024
				Kshs
Central Bank of Kenya, Ac no 1000171577 KShs West Pokot County Revenue Fund Account	1000171577	Revenue	214,326,846	19,436,984
Central Bank of Kenya, Ac no 1000737522 KSh West Pokot County Equalisation fund	1000737522	Development	1,661,853	-
Central Bank of Kenya, Ac no 1000746588 KSh West Pokot County Equalisation fund Deposit	1000746588	Development	44,152,571	-
Kenya Commercial Bank Kapenguria Ac No. 1260549933 West Pokot County Health Facilities Account	1260549933	Operations	612,664	1,407
Kenya Commercial Bank Kapenguria Ac no.1151279188 West Pokot County HSSF West Pokot County	1151279188	Operations	88	88
Kenya Commercial Bank Kapenguria Ac No. 1145862810 West Pokot County Kacheliba Sub-County FIF Collections Account	1145862810	Operations	1,514,653	109,124
Kenya Commercial Bank Kapenguria Ac No. 1267071362 West Pokot County Kacheliba Sub-County FIF Operations Account	1267071362	Operations	2,010,230	202,348
Kenya Commercial Bank Kapenguria Ac No. 1267071257 West Pokot	1267071257	Operations	337,661	6,240,490

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County Chepareria Sub-County FIF Operations Account				
Kenya Commercial Bank Kapenguria Ac no. 1182402844 Kapenguria County Referral Hospital Operations Account	1182402844	Operations	630,617	5,299,499
Kenya Commercial Bank Kapenguria Ac no. 1106262182 Kapenguria County Referral Hospital FIF Collection Account	1106262182	Operations	7,667,632	387,446
Kenya Commercial Bank Kapenguria Ac no. 1342077563 County Referral Hospital FIF Collections Account	1342077563	Operations	200,776	-
Kenya Commercial Bank Kapenguria Ac no. 1267071141 Sigor Sub County Hospital FIF Operations Account	1267071141	Operations	1,465,520	1,852
Kenya Commercial Bank Kapenguria Ac no. 1239995326 West Pokot Nasukuta EU IDEAS	1239995326	Development	532,399	5,575,678
Kenya Commercial Bank Kapenguria Ac. No. 1334742693 Kapenguria Municipality- KUSP UIG Account	1334742693	Recurrent	1,498,610	-
Kenya Commercial Bank Kapenguria Ac no. 1335024026 Chepareria Municipality-KUSP UDG Account	1335024026	Development	4,575,289	-
Cooperative Bank Kapenguria Ac no. 01141852266100 WPC Emergency Locust Response (Closed)	1141852266100	Development	-	37,146,979
Kenya Commercial Bank Kapenguria Ac No. 1268529370 West Pokot Sub County FIF Operations account (CHMT)	1268529370	Operations	6,505,183	2,764,015
Cooperative Bank Kapenguria Ac no. 01141694710300 WPC Executive Staff Car Loan and Mortgage Account (Loan)	1141694710300	Operations	148,028	600,505

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Cooperative Bank Kapenguria Ac no. 01141694710301 WPC Executive Staff Car Loan and Mortgage Account (Repayment)	1141694710301	Operations	43,972,963	18,662,960
Kenya Commercial Bank Kapenguria Ac No. 1257402498 West Pokot County Cooperative Development Fund Account	1257402498	Development	11,540,585	10,031,851
Kenya Commercial Bank Kapenguria Ac No. 1316439917 West Pokot County Cooperative Development Fund Account	1316439917	Operations	568	-
Kenya Commercial Bank Kapenguria Ac No. 1106207744 Kapenguria Water and Sewerage Account	1106207744	Operations	247,751	-
Kenya Commercial Bank Kapenguria Ac No. 1108175847 Kapenguria Water and Sewerage Account	1108175847	Operations	545,704	-
Kenya Commercial Bank Kapenguria Ac No. 1110817517 Kapenguria Water and Sewerage Account	1110817517	Operations	1,943,490	-
Cooperative Bank Kapenguria A/C No 01141852432400 WPC Bursary and Infrastructure Development Fund	1141852432400	Operations	514,706,620	342,580
Equity Bank Kapenguria Ac no. 1070262229797 WPC Bursary and Infrastructure Development Fund	1070262229797	Operations	6,114	6,114
Equity Bank Kapenguria Ac No. 0330193456897 Sigor Youth Polytechnic	330193456897	Operations	105	1,177
Kenya Commercial Bank Kapenguria Ac No. 1112740147 Chepareria Youth Polytechnic	1112740147	Operations	51776	12,827
Kenya Commercial Bank Kapenguria Ac No. 11108666852 Kapenguria Youth Polytechnic	11108666852	Operations	1407423	204,326
Kenya Commercial Bank Kapenguria Ac No. 1110835574 Ortum Youth Polytechnic	1110835574	Operations	308369	11,517
Kenya Commercial Bank Kapenguria Ac No.	1110985231	Operations	90364	2,408

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1110985231 Sina Youth Polytechnic				
Kenya Commercial Bank Kapenguria Ac No. 1111077630 Kodich Youth Polytechnic	1111077630	Operations	22103	20,970
Kenya Commercial Bank Kapenguria Ac No. 1310131546 Tamugh Youth Polytechnic	1310131546	Operations	2021	1,151
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account	1070260824340	Operations	2,637,000	263,967
Kenya Commercial Bank Kapenguria Ac no. 1197892931 Sigor Sub County Hospital NHIF Account	1197892931	Operations	984,503	45,216
Cooperative Bank Kapenguria Ac no. 01141852266100 WPC Food Systems and Resilience	1141852266100	Operations	17,452	-
Kenya Commercial Bank Kapenguria Ac No. 1144925754 West Pokot County Chepareria Sub-County Free Maternity Account	1144925754	Operations	582,255	574
Total			866,907,786	107,374,053

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Notes to the Financial Statements (Continued)

14. Property, Plant and Equipment

	Land	Buildings	ROADS(Grave	CIVIL WORKS	Furniture and fittings	Computers & ICT Equipment	MOTOR VEHICLES	Work in progress	Total
Depreciation Rate		2-10%	0.2	2-20%	0.13	0.33	10-16.67%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	4,000,000	227,837,626	240,252,254	156,183,254	31,226,288	50,711,807	1,100,000	133,450,665	844,761,894
Additions	7,300,000	284,640,766	223,112,777	181,446,471	11,932,272	68,662,786		73,924,007	851,019,079
Transfer/Adjustments	-	-	-	-	-	-	-	(133,450,665)	(133,450,665)
As At 30th Jun 2025	11,300,000	512,478,392	463,365,031	337,629,725	43,158,560	119,374,593	1,100,000	73,924,007	1,562,330,308
Depreciation for the year	-	10,249,568	92,673,006	6,752,595	5,394,820	39,751,739	110,000	-	154,931,728
As At Jun 2025	-	10,249,568	92,673,006	6,752,595	5,394,820	39,751,739	110,000	-	154,931,728
Net Book Values									
Opening Bal as at 1st July 2024	4,000,000	227,837,626	240,252,254	156,183,254	31,226,288	50,711,807	1,100,000	133,450,665	844,761,894
As At 30th June, 2025	11,300,000	502,228,824	370,692,025	330,877,130	37,763,740	79,622,854	990,000	73,924,007	1,407,398,580

Notes to the Financial Statements (Continued)

15. Trade and Other Payables

Description	FY 2024 2025		Opening Statement	
			1 st July 2024	
	Kshs		Kshs	
Trade payables	180,498,414		210,809,113	
Payments received in advance				
Total Trade and other Payables	180,498,414		210,809,113	
Ageing analysis:	FY 2024	%	Opening balance	% of the
(Trade and other payables)	2025			Total
Under one year	156,207,423	87%	210,809,113.00	100%
1-2 years	24,290,991	13%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (tie to above total)	180,498,414	100%	210,809,113.00	100%

16. Refundable Deposits and Prepayments

Description	FY 2024 2025		Opening Statement	
			1 st July 2024	
	Kshs		Kshs	
Customer deposits	71,229,559		42,539,870	
Total deposits	71,229,559		42,539,870.00	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	71,229,559	100%	42,539,870	100%
1-2 years		0%	-	%
2-3 years	-	0%	-	%
Over 3 years	-	0%	-	%
Total	71,229,559	100%	42,539,870	100%

17. Cash Generated from Operations

	FY 2024 2025
	Kshs
Surplus for the year before tax	617,775,674
Adjusted for:	
Depreciation	154,931,728
Increase in payables	57,905,648
Net cash flow from operating activities	830,613,050

18. 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:

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 xxxx. 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

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the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Financial Risk Management

iii) Market risk

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

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

a) Foreign currency risk

The Entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

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

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.

b) Interest rate risk

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

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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 : KShs . A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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:

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

iv) Capital Risk Management

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

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

Other related parties include:

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

20. Segment Information

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

21. Contingent Assets and Contingent Liabilities

Contingent Liabilities

	NATURE OF CONTIGENT LIABILITY	PAYEE	AMOUNT
S/NO	A. Court CaseS Against the Entity		
1	KITALE ENVIRONMENT AND LANC COURT-CASE NUMBER: ELCLC/E043/2025 FRIDAH CHEYECH KANYOTU V COUNTY GOVERNMENT OF WEST POKOT	FRIDAH CHEYECH KANYOTU	45,000,000
2	ELDORET SMALL CLAIMS COURT-CASE NUMBER: SCC/E611/2024-SAMUEL MWAKULO NZELE V COUNTY GOVERNMENT OF WEST POKOT	SAMUEL MWAKULO NZELE	1,000,000

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3	ELRC AT ELDORET CAUSE NO. E002 OF 2023, DOREEN JEMOSOP CHIRCHIR AND 37 OTHERS VS THE COUNTY GOVERNMENT OF WEST POKOT, THE COUNTY SECRETARY OF WEST POKOT AND THE WEST POKOT COUNTY PUBLIC SERVICE BOARD.	DOREEN JEMOSOP CHIRCHIR AND 37 OTHERS	50,000,000
4	POKOT FARMERS' CO-OPERATIVE LTD & -VS-COUNTY GOVERNMENT OF WEST POKOT.	POKOT FARMERS' CO-OPERATIVE LTD	500,000
5	KITALE ELC NO.125 OF 2016 JOSEPH GICHINA VS COUNTY GOVERNMENT OF WEST POKOT	JOSEPH GICHINA MUHORO	10,000,000
6	KITALE ELC NO.103 OF 2016 JOSEPH GICHINA MUHORO -VS- COUNTY GOVERNMENT OF WEST POKOT	JOSEPH GICHINA MUHORO	7,000,000
7	KAPENGURIA SENIOR PRINCIPAL MAGISTRATES COURT CIVIL SUIT NUMBER E015 OF 2024 DORINE ESENGOLE V CGWP	DORINE ESENGOLE	1,000,000
8	ELDORET SMALL CLAIMS COURT- CASE NUMBER: SCC/E609/2024- SHANICE JEMUTAI (SUING THROUGH NEXT FRIEND IAN KIPKPRIR)S AMUEL MWAKULO NZELE V COUNTY GOVERNMENT OF WEST POKOT	SHANICE JEMUTAI	1,000,000
9	KITALE EMPLOYMENT AND LABOUR RELATIONS COURT- MISCELLENOUS APPLICATION NUMBER E003- JULIA CHEPKORIR LOYATUM VS COUNTY GOVERNMENT OF WEST POKOT	JULIA CHEPKORIR LOYATUM	2,000,000
10	KITALE EMPLOYMENT AND LABOUR RELATIONS COURT- MISCELLENOUS APPLICATION NUMBER E002- MUSA PKITE LORISO VS COUNTY GOVERNMENT OF WEST POKOT	MUSA PKITE LORISO	2,000,000
11	KITALE EMPLOYMENT AND LABOUR RELATIONS COURT- MISCELLENOUS APPLICATION NUMBER E005- ROTINO PKOPUS CYRIL VS COUNTY GOVERNMENT OF WEST POKOT	ROTINO PKOPUS CYRIL	2,000,000
12	KITALE EMPLOYMENT AND LABOUR RELATIONS COURT- MISCELLENOUS APPLICATION NUMBER E004- JACOB AMEME VS	JACOB AMEME	2,000,000

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	COUNTY GOVERNMENT OF WEST POKOT		
13	PSC COUNTY APPEAL NO.006 OF 2024-BETT CHEMURKUI V CGWP	BETT CHEMURKUI	2,000,000
14	PSC COUNTY APPEAL NO.062 OF 2024-BENSON KERUMON KOITALEL V CGWP	BENSON KERUMON KOITALEL	2,000,000
15	NAKURU CHIEF MAGISTRATE'S COURT- EAST AFRICA BAGGING CO. V CGWP	EAST AFRICA BAGGING CO	862,037
16	ARBITRATION BETWEEN LOMUT KENYA LIMITED V CGWP	LOMUT KENYA LIMITED	13,000,000
17	KAPENGURIA HIGH COURT CASENO. E002/2025-TRIDENT INSURANCE CO.LTD VS CGWP	TRIDENT INSURANCE CO.LTD	30,547,335
	TOTAL		171,909,372
	B. Contingent Liabilities Arising from Contracts		
18	SUPPLY AND DELIVERY OF MAIZE SEEDS	KENYA SEED	44,461,636
19	PROPOSED CONSTRUCTION OF TUITION BLOCK FOR AGRIC TRAINING CENTER AT KERINGATE PHASE 2	JYAN CONSTRUCTION COMPANY LTD	12,770,658
20	SUPPLY, DELIVERY, CUSTOMIZATION AND COMMISIONING OF REVENUE COLLECTION SYSYTEM	SENSE NETWORK ENTERPRISES	3,250,000
21	OUTSTANDING GRATUITY	LAPFUND	93,331,422
22	CONSTRUCTION OF ECDE CLASSROOM AT ST. JOHN SENGELEL-SEKEER	KARAPOGH CONTRACTORS LTD	704,074
23	CONSTRUCTION OF TWO ECDE CLASSROOMS AT KAIPAMOYOS/POGHOI IN SEKERR WARD	TWINCOM ENTERPRISES LTD	1,043,443
24	SUPPLY AND DELIVERY OF CLEANING MATERIALS FOR KCRH	PILAKER CONSTRUCTION CO. LTD	1,245,080
	TOTAL		156,806,313
	GRAND TOTAL		328,715,685

22. Events after the Reporting Period

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

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23. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

24. Currency

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

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16. Appendix

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccuracies in Exchequer Releases	<p>The difference between the exchequer releases amount as per the CRF financial statements and the exchequer releases amount as per the executive financial statements is as a result of Kshs. 2,162,181 which represents cash transferred to FLOCA Special Purpose CBK account from FLOCA Commercial Bank Account.</p> <p>The management concurs that the amount should have been reflected as transfers from other government entities and not as exchequer releases. However, the misclassification does not have an effect on the accuracy of the total receipt amount of Kshs.5,967,223,847.00 reflected in the statement of Receipts and Payments</p>	Resolved	Resolved
2	Inaccuracies in Transfers to Other Government Entities	Returns to CRF amounting to Kshs 46,884,886 was reflected in note 10 as an adjustment of Kshs. 46,884,886 to the fund balance brought forward. This	Resolved	Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		adjustment represents the return to CRF account at the beginning of the year.		
3	Inaccuracies in Own Source Revenue	<p>The management has initiated the process of preparing the valuation roll by allocating resources in the budget estimates for FY 2025-2026</p> <p>Through the financing by Kenya Devolution Support Programme under the budget estimates for FY 2024-2025, funding for automation of Sigor Sub-County Hospitals were factored, however, the funds have not been disbursed to date.</p> <p>The county executive is onboarding the outstanding revenue streams to its official Revenue Collection System progressively upon availability of the required data.</p>	Not Resolved	30 th June, 2026
4	Budgetary Control and Performance	The underfunding was attributed late exchequer releases which slowed down absorption rates by county departments as procurement of projects could not be	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		concluded and paid for during the financial year. The unabsorbed funds were factored in the subsequent budget of FY 2024-2025 as rollovers.		
5	Pending Accounts Payables	Late exchequer releases slowed down absorption rates by county departments as procurement of projects could not be concluded and paid for during the financial year. The unabsorbed funds were factored in the subsequent budget of FY 2024-2025 as rollovers, the bills have been paid as at now.	Resolved	
6	Completed but Unutilized Projects	<p>The three completed health facilities are now operational. They have been equipped and all ancillary connections and services put in place. They include Ywalateke Dispensary, an Incinerator and Ablution Block at Kacheliba Sub-County Hospital.</p> <p>The construction of Katikomor Dispensary is complete and will be operationalized in the FY 2025-2026</p>	Not Resolved	31/08/2025

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Reference No. on the external audit Report	Issue / Auditor	Observations from Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		All the referred roads are in use.		
7	Stalled Construction of a Male Ward at Kacheliba Sub-County Hospital	The Male Ward at Kacheliba Sub-County Hospital is complete. The funds for equipping have been factored in the budget estimates for FY 2025-2026.	Resolved	30/06/2025
8	Stalled Completion of Pkepoch Tourist Hotel and Hospitality Development Centre	The management has allocated funds in the approved budget for FY 2025-2026 for revival of the project as it seeks to solicit for investors under Public Private Partnership arrangement to complete, customize and operationalize the Pkepoch Tourist Hotel and Hospitality Development Center.	Not Resolved	
9	Stalled Completion of Ladies Hostel at Chesta Teachers Training College	The contractor has since completed the works and handed over the project to the client. It is still under the six (6months) defects liability period. Find the attached copies of: - I. Certificate of practical completion II. Handing over certificate III. Pictorial evidence.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		The payments made to the contractors were fully supported and approved by the project manager and the accounting officer.		
10	Stalled Completion of Education Administration Office Block in Kapenguria	The Construction of Education Office Block is ongoing and within the contract period with funding provided in the approved budget FY 2025-2026.	Not Resolved	30/08/2025
11	Delay in Completion of Construction of Governor's Office Complex	The management has provided resources to revive the construction of Governor's office complex in the approved budget for FY 2025-2026. The management takes cognizance of the fact that the project magnitude still requires significant funding. In order to complete the project, resources will be provided through a multi year budgeting approach.	Not Resolved	
12	Partial Implementation of the e-Procurement System	The E-Government Procurement will be fully implemented in the FY 2025-2026. Staff have been fully trained and are ready for the system rollout.	Not Resolved	

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Reference No. in the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
13	Non-Compliance with Law on Fiscal Responsibility Relating to Wage Bill	The management has taken steps including staff rationalization, redeployment, and reducing new employments except for critical functions such as health personnel and Early Childhood Development teachers.	Not Resolved	
14	Non-Compliance with the One-Third Basic Rule Policy	<p>The non-compliance has been occasioned by new statutory deductions introduced under recent budgets, including: 1.5% Affordable Housing Levy, 2.75% Social Health Insurance Fund (SHIF), Increased NSSF contributions and revised PAYE brackets</p> <p>These have shrunk net income to below the legal threshold, especially for loan-bound employees.</p> <p>The management continues to monitor the payroll deduction to ensure compliance with the one-third basic rule policy.</p>	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
15	Failure to Publish and Publicize Tenders and Contracts	The management has published all 2693 tenders awarded as at 30 th June, 2025 for FY 2024-2025 on the Public Procurement Information Portal in full compliance to Section 138 of the Public Procurement and Asset Disposal Act, 2015 and Executive Order No. 2 of 2018	Resolved	
16	Irregular Commitment of Funds	The management strives to comply with Regulation 50(1) of the Public Finance Management (County Governments) Regulations, 2015 by processing commitments before 31 st May of each year save for cases where supplementary budgets are approved late, the accounting officers authorize the commitments.	Not Resolved	
17	Non-Compliance with Law on Staff Ethnic Composition	The county faces challenges in attracting staff from other regions due to its status as a hardship area and insecurity perceptions.	Not Resolved	
18	Lack of Valuation Roll	The management has initiated the process of preparing the valuation roll by allocating resources in the budget estimates for FY 2025-2026.	Not Resolved	30/06/2026

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Reference No. in the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
19	Internal and External Performance Appraisal on the Internal Audit Department	The internal audit and audit committee conducted self- assessments, and gaps were identified and documented. The management plans to address these gaps.	Not Resolved	
20	Lack of Enforcement of Internal Audit Recommendations	The management has established a policy framework for enforcing internal audit recommendation	Not Resolved	

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Naomi Lemreng

Naomi Lemreng
Chief Officer for Finance and Economic Planning

Date *25/11/2025*

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Appendix II: Projects implemented by County Government of West Pokot

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
COMPLETION OF GOVERNOR'S OFFICE COMPLEX PHASE II	225,788,483.04	225,788,483.04	100%	227,000,000	225,788,483.04	GOK
CONSTRUCTION OF GUARD HOUSE AT GOVERNOR'S RESIDENCE	1,000,000.00	1,000,000.00	100%	1,000,000	1,000,000	GOK
PROPOSED ELECTRICAL INSTALLATION WORKS FOR POWER SUPPLY CABLE TO THE GOVERNORS RESIDENCE	1,973,160.00	664,500.00	100%	664,500	664,500	GOK
COMPLETION OF PARKING AT TREASURY BUILDING(INSTALLATION OF PARKING SHADES)	4,981,922.10	4,981,922.10	100%	5,000,000	4,981,922.10	GOK
PROPOSED PERIMETER WALLING AT COUNTY TREASURY OFFICE	4,999,994.40	4,999,994.40	100%	5,000,000	4,999,994.40	GOK
COMPLETION OF PERIMETER WALL AND GATE	1,999,900.00	1,379,241.38	70%	2,000,000	1,379,241.38	GOK
KDSP LEVEL II GRANT(ROLLOVER - COMPLETION OF MRI UNIT)	52,177,422.00	65,187,907.00	100%	13,010,485	13,010,485.00	GOK
PROPOSED IMPROVEMENT AND MAINTENANCE WORKS FOR KLAYA-KANGOLETIANG	2,300,671.89	2,182,661.80	100%	2,300,672	2,182,661.80	GOK
PROPOSED IMPROVEMENT AND MAINTENANCE WORKS FOR KAMUNONO-KASAKA	2,497,425.54	2,497,425.54	100%	2,500,339	2,497,425.54	GOK
PROPOSED IMPROVEMENT AND MAINTENANCE WORKS FOR NAUYAPONG-LOTUKUM	2,376,473.44	2,376,473.44	100%	2,406,189	2,376,473.44	GOK

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PROPOSED IMPROVEMENT AND MAINTENANCE WORKS AT KOCHAR-SIKOWO	1,087,350.24	1,987,350.24	100%	1,990,480	1,987,350.24	GOK
PROPOSED IMPROVEMENT AND MAINTENANCE WORKS AT MONGIT-CHEPKOPEGH	2,112,581.42	2,112,581.42	100%	2,147,378	2,112,581.42	GOK
PROPOSED IMPROVEMENT AND MAINTENANCE WORKS AT KAPARTIL-MOMORO JUNCTION	2,095,428.44	2,095,428.44	100%	2,120,011	2,095,428.44	GOK
PROPOSED IMPROVEMENT AND MAINTENANCE WORKS AT KAPKATA-KETIAM	1,994,713.00	1,994,713.00	100%	2,004,317	1,994,713.00	GOK
CONSTRUCTION OF SLAB AT SICHAN NGASIAN - SOKOGH ROAD - BATEI WARD	1,093,006.00	1,000,157.00	100%	1,093,006	1,000,157.00	GOK
OPENING OF CHICHIA LOTUKUM ROAD	4,997,500.00	4,997,500.00	100%	4,997,500	4,997,500	GOK
MAINTENANCE OF KURION - CHPAGH ROAD - BATEI WARD	1,499,970.17	1,499,970.17	100%	1,500,000	1,499,970.17	GOK
GRADING OF KACHEMOGEN – PSAMAR – CHEPKICHIR ROAD -BATEI WARD	2,999,974.21	2,999,974.21	100%	3,000,000	2,999,974.21	GOK
OPENING OF TENGAR - REPERWO ROAD(DOZER WORKS)- ENDOUGH WARD	2,990,120.95	2,990,120.95	100%	3,000,000	2,990,120.95	GOK
CONSTRUCTION OF BOX CULVERT AT LOKADANY- LOSIAKOMOL BRIDGE- SIYOI WARD	1,999,812.00	1,999,812.00	100%	2,000,000	1,999,812.00	GOK
COMPLETION OF RADIOLOGY AT KCRH	18,500,608.00	10,730,352.64	50%	18,500,680	10,730,352.64	GOK
CONSTRUCTION OF RETAINING WALL OF RADIOLOGY AT KCRH	1,499,486.00	1,499,486.00	100	1,500,000	1,499,486.00	GOK
PURCHASE OF ICU BEDS AND EQUIPMENTS	3,676,629.00	3,676,629.00	100%	4,000,000	3,676,629.00	GOK

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CONSTRUCTION OF THE MAKUTANO SUB COUNTY HOSPITAL	52,304,655.00	52,304,655.00	100%	9,414,660	9,414,660.00	GOK
UPGRADING OF SIGOR SUBCOUNTY HOSPITAL TO LEVEL 4	37,344,511.00	35,456,255.00	95%	40,000,000	10,294,544.20	GOK
CONSTRUCTION OF ABOLUTION BLOCKS AT KCRH	2,499,738.00	1,040,000.00	50%	1,040,000	1,040,000.00	GOK
CONSTRUCTION OF EYE UNIT IN CHEPARERIA SCH	12,851,668.00	12,567,649.99	98%	13,000,000	6,551,936.39	GOK
COMPLETION AND EQUIPPING OF KACHELIBA MODERN KITCHEN	4,113,986.40	4,113,986.40	100%	4,200,000	4,113,986.40	GOK
CONSTRUCTION OF A MODERN MORTUARY AT KCRH (ROLL OVER)	14,356,154.00	14,203,774.20	98.90%	15,000,000	7,348,166.88	GOK
PURCHASE OF DIGITAL PRINTING MACHINE	2,970,490.00	2,970,490.00	100%	3,000,000	2,970,490.00	GOK
FENCING OF ALALE GOK HEALTH CENTRE- ALALE WARD	2,999,090.00		100%	3,000,000		GOK
CONSTRUCTION OF STAFF QUARTERS AT SOBUKWO DISPENSARY- BATEI WARD	1,499,500.00	1,499,500.00	100%	1,500,000	1,499,500.00	GOK
PROPOSED CONSTRUCTION OF STAFF HOUSES AT KERELWA DISPENSARY	2,999,725.00	2,999,180.00	100%	1,256,512	1,256,512.00	GOK
COMPLETION OF KAPCHEMOGEN DISPENSARY	2,999,180.00	-	70%	3,000,000	-	GOK

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COMPLETION OF EDUCATION ADMINISTRATION BLOCK FINISHING OF MAIN WORKS, PLASTER, FLOOR TILES, CEILING , WINDOW PANES, WINDOWS, RAMP AND STAIRS, PAINTING, MECHANICAL WORKS TOILETS, SEPTIC TANK, ACCESS STAIRS FROM MAIN ROAD TO FIRST FLOOR, RETAINING WALL (ROAD SIDE), PARKING	36,612,987.20	11,338,284.44	90%	36,612,987.20	36,612,987.20	GOK
CHESTA TTC - PLASTER, PAINTING, CEILING, FLOOR FINISHING, ELECTRICAL, SEPTIC TANK, PLUMBING WORKS, WATER HARVESTING, WINDOWS, DOORS, STAIRCASE FINISHES,, LANDSCAPING, PAVING AROUND THE BUILDING, EXTERNAL TOILETS,	29,814,545.00	10,118,015.84	100%	30,000,000.00	10,118,015.84	GOK
RENOVATIONS OF BUILDINGS IN NASUKUTA LIC	3,198,311.00	3,198,311.00	100%	3,198,311	3,198,311.00	GOK
CONSTRUCTION OF STANDARD GATE LIC NASUKUTA WITH EXTENSION OF A WALL - ROLLOVER	2,999,731.00	2,999,731.00	100%	3,000,000	2,999,731.00	GOK
PROPOSED RENOVATION OF MAKUTANO MARKET	2,999,991.00	2,999,991.00	100%	2,999,991.00	2,999,991.00	GOK
RENOVATION OF KONYAO MARKET	1,000,000.00	998,900.00	100%	1,000,000.00	998,900.00	GOK
PURCHASE OF SOLAR PUMPS GUNFOS,6 SOLARS OF 275WATTS AND 3 CONTROLLERS LOBOK AND KARON - KAPCHOK WARD	1,999,956.00	1,999,956.00	100	2,000,000	1,999,956.00	GOK

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HAMPUMBS INSTALLATION TO BOREHOLES IN ATEKER, CHEPTUMOT AND KOPEYON-KAPCHOK WARD	999,990.00	999,990.00	100	1,000,000	999,990.00	GOK
CONSTRUCTION OF ABEYON WATER PROJECT AND PIPING TO NAPITIRO DISPENSARY AND NAPITIRO PRIMARY SCHOOL- KAPCHOK WARD	1,999,999.00	1,999,999.00	100	1,999,999	1,999,999.00	GOK
DRILLING OF BORE HOLE AT TEPANYANG-SUAM WARD	2,000,000.00	2,000,000.00	100	2,000,000	2,000,000.00	GOK
DRILLING OF BORE HOLE AT KASIYOYOWO-SUAM WARD	2,000,000.00	2,000,000.00	100	2,000,000	2,000,000.00	GOK
DRILLING OF BORE HOLE AT NAUYAYELEL-SUAM WARD	2,000,000.00	2,000,000.00	100	2,000,000	2,000,000.00	GOK
LEVELING OF KAMPIDEKE FOOTBAL FIELD- KIWAHA WARD	1,499,769.00	1,499,769.00	100	1,500,000	1,499,769.00	GOK
PURCHASE AND SUPPLY OF SPORTING EQUIPMENTS- KODICH WARD	1,499,975.00	1,499,975.00	100	1,500,000	1,499,975.00	GOK
LEVELLING OF CHEPTUYA PRIMARY FIELD - MNAGEI WARD	599,773.00	599,773.00	100	600,000	599,773.00	GOK

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Don or 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	Statement of Financial Position	
FLOCCA	16 Oct 2024	Development	11,000,000		11,000,000					11,000,000
FLOCCA	6 Feb 2025	Development	114,500,000		114,500,000					114,500,000
Food Systems Resilience Project	23 Dec 2024	Development	17,000,000		17,000,000					17,000,000
Food Systems Resilience Project	3 Mar 2025	Development	4,500,000		4,500,000					4,500,000
Food Systems Resilience Project	15 Jul 2025	Development	70,127,132		70,127,132					70,127,132
KUSP	11 Jul 2025	Development	32,309,300		32,309,300					32,309,300
DANIDA	13 Dec 2024	Recurrent	2,014,500		2,014,500					2,014,500
CHPS	19 Jun 2025	Recurrent	24,230,000		24,230,000					24,230,000
CHPS	4 Jul 2025	Recurrent	12,115,000		12,115,000					12,115,000
Total			287,795,932	-	287,795,932	-	-	-	-	287,795,932

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q 1	Q 2	Q3	Q4		
Totum Borehole Water Project – Mnagei Ward,	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture, Environment and Livestock	To provide water to households, Totum Secondary School, support small vegetable gardens for school, and for livestock	Hydro-geosurvey, Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks			4,999,110		FLLoCA Climate Change Resilience Invest Grants(CCR IG) &County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(WCCPC) ●Project Management Committee(PMC) ●County Water Unit
Katumwon Borehole Water Project -Riwo Ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture, Environment and Livestock	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey, Environmental and Social Safeguard screening, SPRs, EIA			4,953,938		FLLoCA Climate Change Resilience Invest Grants(CCR IG) &County	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning

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			Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks				Climate Change Fund (Counter Part Contribution)	Committee(W CCPC) ●Project Management Committee(P MC) ●County Water Unit
APRIKI Borehole Water Project – Kodich Ward,	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture, Environment and Livestock	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey, Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks			4,999,940	FLLoCA Climate Change Resilience Invest Grants(CCRIG) & County Climate Change Fund (Counter Part Contribution)	●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(W CCPC) ●Project Management Committee(P MC) ●County Water Unit
Cheptumot Borehole Water Project-Kapchok Ward,	This is an Integrated FLLoCA sub-project that addresses domestic	To provide water to Households and	Hydro-geosurvey, Environment			4,999,380	FLLoCA Climate Change Resilience	●CG-West Pokot Climate Change Unit(CCU)

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	needs in terms of water, Agriculture, Environment and Livestock	livestock in ASAL area.	al and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks				Invest Grants(CCR IG) & County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ● Contractor ● Ward Climate Change Planning Committee(WCCPC) ● Project Management Committee(PMC) ● County Water Unit
Kalodeke Borehole Water Project–Kiwawa Ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture, Environment and Livestock	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey, Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks		4,999,500		FLLoCA Climate Change Resilience Invest Grants(CCR IG) & County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ● CG-West Pokot Climate Change Unit(CCU) ● Contractor ● Ward Climate Change Planning Committee(WCCPC) ● Project Management Committee(PMC) ● County Water Unit

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Kokwoamuro Borehole Water Project – Alale Ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water, Agriculture, Environment and Livestock	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey, Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks		4,999,800		FLLoCA Climate Change Resilience Invest Grants(CCR IG) & County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(WCCPC) ●Project Management Committee(PMC) ●County Water Unit
Kapsinia Borehole Water Project- Chepareria Ward	This is an Integrated	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey, Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling,		4,999,700		FLLoCA Climate Change Resilience Invest Grants(CCR IG) & County Climate Change Fund (Counter	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(WCCPC) ●Project Management

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			Solarization and Fencing, Erection of Elevation Tanks				Part Contribution	Committee(P MC) ●County Water Unit
Lotiny Borehole Water Project- Batei Ward	FLLoCA sub-project	To provide water to Households and livestock in ASAL area.	Hydro-geosurvey, Environmental and Social Safeguard screening, SPRs, EIA Licensing, Borehole Drilling, Solarization and Fencing, Erection of Elevation Tanks			4,999,500	FLLoCA Climate Change Resilience Invest Grants(CCR IG) &County Climate Change Fund (Counter Part Contribution)	●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(WCCPC) ●Project Management Committee(PMC) ●County Water Unit
Maghany Waterpan –Sekerr Ward,	that addresses domestic	To provide water to Households and livestock in ASAL area.	Environmental and Social Safeguard screening, SPRs, EIA Licensing, Allow			4,999,400	FLLoCA Climate Change Resilience Invest Grants(CCR IG)	●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change

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			Provision For Survey And Design, Site Clearance, Stripping Off Top Soil, Cattle Trough , Construction Of Auxilliary Structures And Environmental Protection				&County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ●Project Management Committee(PMC) ●County Water Unit
ChelangetWaterpan-Masol Ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of water and Livestock.	To Collect Runoff Water for Livestock, Household use and water for non domestic animals.	Environmental and Social Safeguard screening, SPRs, EIA Licensing, Allow Provision For Survey And Design, Site Clearance, Stripping Off Top Soil, Cattle Trough , Construction Of Auxilliary		4,999,900		FLLoCA Climate Change Resilience Invest Grants(CCRIG) &County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(WCCPC) ●Project Management Committee(PMC) ●County Water Unit

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			Structures And Environment al Protection						
Purchase and Distribution of Hass Avocados Livelihood Diversification and Ecosystem Restoration Project- Kopro Location -Wei wei ward	This is a FLLoCA Integrated (Agro Forestry) Sub-project <i>that will improve household income, reduce desertification effect in WeiWei ward.</i>	To improve source of income in households in ASAL area as well increase forest cover in the lowlands	Environment al and Social Safeguard screening, SPRs, EIA Licensing, Supply of Certified Hass Avocado Seedlings, distribution of the Seedlings, Capacity building of beneficiaries in a baraza				3,000,000	FLLoCA Climate Change Resilience Invest Grants(CCR IG) &County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(W CCPC) ●Project Management Committee(P MC) ●County Water Unit
Purchase and Distribution of Hass Avocados Livelihood Diversification and Ecosystem	This is a FLLoCA Integrated (Agro Forestry) Sub-project <i>that will improve household income, reduce desertification</i>	To improve source of income in households in	Environment al and Social Safeguard screening, SPRs, EIA Licensing,				3,000,000	FLLoCA Climate Change Resilience Invest Grants(CCR	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor

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Restoration Project- Nyarpat Location-Tapach Ward	<i>effect in ward Tapach.</i>	ASAL area as well increase forest cover in the lowlands	Supply of Certified Hass Avocado Seedlings, distribution of the Seedlings, Capacity building of beneficiaries in a baraza					IG) &County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ●Ward Climate Change Planning Committee(W CCPC) ●Project Management Committee(P MC) ●County Water Unit
Ecosystem Restoration and Livelihood Diversification Project-Siyoi Ward	This is a FLLoCA Integrated (Agro Forestry & energy) Sub-project aimed at increasing water discharge to Cherangani water towers and protect land beareness hazards in Siyoi Ward.	To increase private forests in Siyoi ward to increase water discharge in Cherangany water towers and protect from future immergence of land slides and soil erosion.	Environmental and Social Safeguard screening, SPRs, EIA Licensing, Supply of tree seedlings, distribution of the Seedlings, Capacity building of beneficiaries in a baraza			3,000,000	FLLoCA Climate Change Resilience Invest Grants(CCR IG) &County Climate Change Fund (Counter Part Contribution)	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(W CCPC) ●Project Management Committee(P MC) ●County Water Unit 	

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<p>Bee keeping for Livelihood Diversification and Ecosystem Restoration Project-Riwo Ward</p>	<p>This is a FLLoCA Integrated (Agro Forestry) Sub-project <i>that will improve household income, and ecosystem restoration in Riwo Ward.</i></p>	<p>To improve source of income in households in The Bee dominated ASAL area of Riwo Ward to increase honey harvesting by the community.</p>	<p>Environmental and Social Safeguard screening, SPRs, EIA Licensing, Supply of Improved Top Bar Hives, Distribution to beneficiaries, Capacity building of beneficiaries in a baraza</p>			<p>2,998,000</p>	<p>FLLoCA Climate Change Resilience Invest Grants(CCR IG) &County Climate Change Fund (Counter Part Contribution)</p>	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(WCCPC) ●Project Management Committee(PMC) ●County Water Unit
<p>ASAL Longolesian Mega Water Pan-Kiwawa Ward</p>	<p>This is a FLLoCA Integrate (Water,Agriculture,Livestock &Environment)- Establishment of a mega water pan in ASAL Longolesian-Kiwawa Ward</p>	<p>To Collect Runoff Water for Livestock, Household use and water for non domestic animals.</p>	<p>Environmental and Social Safeguard screening, SPRs, EIA Licensing, Allow Provision For Survey And Design, Site Clearance, Stripping Off Top Soil,</p>			<p>48,957,583</p>	<p>FLLoCA Climate Change Resilience Invest Grants(CCR IG) &County Climate Change Fund (Counter Part</p>	<ul style="list-style-type: none"> ●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(WCCPC) ●Project Management

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			Cattle Trough , Construction Of Auxilliary Structures And Environment al Protection					Contributio n)	Committee(P MC) ●County Water Unit
Ondoa Nyasi Initiative	Distribution of iron sheets to deserving households across the 20 Wards.	To iprove the livelihoods of households with grass thatched houses,Conserve ecosystem.	Environment al and Social Safeguard screening, SPRs, EIA Licensing,Su pply of Improved Top Bar Hives, Distribution to beneficiaries, Capacity building of beneficiaries in a baraza				54,456,338	FLLoCA Climate Change Resilience Invest Grants(CCR IG) &County Climate Change Fund (Counter Part Contributio n)	●CG-West Pokot Climate Change Unit(CCU) ●Contractor ●Ward Climate Change Planning Committee(WCCPC) ●Project Management Committee(PMC) ●County Water Unit

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Appendix VII: Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster risk management	Emergency and disaster response	Drought	Drought & Seasonal crop failure-disaster mitigation	2640201	29,976,200	Paid
			Provision for transport for relief	2640201	2,997,899	Paid
			Provision for transport for relief		2,993,175	Paid
					1999,990	Not paid (rollover)
		Fire & windblown	Fire & windblown incidences in institutions, and markets	2640201	3,000,000	Paid (rollover)
					2,618,035	Not paid (rollover)
					1,999,950	Paid
					795,000	Paid
					382,755	Paid (rollover)
					2,499,996	Paid (rollover)
					49,263,000	

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Appendix VIII: Fixed Asset Register

Asset Class	Historical Cost B/F	Additions During the Year 2024/2025	Disposals During the Year	Transfers In/(Out) During the Year	Historical Cost C/F
	(KShs)	(KShs)		(KShs)	(KShs)
	FY 2022 2023				FY 2024 - 2025
Land	59,079,553	7,300,000	-	-	66,379,553
Buildings and Structures	4,729,508,298	284,640,766	-	-	5,014,149,064
Transport Equipment	1,036,090,426	-	13,780,115	-	1,022,310,311
Office Equipment, Furniture and Fittings	203,788,613	11,932,272	-	-	215,720,885
ICT Equipment	30,498,906	-	-	-	30,498,906
Machinery and Equipment	567,431,866	68,662,786	-	-	636,094,652
Heritage and Cultural Assets	154,960	-	-	-	154,960
Biological Assets	-	109,382,878	109,382,878	-	-
Intangible Assets	32,791,572	-	-	-	32,791,572
Infrastructure Assets- Roads, Rails	4,193,709,227	404,559,248	-	-	4,598,268,475
Total	10,853,053,421	886,477,950	123,162,993	-	11,616,368,378