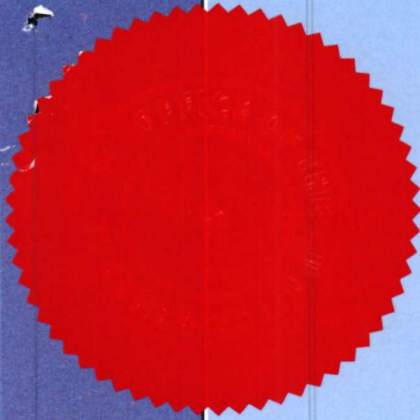


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**180**

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY REVENUE FUND**

**FOR THE YEAR ENDED**

**30 JUNE, 2025**

**COUNTY GOVERNMENT OF WEST POKOT**

PAPERS LAID	
DATE	25/02/2026
TABLED BY	SML
COMMITTEE	
CLERK AT THE TABLE	G-CHERP

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**COUNTY REVENUE FUND**  
**COUNTY GOVERNMENT OF WEST POKOT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

---

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

*County Government of West Pokot*  
*County Revenue Fund*  
*Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025*

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## **1. Acronyms and Definition of Key Terms**

### **a. Acronyms**

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

### **b. Definition of Key Terms**

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

## 2. Key Entity Information and Management

### a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

### b) Key Management Team

The County Revenue Funds day-to-day management is under the following key organs:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Paul Woyakapel
2.	C.O Finance and Economic Planning	Ms. Naomi Lemreng
3.	Director Accounting Services	CPA Haron Muruny

### c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Joshua Rutto
2.	Accounting Officer in charge of Finance	Ms. Priscilla Mungo
3.	Director Accounting Services/Finance	CPA Haron Muruny

### d) Fiduciary Oversight Arrangements

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

#### *Audit and Finance Committee Activities*

The West Pokot County Audit Committee was constituted and inducted on 1<sup>st</sup> 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 30<sup>th</sup> June 2025 the County Revenue Fund Report by the office of the Auditor General for FY 2023-2024 was considered by the Senate County Public Accounts Committee

### ***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

### ***Development partner oversight activities***

The County continues to build a conducive environment for partners to supplement the government towards improving the lives of its citizens. The County has worked with several partners through capacity building of technical staff and also partnership in implementation of community development programs.

### **Controller of Budget**

Article 228(4) of the Constitution of Kenya provides that the Controller of Budget shall oversee the implementation of the budgets of the national and county governments by authorizing withdrawal from public funds. The Controller of Budget is also mandated to inquire into any matter which may be brought to his/her attention or which he/she considers necessary in the process of budget implementation. The office of the controller of budget authorized withdrawal of funds from County Revenue Fund, processing of our exchequer requisitions and finally reviewing our expenditure report and giving necessary feedbacks.

### **Office of the Auditor General**

Office of the Auditor General audited the financial statements for the financial year 2023/2024, queries for the various departments were issued and responded to appropriately. The office also gave advisories to the County departments and this contributed to decrease in queries during the compliance audit as compared to the previous year's audit.

### **e) County Headquarters**

The County's Headquarters in Kapenguria has the following address:

P.O. Box 222-30600

Office of the Governor

Off Kapenguria County Hospital Road,

Kapenguria, Kenya.

### **f) County Contacts**

Telephone: (254) 0532014000

E-mail: [info@westpokot.go.ke](mailto:info@westpokot.go.ke)

Website: [www.westpokot.go.ke](http://www.westpokot.go.ke)

### **g) County 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 County Attorney  
P.O Box 222 – 30600  
Off Kapenguria County Hospital Road  
Kapenguria, Kenya

**j) County Attorney**

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

### 3. Statement by the CECM Finance

It gives me pleasure to present the County Revenue Financial Statements for the County Government of West Pokot for the period ended 30 June 2025. The financial statements have been prepared in accordance with Sections 109 and 167 of the Public Finance Management Act, the Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Accrual Basis of Accounting Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2025, and of its financial position as at that date. Below includes the table showing the total receipts received for the financial period. Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget. Total receipts for the period under review was **Ksh 7,868,231,725**. This comprises of Exchequer releases, transfers from other government agencies, returns to CRF from county entities, exchange and non-exchange own source revenue.

In the Financial year 2024/2025 the County had projected revenues estimate of Ksh 8,101,513,554 as approved by County Assembly, Comprising of Ksh.6,609,735,012 from the Equitable share allocation, Ksh 548,486,556 being equitable share rollovers from the FY 2023-2024, Ksh 715,725,319 from conditional grants and Ksh 230,000,000 being Own Source Revenues.

Total receipt of Ksh 7,443,873,767 was received to the County Revenue Fund, the total major receipts included Ksh 7,135,644,331 being the actual equitable share received, conditional grants of Kshs 185,617,965 was received from development partners, Ksh. 14,140,254 being returned CRF issues and Ksh 108,471,217 from own source revenues collected during the year.

From the County Revenue Fund Kshs 6,468,724,531 and 768,930,981 were disbursed to County Executive and Assembly respectively to finance the capital expenditure and recurrent operations.

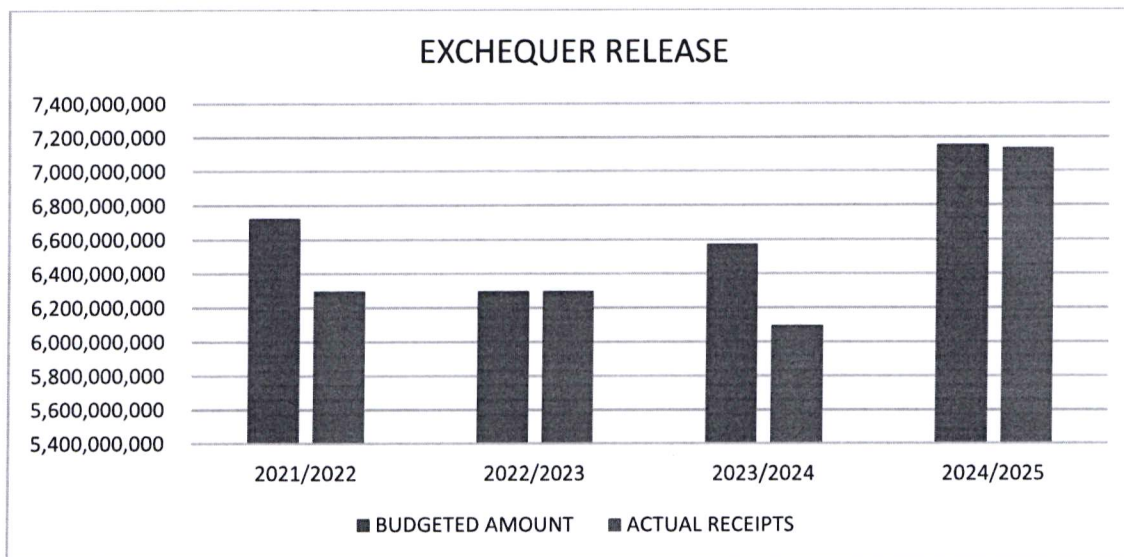
Exchequer releases remain our major source of revenue. The county is continuously investing on a raft of measures to increasing own source revenue.



**Hon. Paul Woyakapel**  
**CECM Finance and Economic Planning**  
**County Government of West Pokot**

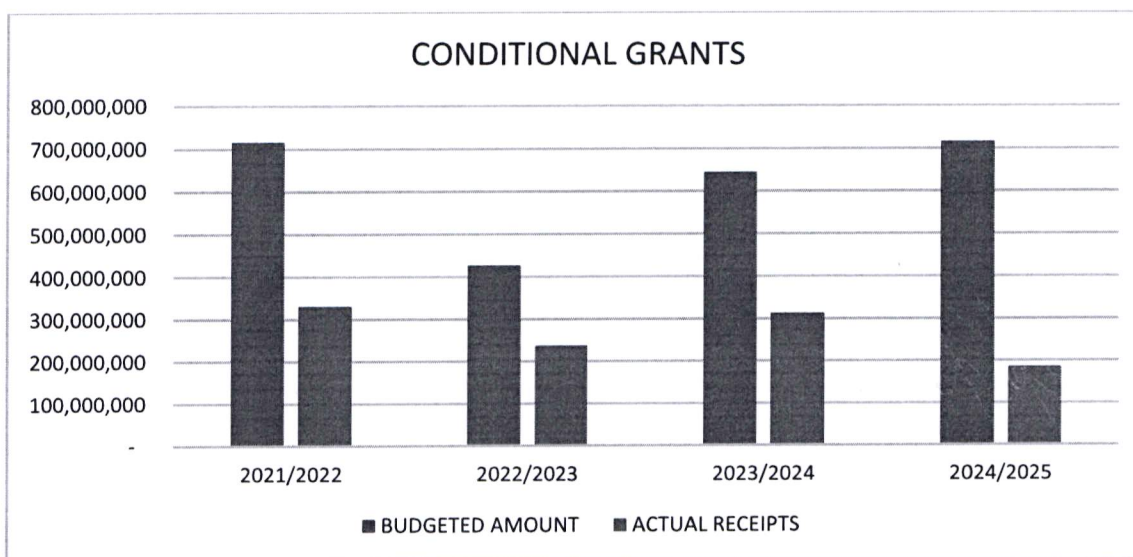
#### 4. Management Discussion and Analysis

##### 1. Exchequer Release



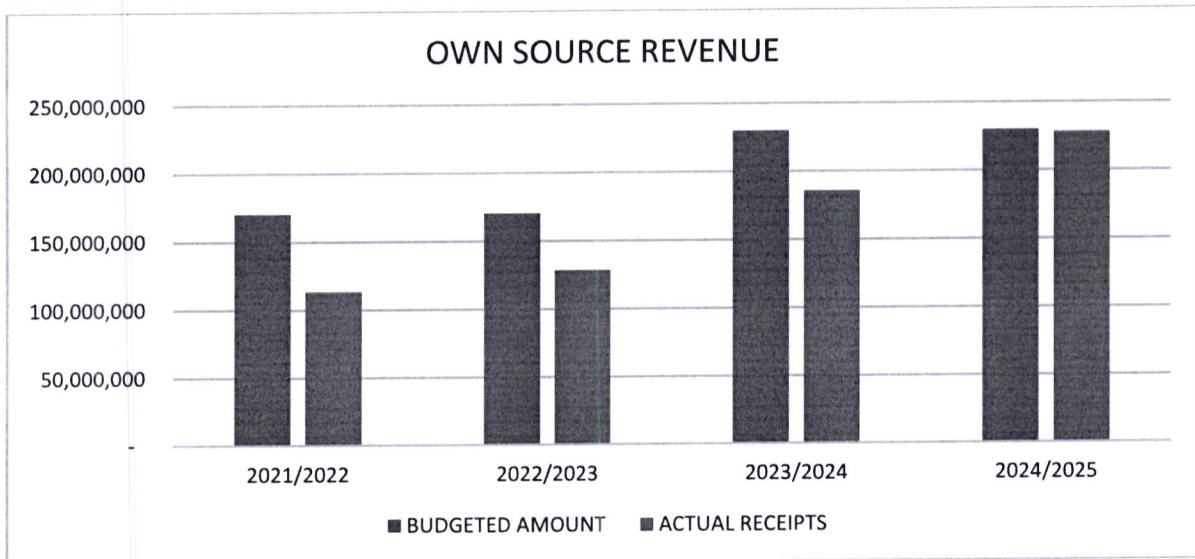
Equitable share continues to be the major source of Revenue to the County Government of West Pokot.

##### 2. Conditional Grants



The conditional grants consist of DANIDA Grant, SIDA (ASDSP II), Emergency Locust Response Project and FLOCA.

### 3. Own Source Revenue



Own Source Revenue has been recording an upward increase in collection despite not meeting the targeted amount. Revenue collection is in the process of being fully automated and sealing of loopholes for revenue leakages has been enhanced.

## **5. Overview of the County Revenue Fund Operations**

### **a) Background**

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

### **b) Receipts into the County Revenue Fund**

County Government revenue is received through the appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. The revenues include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, own source revenue, and other miscellaneous deposits in the County Revenue Fund Account.

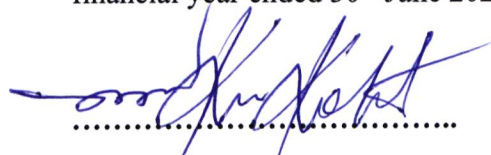
### **c) Transfers from the County Revenue Fund**

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts pursuant to Section 109 (6) of the PFM Act 2012. These entities are responsible for the administration of their respective approved budgets.

### **d) Financial Reporting requirements**

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2025.



**Hon. Paul Woyakapel**

**CEC Member – Finance and Economic Planning**

**County Government of West Pokot**

## 6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund 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 Revenue Fund; (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 Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund, 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 Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants. Further, the Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

### Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 25/11/2025.

Signature Naomi Lemreng

Name: Naomi Lemreng

Ag. Chief Officer for Finance and Economic Planning

County Government of West Pokot

# REPUBLIC OF KENYA



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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke

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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF WEST POKOT**

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### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Revenue Fund - County Government of West Pokot set out on pages 1 to 17, which comprise of the statement of financial position as at 30 June, 2025 and the statement of statement of financial performance, statement of changes in 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of County Revenue Fund - County Government of West Pokot as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unsupported Transfers from Receiver of Revenue Amounts**

The statement of financial performance reflects own source revenue (transfers from the Receiver of Revenue) totaling Kshs.108,471,217 as disclosed in Notes 9 and 10 to the financial statements which includes land rates amount of Kshs.12,415,286. Similarly, the statement of revenue and disbursements in the revenue statements of the Receiver of Revenue reflected collected land rates amounting to Kshs.12,415,286 as disclosed in Note 7 to the revenue statements. However, the schedules and underlying records reflected an amount of Kshs.10,273,926 resulting in an unexplained variance of Kshs.2,141,360. Further, the statement reflected property rent amount of Kshs.12,559,412 as disclosed in Note 15 to the revenue statements. The amount included plot rent revenue amount of Kshs.6,814,000 which was not supported by ledgers, tenant roll or rent collection records.

In the circumstances, the accuracy and completeness of the transfers from the Receiver of Revenue totaling Kshs.108,471,217 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund - County Government of West Pokot 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 actual amounts reflects budgeted receipts of Kshs.7,887,668,708 against an actual receipt amount of Kshs.7,394,153,336 resulting in unrealized revenue amount of Kshs.493,515,272 or 6% of the total budget. Further, out of the available funds amounting to Kshs.7,394,153,336, only an amount of

In the circumstances, the unrealized revenue directly constrained the County's capacity to implement planned development projects and maintain essential services.

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 effects 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 Information**

Management is responsible for the Other Information set out on page iii to xi which comprise key entity information and management, statement by the CECM Finance, management discussion and analysis, overview of the county revenue fund operations and statement of management responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund'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, I confirm that nothing 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**

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

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

## **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

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

## **Responsibilities of 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 Fund'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 Fund'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**

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

Description	Notes	FY 2024 2025
		Kshs.
<b>Revenue from non-exchange transactions</b>		
Exchequer releases	6	7,135,644,331
Transfers from other government agencies	7	185,617,965
Return to CRF from County Entities	8	14,140,254
Non-Exchange Own Source Revenue	9	40,115,765
<b>Revenue from exchange transactions</b>		
Exchange Own Source Revenue	10	68,355,452
<b>Total Revenue</b>		<b>7,443,873,767</b>
<b>Expenses</b>		
Transfers to County Executive	11	6,468,724,531
Transfers to County Assembly	12	768,930,981
<b>Total Expenses</b>		<b>7,237,655,512</b>
<b>Surplus for the year</b>		<b>206,218,255</b>

.....  
*Henref.*  
 Name...Naomi Lemreng.  
 Chief Officer - Finance  
 Date...*25/11/2025*.....

.....  
 Name...Haron Muruny.  
 Director Accounting Services  
 ICPAK Member No: 26158.  
 Date...*25/11/2025*.....

County Government of West Pokot  
 County Revenue Fund  
 Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025

**9. Statement of Financial Position as at 30<sup>th</sup> June 2025**

Description	Note	FY 2024 2025	Opening Statement 1st July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	13	214,326,846	19,436,984
Receivables from Non-Exchange Transactions	14	22,240,189	17,725,796
Receivables from Exchange Transactions	15	42,896,739	36,082,739
<b>Total Current Assets</b>		<b>279,463,774</b>	<b>73,245,519</b>
<b>Total Assets (A)</b>		<b>279,463,774</b>	<b>73,245,519</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Total Current Liabilities</b>			
<b>Total Liabilities (B)</b>		-	-
<b>Net Assets(A-B)</b>		<b><u>279,463,774</u></b>	<b><u>73,245,519</u></b>
<b>Represented by:</b>			
Accumulated Surplus		279,463,774	73,245,519
<b>Net Assets</b>		<b><u>279,463,774</u></b>	<b><u>73,245,519</u></b>

.....  .....

Name...Naomi Lemreng

Chief Officer - Finance

Date.....  .....



Name...Haron Muruny

Director Accounting Services

ICPAK Member No...26158.

Date.....  .....

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

<b>Description</b>	<b>Accumulated Surplus</b>
<b>As at July 1, 2024</b>	
Cash at CRF Bank Account	19,436,984
Account Receivables from Receiver of Revenue	53,808,535
<b>Total</b>	<b>73,245,519</b>
Surplus/ Deficit for the Period	206,218,255
<b>As at June 30, 2025</b>	<b>279,463,774</b>

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

<b>Description</b>		<b>FY 2024 2025</b>
	<b>Notes</b>	<b>Kshs</b>
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Exchequer releases	<b>6</b>	7,135,644,331
Transfers from other government agencies	<b>7</b>	185,617,965
Return to CRF from County Entities	<b>8</b>	14,140,254
<b>Own Source Revenue</b>		
Non-Exchange Own Source Revenue		35,601,372
Exchange Own Source Revenue		61,541,452
<b>Total receipts</b>		<b>7,432,545,374</b>
<b>Payments</b>		
Transfers to County Executive (operating activities)	<b>11</b>	6,468,724,531
Transfers to County Assembly (operating activities)	<b>12</b>	768,930,981
<b>Total Payments</b>		<b>7,237,655,512</b>
<b>Net cash flows from/(used in) operating activities</b>		<b>194,889,862</b>
<b>Cash flows from investing activities</b>		-
<b>Net cash flows from/(used in) investing activities</b>		-
<b>Cash flows from financing activities</b>		-
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>194,889,862</b>
Cash and cash equivalents at 1 July 2024	<b>13</b>	19,436,984
<b>Cash and cash equivalents at 30 June 2025</b>	<b>13</b>	<b>214,326,846</b>

*(PSASB has now prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting)*

**12. Statement of Comparison of Budget Actual Amounts for the Year Ended 30<sup>th</sup> June, 2025.**

Description	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget Carry-overs from the Previous Year	40,465,999	508,020,557	548,486,556	548,486,556	-	100%
<b>Receipts</b>						
Exchequer Releases	6,675,933,239	(66,198,227)	6,609,735,012	6,609,735,012	-	100%
Transfers from other Government Agencies	694,137,824	(61,890,684)	632,247,140	138,788,944	493,458,196	22%
Own Source Revenue	97,200,000	-	97,200,000	97,142,824	57,176	100%
<b>Total Revenue</b>	<b>7,507,737,062</b>	<b>379,931,646</b>	<b>7,887,668,708</b>	<b>7,394,153,336</b>	<b>493,515,372</b>	<b>94%</b>
<b>Payments</b>						
Transfers to County Executive	6,773,679,554	355,449,559	7,129,129,113	6,468,724,530	660,404,583	91%
Transfers to County Assembly	734,057,508	24,482,087	758,539,595	768,930,981	(10,391,386)	101%
<b>Total Payments</b>	<b>7,507,737,062</b>	<b>379,931,646</b>	<b>7,887,668,708</b>	<b>7,237,655,511</b>	<b>650,013,197</b>	<b>92%</b>
<b>Surplus</b>	-	-	-	<b>156,497,825</b>		

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**Reconciliation table**

	Operating	Financing	Investing	Total
Actual amounts on comparable basis presented in the budget and actual comparative statement	156,497,825	-	-	156,497,825
<b>Timing Differences</b>				-
Roads Maintenance Levy Fund (RMLF) Received in advanced during FY 2024 2025 meant for FY 2025 2026	57,829,021			57,829,021
<b>Actual in the statement of Cashflows</b>	<b>214,326,846</b>	<b>-</b>	<b>-</b>	<b>214,326,846</b>

**Budget Notes**

Transfer from other government agencies was at 22% or deficit of 78% due to non-disbursement of the following donor funds.

Schedules for Receivables from Non-Exchange Transactions		
S/No	Description	Amount
1	Community Health Promoters	60,706,194
2	Basic Salary Arrears for County Government Health Workers	13,933,594
3	Emergency Locust Response (ELRP)	121,025,000
4	Filoca (CCRI GRANT)	120,690,506
5	KUSP UIG	2,690,700
6	KUSP UDG	23,043,492
7	KDSP II	37,500,000
8	Food Systems Resilience Project (FSRP)	102,949,791
9	Kenya Agricultural Business Development Project (KAPDP)	10,918,919
12	Unrealized Own Source Revenue	57,176
	<b>Sub Total</b>	<b>493,515,372</b>

## **14. Notes to the Financial Statements**

### **1. General Information**

The County Revenue Fund is established by and derives its authority and accountability from Article 207 of the Constitution of Kenya 2010. The Fund is wholly owned by West Pokot County Government and is domiciled in Kenya. The Fund's principal activity is to receive, hold, and manage all revenues collected or received by or on behalf of a county government before any expenditure is made.

### **2. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Accrual-Basis IPSAS financial reporting under the Accrual-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012. The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded off to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements are prepared on accrual basis while the cashflow statement is prepared using the direct method.

These Financial Statements were authorized for issue by the accounting officer on 31/08/2025

#### **Basis of preparation**

#### **Reporting entity**

This report relates to the financial operations of the County Revenue Fund, which is domiciled at the County Treasury and has a bank account maintained at the Central Bank of Kenya.

#### **Revenues**

Revenues include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

#### **Expenses**

Expenses are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

### **3. Adoption of New and Revised Standards**

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

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

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

Standard	Effective date and impact:
IPSAS 46 Measurement	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ol> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49: Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><b><i>Applicable 1<sup>st</sup> January 2027</i></b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> </ol>

Standard	Effective date and impact
	iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

**iii) Early adoption of standards**

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

**4. Significant Accounting Policies**

**a) Revenue Recognition**

**i. Revenue from Non-Exchange Transactions**

**Revenue Transfers**

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.

**ii. Revenue from Exchange Transactions**

**Own Source 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 Ksh 379,931,646 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.

**c) 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 Fund does not have any hedge relationships and therefore the new hedge

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

## **Financial Assets**

### **Classification of financial assets**

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

### **Subsequent measurement**

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

### **Amortized cost**

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

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

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

**Fair value through surplus or deficit**

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

**Trade and other receivables**

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

**Impairment**

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

**Financial liabilities**

**Classification**

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

**d) 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

**e) Events after the reporting period**

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

**f) Currency**

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

**5. Significant judgments and sources of estimation uncertainty**

The preparation of the Fund'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.

**6. Exchequer releases**

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

Description	FY 2024	2025 Kshs.
Equitable Share (a)		7,135,644,331
<b>Total (d=a+b+c)</b>		<b>7,135,644,331</b>

**7. Transfers from other Government Agencies**

Description	FY 2024	2025 Kshs.
DANIDA Grant -Primary Health care in devolved context - Ministry of Health		7,702,500
Food Systems Resilience Project		70,127,132
Road and Maintenance Levy Fund (RMLF)- Kenya Roads Board		57,829,022
Word Bank-Kenya Urban Support Programme (KUSP)-State Department of Housing & Urban Development		32,309,300
EU Grant (Instruments for Devolution Advice and Support-(IDEAS)-State Department of Devolution		5,340,517
FLOCA West Pokot County Climate Change-Min. Water, Sanitation, and Irrigation		12,309,494
<b>Total</b>		<b>185,617,965</b>

\*\* These include other government grants released through other government entities such as the National Government MDAs.

**8. Return to CRF from County Entities**

Description	FY 2024	2025 Kshs.
Recurrent Account (County Executive)		99,290
Development Account (County Executive)		43,913
Recurrent Account (County Assembly)		4,966,700
Development Account (County Assembly)		9,030,351
<b>Total</b>		<b>14,140,254</b>

**9. Non-Exchange Own Source Revenue**

Description	FY 2024 2025
	Kshs.
Business Permit	12,404,747
Building Plan approval fee	213,000
Other cesses	4,463,754
Livestock Cess	5,393,930
Application /Renewals	965,700
Liquor Licence fee	407,000
Other Miscellaneous fee	3,165,551
Receipt from administration fees and charges	357,000
Land rates /plot rent	12,415,286
Livestock movement permit	270,925
Public health fees	58,872
<b>Total</b>	<b>40,115,765</b>

**10. Exchange Own Source Revenue**

Description	FY 2024 2025
	Kshs.
Market kiosk Rent	11,214,900
market /trade centre fee	2,546,940
Sand, Gravel and ballast extractions	17,156,230
Rent of Government building & housing	1,344,512
Advertising fee	2,067,090
Street parking fee	659,820
Vehicle parking fee	3,675,300
Facility improvement fund (A.I.A)	13,872,900
Forest material cess	852,645
Sale of Assets	14,965,115
<b>Total</b>	<b>68,355,452</b>

*(The total of own source revenue should tally with disbursements from county receivers of revenue)*

**11. Transfers to County Executive**

Description	FY 2024 2025
	Kshs.
Recurrent Account	4,864,132,128
Development Account	1,316,796,471
Special Purpose Accounts	287,795,932
<b>Total</b>	<b>6,468,724,531</b>

*(Explain as per County Appropriation Act. These amounts should tally with corresponding receipts by the County Executive)*

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**12. Transfers to County Assembly**

Description	FY 2024 2025
	Kshs.
Recurrent Account	715,856,486
Development Account	53,074,495
<b>Total</b>	<b>768,930,981</b>

(Explain as per County Appropriation Act. These amounts should tally with corresponding receipts recorded by the County Assembly)

**13. Cash and Cash equivalents**

Description	FY 2024 2025	Opening Statement 1st July 2024
	Kshs.	Kshs.
West Pokot County Revenue Fund - Account number 1000171577	214,326,846	19,436,984
<b>Total</b>	<b>214,326,846</b>	<b>19,436,984</b>

**14. Receivables from Non-Exchange Transactions**

Description	FY 2024 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables from Receiver of Revenue	19,603,189	17,461,829
Amount collected yet to be received from West Pokot Revenue Collection Account	2,637,000	263,967
<b>Net receivables</b>	<b>22,240,189</b>	<b>17,725,796</b>

**15. Receivables from Exchange Transactions**

Description	FY 2024 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables from exchange transactions	42,896,739	36,082,739
<b>Total</b>	<b>42,896,739</b>	<b>36,082,739</b>

**16. Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	FY 2024 2025	Opening Statement 1st July 2024
	Kshs	Kshs	Kshs	Kshs
Equity Bank A/C No. 1070260824340 West Pokot County Revenue Collection Account	2,637,000		2,637,000	263,967
Kenya Commercial Bank, A/C No 1106262182 Kapenguria County Referral Hospital	7,667,632		7,667,632	298,866
Kenya Commercial Bank, A/C No 1144925754 Chepareria County Referral Hospital	582,256		582,256	574
Kenya Commercial Bank, A/C No 1197892931 Sigor County Referral Hospital	984,503		984,503	58,236
Kenya Commercial Bank, A/C No 1145862810 kacheliba County Referral Hospital	1,514,653		1,514,653	44,688
<b>Total</b>	<b>13,386,044</b>		<b>13,386,044</b>	<b>666,331</b>

*(These balances should be reconciled by those reported by CRORs as balances due for disbursement to the CRF at the end of the reporting period.)*

**15. Appendices**

**Appendix 1: Progress on follow up of Auditor’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	<b>Inaccuracies in Transfers to the County Executive</b>	The figure represented an amount transferred from Cooperative Bank to FLOCCA special purpose account as per the donor guidelines.	Resolved	27 <sup>th</sup> March, 2025
2	<b>Inaccuracies in Return to County Revenue Fund (CRF) Issues</b>	The amount of Kshs. 48,418,684 represents CRF returned issues at the beginning of the FY 2023-2024. The amount was later disbursed during the financial year as requested through Controller of Budget. Including the amount as transfer to other agencies would be misleading in the financial statements.	Resolved	27 <sup>th</sup> March, 2025

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)
	<p><b>Budgetary Control and Performance</b></p>	<p>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.</p>	<p>Resolved</p>	<p>27<sup>th</sup> March, 2025</p>

*Naomi Lemreng*

.....  
**Name: Naomi Lemreng**

**Ag. Chief Officer Finance and Economic Planning**

**ICPAK Member No:**

**Date**..... *25/11/2025*

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**Appendix 2. Analysis of Receipts from The National Treasury Exchequer Releases**

Period 2025	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Equitable Share	1,084,687,963	2,184,261,386	1,090,606,277	2,776,088,705	7,135,644,331
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	-	-	-	7,702,500	7,702,500
Food Systems Resilience Project	-	-	-	70,127,132	70,127,132
Road and Maintenance Levy Fund (RMLF)-Kenya Roads Board	-	-	-	57,829,022	57,829,022
World Bank-Kenya Urban Support Programme (KUSP)-State Department of Housing & Urban Development	-	-	-	32,309,300	32,309,300
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	5,340,517	-	-	-	5,340,517
FLOCA West Pokot County Climate Change-Min. Water, Sanitation, and Irrigation	-	-	-	12,309,494	12,309,494
<b>Total</b>	<b>1,090,028,480</b>	<b>2,184,261,386</b>	<b>1,090,606,277</b>	<b>2,956,366,153</b>	<b>7,321,262,296</b>

*(Amend appropriately as per the current year CARA)*

**Appendix 3. Analysis of Receipts from Own Source Revenue per Quarter****(a) Non-Exchange own source revenue**

Period 2025	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Business Permit	113,000	301,000	3,895,440	8,095,307	12,404,747
Building Plan approval fee	42,000	36,000	60,000	75,000	213,000
Other cesses	187,380	520,330	2,315,664	1,440,380	4,463,754
Livestock Cess	598,460	1,125,460	2,628,210	1,041,800	5,393,930
Application /Renewals	20,400	442,600	307,600	195,100	965,700
Liquor Licence fee	12,000	-	-	395,000	407,000
Other Miscellaneous fee	38,880	41,177	661,388	51,073	792,518
Receipt from admin.fees and charges	-	10,000	227,000	120,000	357,000
Land rates /plot rent	1,399,750	2,060,265	6,074,163	739,748	10,273,926
Livestock movement permit	73,175	89,650	58,025	50,075	270,925
Public health fees	-	-	-	58,872	58,872
<b>Total</b>	<b>2,485,045</b>	<b>4,626,482</b>	<b>16,227,490</b>	<b>12,262,355</b>	<b>35,601,372</b>

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**(b) Exchange own source revenue**

Period 2025	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Market kiosk Rent	480,500	888,500	1,497,000	1,534,900	4,400,900
market /trade Centre Fee	227,740	483,920	1,153,130	682,150	2,546,940
Sand, Gravel and ballast extractions	939,500	2,246,580	10,390,850	3,579,300	17,156,230
Rent of Government Building & housing	250,887	243,282	490,170	360,173	1,344,512
Advertising fee	4,000	23,000	1,103,320	936,770	2,067,090
Street parking fee	81,860	45,350	223,700	308,910	659,820
Vehicle parking fee	134,320	465,820	1,574,620	1,500,540	3,675,300
Facility improvement fund (A.I.A)	13,872,900	-	-	-	13,872,900
Forest material cess	158,595	213,250	212,500	268,300	852,645
Sale of Assets	-	-	75,000	14,890,115	14,965,115
<b>Total</b>	<b>16,150,302</b>	<b>4,609,702</b>	<b>16,720,290</b>	<b>24,061,158</b>	<b>61,541,452</b>

**Appendix 4: Analysis of Transfers from the County Revenue Fund**

<b>Period -2025</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
County Executive -Rec	497,308,830	916,727,854	1,221,695,733	2,228,399,712	4,864,132,129
County Executive -Dev		205,234,319	195,803,786	915,758,365	1,316,796,470
County Assembly -Rec	75,075,900	189,428,404	206,357,377	244,994,805	715,856,486
County Assembly -Dev			1,414,759	51,659,736	53,074,495
<b>Special Purpose Accounts</b>					
FLOCCA		11,000,000	114,500,000		125,500,000
Food Systems Resilience Project		17,000,000	4,500,000	70,127,132	91,627,132
KUSP				32,309,300	32,309,300
DANIDA		2,014,500			2,014,500
CHPS				36,345,000	36,345,000
<b>Total</b>	<b>572,384,730</b>	<b>1,341,405,077</b>	<b>1,744,271,655</b>	<b>3,579,594,050</b>	<b>7,237,655,512</b>