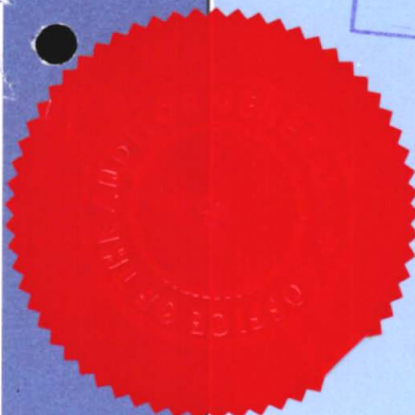
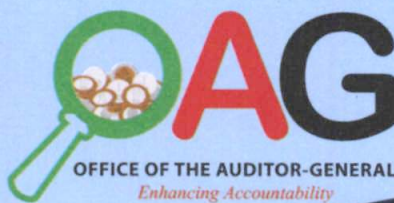


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

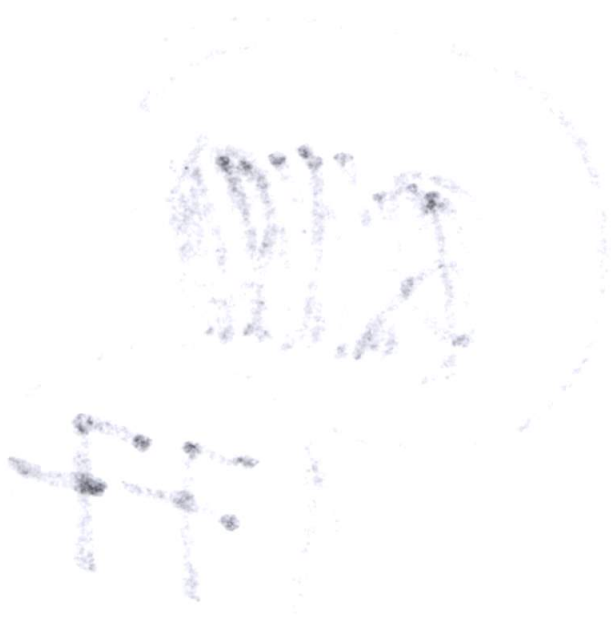
COUNTY ASSEMBLY OF WEST POKOT

FOR THE YEAR ENDED

30 JUNE, 2025

~~CONFIDENTIAL~~
177

PAPERS LAID	
DATE	19/02/2026
TABLED BY	HEL ETIMBE
COMMITTEE	
CLERK AT THE TABLE	ABDIRAHMAN



Issued 30th September 2024



WEST POKOT COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

(Leave this page blank)

Table of Contents	Page
1. <i>Acronyms and Glossary of Terms</i>	ii
2. <i>Key Entity Information and Management,</i>	iii
3. <i>Governance Statement,</i>	vii
4. <i>Foreword by the Clerk of the County Assembly,</i>	xii
5. <i>Statement of performance against County Assembly Predetermined Objectives</i>	xv
6. <i>Corporate Social Responsibility Statement/Sustainability Reporting</i>	xviii
7. <i>Management Discussion and Analysis</i>	xix
9. <i>Report of the Auditor General on the Annual Report and Financial Statements for the County Assembly of West Pokot for the year ended 30th June, 2025</i>	xxi
10. <i>Statement of Financial Performance for the Period Ended 30th June, 2025</i>	1
11. <i>Statement of Financial position as at 30th June, 2025</i>	2
12. <i>Statement of Changes in Net Assets for the Period Ended 30th June, 2025</i>	3
13. <i>Statement of Cash Flows for the Period ended 30th June, 2025</i>	4
14. <i>Statement of Comparison of Budget and Actual Amounts for the Period Ended 30th June, 2025</i>	5
15. <i>Notes to the Financial Statements</i>	6
16. <i>Appendix</i>	23

1. Acronyms and Glossary of Terms

a. Acronyms

ADP	Annual Development Plan
Ag.	Acting Capacity
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
FY	Financial Year
GPO	General Post Office
ICT	Information communication technology
IFMIS	Intergraded financial management systems
IPSAS	International Public Sector Accounting Standards
Ksh.	Kenya Shillings
MCA	Member of County Assembly
NGO	Non-governmental organizations
NHIF	National Hospital Insurance Fund
NSSF	National Social Security Fund
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
CPA	Certified Public Accountant,
SRC	Salaries and Remuneration Commission,
OSHA	Occupational Safety and Health Act,
CASA	County Assemblies Sports Association.

b. Glossary of Terms

Comparative FY -	Means the financial year preceding the current financial year.
Fiduciary Management -	Means officers directly involved in management of entity's finances and resources

2. Key Entity Information and Management,

(a) Background information

The County Assembly is established pursuant to the provisions of the Constitution of Kenya as read together with the County Governments Act, 2012. It is headed by the Speaker, who is responsible for the general policy and strategic direction of the County Assembly. The County Assembly constitutes 20 elected members who represent members of the public from their respective wards and 12 nominated members representing the youth, Persons living with Disability and women. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

The *County Assembly* management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. CPA, Fredrick Plimo Kaptui
2.	Clerk of The County Assembly (Ag)	Mr. Leonard Ngiroh Limareng
3	Deputy Clerk of The County Assembly	Mr. Leonard Ngiroh Limareng
4	Head of Financial Services	Mr. Denis Rotich Plapan
5	Head of Accounting Services	CPA. Amos Kisang
6	Head of Human Resource Management	Mr. Edgar Pkemoi Kitilit
7	Head of Budget Office	Ms. Lucia Chenanga
8	Head of Procurement and Supply Chain Management	Ms. Vicky Cherop Ndege
9	Head of Legislative & Procedure Services	Mr. Anthony Ptoo Lochap
10	Head of Committee Services.	Mr. Daniel Lokeno Lotupot
11	Head of Legal Services	Ms. Jacinta Chepkemoi Tulel
12	Head of Information Services	Ms. Angeline Cherotich Loporna
13	Head of Administration Management	Mr. Daniel Kakosom Dapamuke

(c) Fiduciary Management

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

No.	Designation	Name
1.	Clerk of The County Assembly (Ag)	Mr. Leonard Ngiroh Limareng
2	Head of Financial Services	Mr. Denis Rotich Plapan
3	Head of Accounting Services	CPA. Amos Kisang
4	Head of Human Resource Management	Mr. Edgar Pkemoi Kitilit
5	Head of Budget Office	Ms. Lucia Chenanga
6	Head of Procurement and Supply Chain Management	Ms. Vicky Cherop Ndege
7	Head of Legislative & Procedure Services	Mr. Anthony Ptoo Lochap
8	Head of Committee Services.	Mr. Daniel Lokeno Lotupot
9	Head of Legal Services	Ms. Jacinta Chepkemoi Tulel
10	Head of Information Services	Ms. Angeline Cherotich Loporna
11	Head of Administration Management	Mr. Daniel Kakosom Dapamuke

(d) Fiduciary Oversight Arrangements

Internal Audit committee Functions.

The Internal Audit committee helps in strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives. This is achieved through Internal Audit providing a combination of assurance and consulting activities.

County Public Accounts and Investments Committee.

The County Public Accounts and Investments Committee is a watchdog Committee consisting of a Chairperson elected from amongst Members of the Committee and five other members which is responsible for:-

- The examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit;
- the examination of the reports, accounts and workings of the county public investments; and
- the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

The overall responsibility of the Committee is vested on the Chairperson of the Committee who is mandated by Standing Order 161 of the County Assembly Standing Orders to:-

- (a) Preside at meetings of the committee;
- (b) perform the functions and exercise the powers assigned to office of the Chairperson by the committee, resolutions of the County Assembly or legislation; and
- (c) be the spokesperson of the committee.

County Budget and Appropriations Committee.

The County Budget and Appropriations Committee is another watchdog Committee mandated to:-

- Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget,
- discuss and review the estimates and make recommendations to the County Assembly;
- examine the County Budget Policy Statement presented to the County Assembly;
- examine Bills related to the national budget, including Appropriations Bills; and
- evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

The Committee consists of eleven members headed by a chairperson who is mandated by Standing Order 161 of the County Assembly Standing Orders to:-

- (a) Preside at meetings of the committee;
- (b) perform the functions and exercise the powers assigned to office of the Chairperson by the committee, resolutions of the County Assembly or legislation; and
- (c) be the spokesperson of the committee.

Additionally, the Committee is supported by a secretariat consisting of Fiscal Analysts, Economists, Financial, accounting, and legal experts to ensure that it delivers on its mandate.

County Finance and Economic Planning committee

This committee, tasked with the responsibility of handling all matters related to County Planning, finance and development which include statistics, approval of County Integrated Development Plan, Annual Development Plan and County Finance Bill, consists of eleven members and is headed by a chairperson elected from amongst members of the committee.

*West Pokot County Assembly,
Annual Report and Financial Statements for the year ended 30th June, 2025.*

The Chairperson, pursuant to Standing Order 161 of the County Assembly Standing Orders is obligated to:-

- (a) Preside at meetings of the committee.
- (b) Perform the functions and exercise the powers assigned to office of the Chairperson by the committee, resolutions of the County Assembly or legislation; and
- (c) be the spokesperson of the committee.

*West Pokot County Assembly,
Annual Report and Financial Statements for the year ended 30th June, 2025.*

(d) Entity Headquarters

West Pokot County Assembly,
County Assembly Precincts,
P.O. Box 6 - 30600,
Kapenguria, Kenya.

(e) Entity Contacts

Telephone: (+254) 0532015000
E-mail: Info@westpokotassembly.go.ke
Website: www.westpokotassembly.go.ke.

(f) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

(g) Independent Auditor

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

(h) Principal Legal Adviser

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

(i) County Assembly Legal Adviser

Head of Legal services
P.O. Box 6-30600
County Assembly Building,
Kapenguria, Kenya

*West Pokot County Assembly,
Annual Report and Financial Statements for the year ended 30th June, 2025.*

3. Governance Statement,

a. Background and roles

The County Assembly is constituted by the MCA's of West Pokot County Government. It is headed by the Speaker who is elected by the MCA's. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

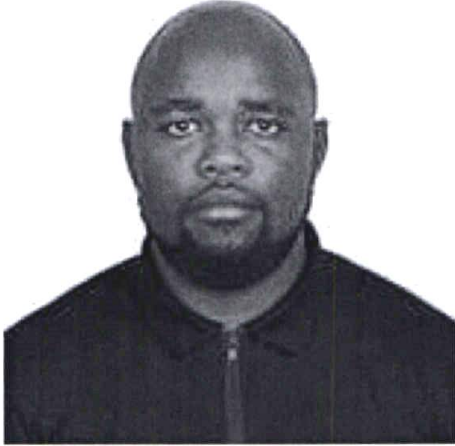
- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

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

b. Profiles

HON. FREDRICK PLIMO KAPTUI



Fredrick Kaptui Plimo is an accomplished Finance and Accounting Executive with extensive expertise in accounting management, internal controls, and budgeting. He has built a distinguished career across the finance sector, transitioning from technical financial roles into high-level executive and leadership positions. Currently, he serves as the Speaker of the West Pokot County Assembly, where he plays a critical role in legislative leadership, governance, and oversight. He holds the professional qualification of Certified Public Accountant – CPA (K), and has a proven track record in financial governance, institutional leadership, and strategic planning. He began his career as an Internal Auditor, later advancing to Chief Accountant, and then served as Chief Executive Officer (CEO) of Eco-Pillar Sacco, where he led the institution’s growth, compliance, and operational effectiveness. His leadership is defined by integrity, strong financial acumen, and a commitment to public service excellence. As Speaker of the County Assembly, he is responsible for presiding over legislative matters, promoting transparency, and ensuring effective engagement between the Assembly and the people of West Pokot.

LEONARD NGIROH LIMARENG



Leonard Ngiroh Limareng is an advocate of the High Court of Kenya of good moral standing. He is an accomplished legal practitioner in the field of Public and private law practice. He also considers himself a legislative drafter—an area he loves most.

He holds a bachelor’s degree in laws (LL.B Hons) from Kenyatta University School of Law and a Post Graduate Diploma in law from the Kenya School of Law. He has undertaken other short courses such as Policy & Legislative Drafting from Train with Clarity, Effective Report and Minutes Writing and Advanced Public Relations and Customer Care Programme by Esami and other courses at the Kenya School of Government. He has rich experience in Legislative and administrative duties having joined the County Assembly in 2014 and rose from the rank of First Clerk Assistant (Legislative Services) , Director L & P and now the Deputy Clerk L & P. He has introduced reforms that have helped in management of the Departments in areas such as policy making, legislation, litigation and now as acting he has ensured that all policies required for smooth operations of the County Assembly are in place. Leonard is a firm believer of professionalism and hard work. He believes that no meaningful work can be undertaken without those two traits.

*West Pokot County Assembly,
Annual Report and Financial Statements for the year ended 30th June, 2025.*

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

c. Select Committees

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

d. Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

i. Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 22 meetings in FY 2024/2025. The committee members during FY 2024/2025 were:

Member	Designation	Ward
Hon. Fredrick Kaptui Plimo	Chairperson	-
Hon. Martin Poghen Komongiro	Member	Sook
Hon. John Bosco Giratum	Member	Alale
Hon. David Alukulem	Member	Riwo
Hon. Mary Joshua	Member	Kapchok
Hon. Siywat Victor	Member	Endugh
Hon. James Kapeli	Member	Lelan
Hon. David Moiben	Member	Weiwei
Hon. Peter Lokor	Member	Kapchok
Hon. Jane Mengich	Member	Sekerr
Hon. Timtim Samuel	Member	Tapach

ii. Audit Committee

The audit committee was constituted in 2023. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held five meetings in FY 2024/2025. The committee members during FY 2024/2025 were:

iii. Public Accounts & Investment Committee,

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held five extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Patrick Lokomol	Chairperson	Chepareria
Hon. David Alukulem	Member	Riwo
Hon. Jane Mengich	Member	Sekeer
Hon. Mary Joshua	Member	Nominated
Hon. Lomenwo Bruno	Member	Nominated

iv. Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Wilson Pkerker Chekeruk	Chairperson	Masol
Hon. Francis Losia Lopoo	Member	Kasei
Hon. Poghen Martin Komongiro	Member	Sook
Hon. Korinyang Timtim	Member	Tapach
Hon. Cheruto Marishana	Member	Nominated
Hon. Esther Chepution	Member	Nominated
Hon. Todosia Richard	Member	Mnagei
Hon. Mary Mariach	Member	Nominated
Hon. James Kapelii	Member	Lelan

v. Committee on Finance and Economic Planning

The committee was formed to provide oversight on the County's finances.

Member	Designation	Ward
Hon. Loktary Paul	Chairperson	Kodich
Hon. Cheruto L. Marshana	Vice-Chairperson	Kapenguria
Hon. Jacob Toungole	Member	Lomut
Hon. Francis Losia	Member	Kasei
Hon. Johnbosco Giratum	Member	Alale
Hon. Veronica Loria	Member	Batei
Hon. Grace Loupa	Member	Kapenguria
Hon. Rashid Sharif Kiptalam	Member	Mnagei
Hon. Mengich Jane Chepaty	Member	Sekerr
Hon. Siywat Victor	Member	Endugh
Hon. Lomenwo Bruno	Member	Suam

**West Pokot County Assembly,
Annual Report and Financial Statements for the year ended 30th June, 2025.**

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 2023 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Member	Designation
CPA. Dr. Grace Amurlee	Chairperson
<u>CPA. Kepha Kebeno</u>	<u>Member</u>
CPA. Peter Kitur	Member
Ms. Rodha Murpus	Member
Mr. Solomon Chemeltorit	Secretary

e. Communication with all Stakeholders

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held public participation/ consultative meeting at all the 20 wards and budget validation at Mtelo Hall Kapenguria for consideration. The financial estimates for financial year 2024/2025, different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholders’

expectations are aligned to the County’s service delivery charter. The County Assembly also subjected proposed legislation through public participation as tabulated below: -

<i>Proposed Legislation</i>	<i>Publication Date</i>	<i>Venues/ Mode</i>
County Budget Appropriations Bill	May 2025	<ul style="list-style-type: none"> ○ Sub-County Headquarters ○ Local radio Stations

f. Risk management

Risk management is the process of identifying, analysing and responding to any risk that arises over the County Assembly operations to help the entity remain on track and meet its goal. The county Assembly has a risk management plan/policy which guides in risk management. Risk managers comprise all entity’s day to day management, who identify and assess risks and record the risk in a register, the entity also have disaster recovery plans, and backup systems.

g. Compliance

West Pokot County Assembly is governed by Kenya Constitution 2010, County Government Act 2012, Public Finance Management Act 2012, and its regulations, County Assemblies Services Act 2017, Public Procurement and Asset Disposal Act 2015, Treasury and CRA, SRC, circulars, NHIF Act, Provident Fund Act, Employment Act and other pieces of legislation on tax compliances.

*West Pokot County Assembly,
Annual Report and Financial Statements for the year ended 30th June, 2025.*

4. Foreword by the Clerk of the County Assembly,

West Pokot County Assembly is the legislative Arm of the County Government of West Pokot tasked with the responsibility of representing the people of West Pokot, legislating and overseeing the Executive to ensure prudent use of resources bestowed upon the people of this great County.

As a public entity, we are funded by money from taxpayers of the Republic of Kenya, donors as well as investors and lenders within and beyond the Country. As such, we carry a mark of answerability on our foreheads to the providers of these monies and recipients of the services we are mandated to undertake as a legislature.

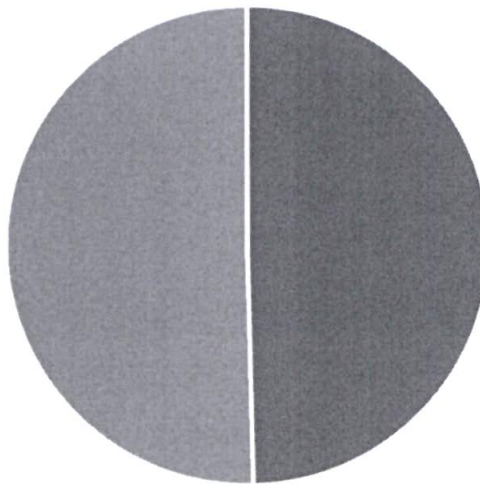
Financial Statements are therefore meant to provide information and data about our financial position and performance over the last financial year. This enables our providers to see how we spend what we get from them. As a responsible government entity, we aim to efficiently use these resources to improve the welfare of the people of West Pokot.

However, this journey has been slowed down by challenges, both from our end and from other government entities. Some of the challenges include slow exchequer release of funds from the National Treasury, intermittent IFMIS network and slow responses from suppliers/ vendors in IFMIS network during procurement processes.

(i) Budget performance

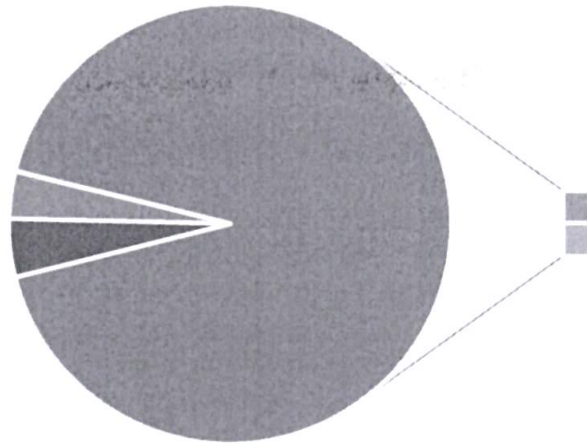
The County Assembly spend a total of Ksh. 769,930,979 against a total budget estimate of Ksh. 758,539,596 translating to an absorption rate of 102%. Recurrent expenditure for the period is Ksh. 715,657,667 against an allocation of Ksh. 692,116,557 with an absorption rate of 102%, on development expenditure Ksh. 54,074,493 against an allocation of ksh.66,423,039 with an absorption rate of 81%.

Total Assembly Allocation



■ Total Allocation ■ Total Expenditure

Budget Utilisation



- Total development allocation
- Total development expenditure
- Total recurrent allocation
- Total recurrent expenditure

ABSORPTION

- Recurrent
- Development
- Unspent Development
- Unspent Recurrent



(ii) Operational Performance

To enable the County Government to optimally undertake its mandates, the County Assembly passed the West Pokot County Appropriation Bill on 7th May 2025, West Pokot County Supplementary Appropriations Act 2025 which pieces of legislation enabled the County Government to allocate resources to various sectors in order to offer services to the people of West Pokot County. To boost revenue collection, the County Assembly Passed the County Finance Bill which came into effect on 1st January 2025, which law obligated the County to collect revenue.

(iii) Performance of key development projects

In the FY 2024/2025 the County Assembly was allocated Ksh.65,423,039 for development expenditure. Funds allocated were utilized to enhance the Assembly’s role of legislation, representation and oversight. The major achievements of County Assembly include completion of construction of the modern County Assembly, equipping of modern County Assembly building, installation of CCTV cameras in modern County Assembly building, installation of fire extinguisher

**West Pokot County Assembly,
Annual Report and Financial Statements for the year ended 30th June, 2025.**

system in modern County Assembly building, Purchase and installation of 48 cubic steel tank, installation of multimedia system in modern County Assembly chambers in modern County Assembly building. During the year under review, West Pokot County Assembly had three programs namely:

- General Administration, Planning and Support Services
- Legislation, Representation and Oversight,
- Staff affairs and development.

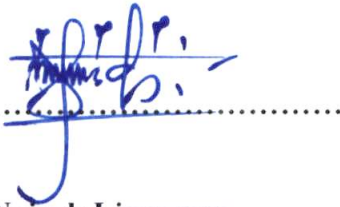
(iv) Comment on value-for-money achievements

The County Assembly is the arm of the County Government that makes legislation, represents the people and provides oversight on county resources. Its objective is to facilitate the members of the County Assembly to fulfil these functions efficiently and effectively in a representative system of government by holding and ensuring that the autonomous status of the County Assembly in its corporate relationship with other departments of the county government is maintained.

(v) Challenges and recommended way forward

The County Assembly encountered a number of challenges that hampered fulfilment of the objectives set at the beginning of the year:-

- Slow of exchequer release of funds from National treasury, which is being addressed by the controller of budget; and
- High cost of living resulting to escalating cost of prices of commodities impacting the implementation of projects.



**Leonard Ngiroh Limareng
Clerk of the County Assembly.**



5. Statement of performance against County Assembly Predetermined Objectives

Strategic development objectives

The key mandate of the County Assembly is West Pokot are legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output.

Below is the performance of the Assembly in FY 2024/2025

Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2024/2025			Remarks
					Target(s)	Actual as at 30th June, 2025	Variance	
Programme 1	ADMINISTRATION PLANNING AND SUPPORT SERVICES	Office of Clerk	Human Resource Management and Administration	Members and Staff maintained in the County Assembly service	144	144		
				Annual and quarterly reports prepared	5	4	1	ongoing
				No of staff promoted	5	0	5	Budget constraint
				Number of Members and Staff covered insurance	144	144	-	
		County Assembly Service Board	Provision of leadership and ensuring that there is prudent use of County Assembly Funds	Meeting held and confirmed payment of sitting allowances	96	95	1	
				Training and development of CASB members and Secretariat	6	6	-	
			Operationalization of the County Assembly Restaurant	0	100%	85%	-	Under investigation by EACC
			Completion of Members offices in the Modern Assembly		100%	0	-	Budget constraint
Programme 2	LEGISLATION, OVERSIGHT AND REPRESENTATION	Budget and fiscal analysis services	Adherence to the budget calendar and timely enacting of Laws	Approved Supplementary I Estimates	1	1	-	
				Approved ADP	1	1	-	
				Approved CBIRR	1	1	-	

*West Pokot County Assembly,
Annual Report and Financial Statements for the year ended 30th June, 2025.*

		Approved CBROP	1	1	-	
		Approved CFSP	1	1	-	
		Approved DMSP	1	1	-	
		Approved supplementary II Estimates	1	1	-	
		Approved PBB fy 2025/2026	1	1	-	
		Approved Finance Bill fy 25/26	1	1	-	
	Legal services	Development of Policy and legislative framework for effective governance	5	5	-	
		No of Regulations approved	6	6	-	
		No of policies adopted	5	5	-	
		No of Litigations	3	3	-	
	Legislative, Procedural and Committee Services	Efficient and effective legislation, representation and oversight	60	55	5	
		No of Motions passed	20	11	9	
		No of Statements passed	15	12	3	
		No. of Committee Sittings	1300	1200	100	Budget constraint
		No. of Public participations Conducted.	6	6	-	
		No. Oversight committee reports adopted	55	44	11	
	Research and Information Services	Easy access to County Assembly information	5	3	2	Budget constraint
		Live Coverage of County Assembly proceedings	4	4	-	
		Development of modern and reliable ICT infrastructure	100%	100%	-	

*West Pokot County Assembly,
Annual Report and Financial Statements for the year ended 30th June, 2025.*

			Data security	No. of CA information, Applications and Infrastructure secured	100%	100%	-	
			Hansard reports generated	No. of quality Hansard Reports generated	10	8	-	
		Members capacity building and development	Improved members performance (No of trainings/Member)	Improved legislation and oversight skills	15	13	2	
Programme 3	STAFF AFFAIRS AND DEVELOPMENT	Financial and Accounting Services	Quarterly Reports prepared	No. of Quarterly reports Prepared	4	4	-	
			Annual Financial statements prepared	No. of Annual Financial statements	1	1	-	
			Staff Capacity Building on PFMA	No. of staff trained on PFMA	16	16	-	
			Update asset management register	% of Assets tagged & updated	35	0	0	Process underway
		Supply Chain Management Services	Preparation of Procurement plans	Approved procurement plan	3	3	-	
			Market survey	No of market surveys conducted	12	8	4	Budget constraint
			Capacity building of supply chain management officers	No of staff trained	6	6	-	
		Internal Audit Services	Strengthening of audit committee	No. of audit committee trained and sitting allowances paid	4	4	-	
			Improve capacity for internal audit on emerging issue	No of internal audit staff trained	3	3	-	
		Intergovernmental Development	Successful participation in the CASA games	No. of staff and members participated	125	125	-	
		Staff development	Staff training in Kenya School of Government	Number of staff trained	8	6	2	
			Staff welfare management	Number of staff benefiting from Car loans and mortgages	100	66	34	Budget constraint
			Improved staff performance	Number of computers purchased	10	10	-	Budget constraint

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile

The County Assembly consist of 32 members; who include 20 elected members, each elected by the registered voters of single member ward, 12 members nominated by parliamentary political parties according to their proportion of members of the County Assembly, to represent special interests including the youth, persons with disabilities and the Speaker who is an ex-official member.

Among the key roles of the County Assembly under Section 8 of the County Governments Act 2012 include:

- Vetting and approve nominees for appointment to county public offices as may be provided for in the Act or any other law;
- representing the people of the wards and special interests, deliberating on and resolving issues of concern to the people, enacting legislation, contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution;
- exercising oversight over county revenue and expenditure in accordance with Article 207 of the Constitution,
- approve the borrowing by the county government in accordance with Article 212 of the Constitution; and
- reviewing the conduct in Office of the Governor, Deputy Governor and other state officers; and perform any other role as may be set out under the Constitution or legislation.

b) Environmental performance

The County Assembly has developed environmental policy which guide the organisation in efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's operations.

c) Employee welfare

The entity is cognisant of gender diversification and in compliance to gender ratio, in any recruitment and placement process. In order to improve skills and managing careers, the entity is in continuous training and appraisal of staff, and also facilitate professionals on attending career progression and development trainings of their area of specializations in ensuring that talent is retained in offering the services needed by the citizenry.

The organisation is keen on maintaining good employee welfare by offering medical cover to its members and staff including their dependents, settling statutory dues like pension timely, giving mortgages to its staffs and car grants and mortgages, to its members of the county assembly.

The organisation developed and implemented policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

d) Market place practices-

a) Responsible Supply chain and supplier relations-

The organisation is keen on maintaining good business practices, by carrying out whole procurements through IFMIS portal where suppliers can be able to compete favourably and more so honouring contracts and respecting payment practices by making payments when due.

The organisation is also keen on maintaining good business practices by timely settlement of bills.

b) Responsible ethical practices-

West Pokot County Assembly is a corruption free environment and has a gift declaration register, staff placements is based on merit, cognisant to ethnic diversification, well structured reporting framework, and clear conflict management policies.

c) Stewardship of goods and services

The County Assembly has asserted its representative mandate and developed oversight roles and accelerated the transformation of Kenya into a dynamic, prosperous and vibrant society. At the same

West Pokot County Assembly,

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

time, significant emphasis has been placed on public participation and involvement in County Assembly processes. This has been consistent with the continuing trend of democratic pluralism in the country.

Members of County Assemblies have been called upon to make their contribution in addressing the challenge of fully implementing the new Constitution in letter and spirit, consolidating County Assembly's role in strengthening political stability, social harmony and expansion of democratic space, which are the foundations of Kenya's socio-economic development and stability.

e) Community Engagements

The County Assembly has promoted education & sports by facilitating its members and staff in CASA games every year. And also conducting educational programs to schools who come and learn parliamentary procedures during the County Assembly plenary sessions.

7. Management Discussion and Analysis

The major achievements of County Assembly include completion of construction of the modern County Assembly, equipping of modern County Assembly building, installation of CCTV cameras in modern County Assembly building, installation of fire extinguisher system in modern County Assembly building, Purchase and installation of 48 cubic steel tank, installation of multimedia system in modern County Assembly chambers in modern County Assembly building.

While the Constitution of Kenya (2010) provides the framework for inclusive, devolved governance, there are many challenges to its effective implementation including: resistance to change by the power and economic elites; capacity of the members of the county assembly to effectively implement their mandates as per the provisions of the Constitution; turf wars between and among government institutions; cultural resistance to some of its human rights provisions such as gender equality; weak policy formulation and implementation.

The County Assembly of West Pokot is obligated to seek the input of the people in governance decisions. The people are always involved in the making of public policy, legislation, regulations and in the budget making process among other important public decisions on matters that affect their lives. The cost of organizing and facilitating public participation is high due to demographics and terrain of West Pokot County hindering effective public participation. Absence of a policy on public participation is another challenge resulting to unstructured and often ineffective public participation.

West Pokot County Assembly is governed by Kenya Constitution 2010, County Government Act 2012, Public Finance Management Act 2012, and its regulations, County Assemblies Services Act 2017, Public Procurement and Asset Disposal Act 2015, Treasury and CRA, SRC, circulars, NHIF Act, Provident Fund Act, Employment Act and other pieces of legislation on tax compliances.

A recent development in the County Public Finance Laws (Amendment) Act, 2025, establish the County Assembly Service Fund, allowing assemblies autonomy to funds from the National Treasury, with this autonomy, assemblies now have more breathing space. They can budget for themselves, plan independently, and reduce executive meddling, potentially strengthening their role in enforcing PFM discipline.

8. Statement of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the period ended 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 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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Accrual Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the period ended June 30, 2025, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 18/11 2025.

.....
Name:

Leonard Kimareng
Clerk of the County Assembly



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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 ASSEMBLY 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:

1. 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;
2. 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,
3. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Assembly of West Pokot set out on pages 1 to 24, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance,

statement of changes in net assets, statement of cash flows and 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 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 County Assembly 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 including the transitional provisions permitted under IPSAS 33 and comply with the County Governments 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 Receivables

The statement of financial position reflects receivables – retentions of Kshs.30,707,480 as disclosed in Note 20 to the financial statements. This retention amount is held in the deposit account controlled by the County Treasury. However, the cash book, bank statements and bank reconciliation statements in support of the amount have not been provided to confirm the existence of the amount. In addition, Management did not provide satisfactory explanation on why the retention money is being held by the County Treasury and there was also no correspondence between the County Assembly and the County Treasury to confirm the amount held.

Further, Management did not provide the ageing analysis to confirm the duration the amount has been outstanding.

In the circumstances, the accuracy, completeness and recoverability of receivables balance of Kshs.30,707,480 could not be confirmed.

2.Non-compliance with International Public Sector Accounting Standards (IPSAS)

The financial statements presented for audit for the year ended 30 June, 2025 are transitional financial statements. The County Assembly has taken advantage of the provisions of IPSAS 33. This provision has given them three (3) years window to fully comply with IPSAS Accrual Basis of accounting. The Management has disclosed some non-current assets balance of Kshs.647,315,513 and inventories of Kshs.7,505,220. However, the value of the assets is based on both estimates and cost price. The valuation of the assets will be undertaken within the next two years. In addition, the value of the non-current assets excludes value of land whose estimated value could not be available in the first year of transition.

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 County Assembly 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.

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 matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

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

	Financial Year	Audit Issue
1	2023/2024	Pending Account Payables
2	2023/2024	Failure to comply with Law on Ethnic Composition
3	2023/2024	Non-Compliance with the One-Third of Basic pay Rule
4	2023/2024	Irregular Procurement of Heavy-Duty Utility Vehicles
5	2023/2024	Non-Compliance with climate Change Regulations
6	2023/2024	Delayed completion of New Complex for the West Pokot Assembly
7	2023/2024	Stalled Construction of County Assembly restaurant and Car Park
8	2023/2024	IT Internal Controls
9	2023/2024	Inefficient Internal Audit Function

Other Information

Management is responsible for the Other Information set out on page ii to xx which comprise of Key Entity Information and Management, Governance Statement, Forward from the Clerk of the County Assembly, Statement of Performance Against County Assembly's Predetermined Objectives, Corporate Social Responsibility Statement/ Sustainability Reporting, Management Discussion and Analysis, 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 Assembly's transitional IPSAS 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 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. Lack of Climate Change Unit and Financing

During the year under review, the Assembly had approved budgeted expenditure amounting to Kshs.758,539,596. However, review of budget documents revealed that the County Assembly did not allocate any budgetary resources for climate change initiatives. Further, evidence of public awareness, development of climate change action plan and public consultations initiatives on climate change were not provided for audit review. This was contrary to Section 15(5)(b) of the climate change Act, 2016 which requires each public entity to designate a unit with adequate staff and financial resources to coordinate the mainstreaming of the climate change action plan and other climate change statutory functions and mandates into sectoral strategies for implementation.

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

2. Non-Compliance with Statutory Expenditure Limit

Review of the County Assembly's approved budget, along with Supplementary Budgets I and II revealed that the Assembly's expenditure exceeded the legal limit of 7% of the County's total revenue. The County Government's total revenue amounted to Kshs.7,640,537,062, while the Assembly's approved budget expenditure amounted to Kshs.758,539,596, representing 9.92% of the total revenue. This was contrary to Regulation 25(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditures of a County Assembly shall not exceed seven per cent of the total revenues of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

In the circumstances, Management was in breach of the law

3. Non- Compliance with Law on Fiscal Responsibility- Wage Bill

The County Assembly's budget for the year ended 30 June, 2025 amounted to Kshs.758,539,596. However, expenditure budget on personnel and other employment

benefits was Kshs.396,898,438, representing 52% of the total budgeted revenue and exceeds the prescribed statutory threshold of 35% of total revenue. This was contrary to Regulation 25(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that in addition to the fiscal responsibility principles set out in Section 107 of the Act, the following fiscal responsibility principles shall apply in the management of public finances-(a) the County Executive Committee Member with the approval of the County Assembly shall set a limit on the County Government's expenditure on wages and benefits for its public officers pursuant to Section 107(2) of the Act; (b) the limit set under paragraph (a) above, shall not exceed thirty-five (35) percent of the County Government's total revenue.

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

4. Stalled Construction of County Assembly Restaurant and Car Park

As previously reported, the County Assembly entered into a contract with a firm for the construction of a restaurant and a car park on 3 January, 2014 at a contract sum of Kshs.36,685,718. An expenditure of Kshs.15,765,679 was incurred on the project in the financial year 2014/2015. During the year under review, project records including payment vouchers, certificates of completion issued, status report of the project were not provided for audit and the project had stalled. Available information revealed that the documents had been seized by EACC for investigations. However, details on the progress of investigations were not provided.

In the circumstances, because of the delay in completion of the project, the objectives of the project have not been achieved and residents of the County may not realize value for money on the funds spent on the project.

5. Employees Earning Less than a Third of Basic Salaries

Review of monthly payroll during the year under review revealed instances where employees of the County Assembly received net salaries which were less than a third of their respective basic salaries as detailed below:

Month	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
No. of staff	8	8	11	31	28	3	11	18	14

Management has not provided justification for payments of net pay that are less than one third of respective staff basic salaries. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that no employer shall recover more than two-thirds from an employee's earnings.

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

6. Failure to Observe One Third Rule on Staff Composition and Recruitment

Review of personnel records provided revealed that during the year under review, the County Assembly Service Board had a total of two hundred and seventy-seven (277) staff serving in various cadres. However, two hundred and seventy (270) employees or 97% were from the dominant community contrary to the provisions of Section 65 (1) (e) of the

County Government Act, 2012 which requires that the County Assembly Service Board in selecting of employees, to ensure that at least thirty percent (30%) of the positions are filled by candidates who are not from the dominant ethnic community.

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

7. Non-remittance of Public Procurement Capacity Building Levy

During the financial year ended 30 June, 2025, the County Assembly issued and paid local purchase orders/local service orders and contracts amounting to Kshs.158,904,566. However, the Management deducted and remitted only Kshs.14,406 of the levy resulting in unremitted levy of Kshs.35,079. This was contrary to paragraph 3(1) of Legal notice 206 of the Levy order, 2023 which provides that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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. Lack of Risk Management Policy and Disaster Recovery Plan

Review of the internal controls of the Assembly revealed that, Management did not establish formal risk management strategies, including a fraud prevention mechanism and a structured system of internal controls and risk management to support resilient and effective operations during the year under review. In addition, the Assembly had not developed a Disaster Recovery Plan or Business Continuity Plan to ensure the timely restoration of operations in the event of a disruption or disaster. This exposes the Assembly to significant operational risks in the event of disasters.

In the circumstances, the Assembly is exposed to the risk of unidentified and unmitigated threats that could adversely affect its ability to achieve its objectives and safeguard public resources.

2. Inadequacies in Internal Audit Function and Audit Committee

During the year under review, the County Assembly's internal audit function did not conduct quarterly audits as guided by Regulation 166(1) and (2) of the Public Finance Management (County Governments) Regulations, 2015.

In addition, review of the Internal Audit Committee Minutes, dated 30 September, 2024, revealed that the committee met once during the year and no audits had been conducted due to limitation of scope contrary to Regulation 172(1) of the Public Finance Management (County Governments) Regulations, 2015 that requires the Internal Audit Committee to meet at least once in every three (3) months.

In the circumstances, internal controls in the County Assembly's financial operations may not be effective.

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

Auditor-General's Responsibilities for the Audit

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

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

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

10. Statement of Financial Performance for the Period Ended 30th June, 2025

Description	Notes	Period ended
		30-Jun-25
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	1	715,856,486
Total revenue		715,856,486
Expenses		
Employee costs	2	419,466,646
Use of goods and services	3	295,191,021
Transfers to other Government Entities	4	-
Depreciation and amortization expense	5	51,433,702
Finance costs	6	-
Social Benefits	7	-
Total expenses		766,091,369
Gain/(loss) on sale of assets	8	-
Impairment loss	9	-
Surplus/Deficit for the year		(50,234,883)
Taxation	10	-
Net Surplus/Deficit		(50,234,883)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18/11 2025 and signed by:

.....
 Name: Leonard Limareng
 Clerk of the County Assembly

.....
 Name: Kesanyi Amos
 Head of Accounting Services
 County Assembly
 ICPAK Member Number: 29212



11. Statement of Financial position as at 30th June, 2025

Description	Notes	Period ended	Opening Statement
		30th June, 2025	1st July, 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	11	198,821	13,997,052
Inventories	12	7,505,220	10,516,780
Prepayments of insurances	15	7,257,758	-
Receivables - Retentions held by County treasury on behalf of County Assembly	20	30,707,480	26,655,503
Total Current Assets		45,669,279	51,169,335
Non-Current Assets			
Property, Plant and Equipment	13	647,315,513	644,674,722
Total Non- Current Assets		647,315,513	644,674,722
Total Assets (A)		692,984,792	695,844,057
Liabilities			
Current Liabilities			
Trade and Other Payables	14	21,502,274	24,513,832
Refundable deposits (Retention) and Prepayments	15	37,965,238	26,655,503
Deferred Income	23	-	-
Total Liabilities (B)		59,467,512	51,169,335
Net Assets (A-B)		633,517,280	644,674,722
Represented by:			
Reserves		-	-
Accumulated Surplus		633,517,280	644,674,722
Capital Fund		-	-
Net Assets		633,517,280	644,674,722

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18/11 2025 and signed by:

.....
Name: Leonard Kimareng
Clerk of the County Assembly


.....
Name: Kesanti Amos
Head of Accounting Services
County Assembly
ICPAK Member Number: 29212




12. Statement of Changes in Net Assets for the Period Ended 30th June, 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30 th June 2024 (cash basis)	-			-
Adjustments: (to recognize assets and liabilities)	-	-	-	-
As at July 1, 2024	644,674,722	-	-	644,674,722
Surplus/ deficit for the period	(50,234,883)	-	-	(50,234,883)
Returns to CRF	(13,997,052)	-	-	(13,997,052)
Additions during the period	53,074,493	-	-	53,074,493
Other changes (specify)	-	-	-	-
As at 30 th June, 2025	633,517,280	-		633,517,280

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18/11 2025 and signed by:

.....

 Name: Leonard Shimareng
 Clerk of the County Assembly

.....

 Name: Leonard Anu
 Head of Accounting Services
 County Assembly
 ICPAK Member Number: 29212



13. Statement of Cash Flows for the Period ended 30th June, 2025

Description	Notes	Period ended
		30 -June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF	1	715,856,486
Total receipts		715,856,486
Payments		
Employee costs	2	419,466,646
Use of goods and services	3	295,191,021
Transfers to other Government Entities	4	-
Finance costs	6	-
Social Benefits	7	-
Total payments		714,657,667
Net cash flows from/(used in) operating activities		1,198,819
Cash flows from investing activities		
Purchase of PPE		(54,074,493)
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Net cash flows from/(used in) investing activities		(54,074,493)
Cash flows from financing activities		
Returns to CRF		-
Transfer from CRF - Development Exchequer		53,074,493
Repayment of borrowings		-
Net cash flows from financing Activities		53,074,493
Net increase/(decrease) in cash & Cash equivalents		198,819
Prior year Adjustments - Transfer to CRF year end Fy 2024		(13,997,052)
Cash and cash equivalents as at Period Start	11	13,997,052
Cash and cash equivalents as at Period End		198,819

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 12/11/2025 and signed by:

.....
 Name: Leonard Kimani
 Clerk of the County Assembly

.....
 Name: Amund Kerani Amos
 Head of Accounting Services
 County Assembly
 ICPAK Member Number: 29212



14. Statement of Comparison of Budget and Actual Amounts for the Period Ended 30th June, 2025

A) Recurrent and Development budgets combined

Revenue/expense 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 *100
Revenues						
Opening balance (Non-refundable special purpose accounts)	-	-	-	-	-	-
Transfers from CRF	734,057,508	24,482,088	758,539,596	768,930,979	(10,391,383)	101%
Total revenues	734,057,508	24,482,088	758,539,596	768,930,979	(10,391,383)	101%
Expenses						
Employee costs	421,006,469	(24,108,031)	396,898,438	419,466,646	(22,568,208)	99%
Use of goods and services	261,628,000	33,590,119	295,218,119	295,191,021	27,098	99%
Transfers to other Government Entities	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-
Total	682,634,469	9,482,088	692,116,557	714,657,667	(22,541,110)	99%
Capital items						
Acquisition of PPE	51,423,039	15,000,000	66,423,039	54,074,493	12,348,546	81%
Total expenses development	51,423,039	15,000,000	66,423,039	54,074,493	12,348,546	81%
Total Expenses	734,057,508	24,482,088	758,539,596	768,732,160	(10,192,564)	101%
Surplus/Deficit	-	-	-	198,819	(198,819)	

The entity financial statements were approved on 18/11 2025 and signed by:

Name: Leonard Limong
Clerk of the County Assembly

Name: Kisani Amos
Head of Accounting Services,
County Assembly
ICPAK Member Number: 29212



15. Notes to the Financial Statements

1. General Information

West Pokot County Assembly is established by and derives its authority and accountability from The Constitution of Kenya/Act 2010. The Entity is domiciled in Kenya and its principal activities are legislation, oversight and representation.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st, 2nd and 3rd years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

1. Land – Valuation and full recognition to be completed in the subsequent 2 years of transition
2. Inventories – Full recognition in the subsequent 2 years of transition
3. Recognition of PPEs is based on historical figures. Full recognition of PPEs will be in subsequent 2 years of the transition.

These financial statements were authorised for issue by the accounting officer on _____

Basis of Preparation

These financial statements have been prepared on accrual 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 West Pokot County Assembly. The accounting policies adopted have been consistently applied to all the years presented.

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

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

Recognition of non-exchange expenses and liabilities

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

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.

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. Summary of Significant Accounting Policies

a) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on 21st 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 for FY 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 12 of these financial statements.

b) 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 a ten-year period. Investment properties are derecognized either 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.

c) Property, plant and equipment

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

d) Right of use asset

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received, and any initial

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

e) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the county assembly; 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 transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

f) 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 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 county assembly 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. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in notes.

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.

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 county assembly.

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 County Assembly in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Nature and purpose of reserves

The county assembly does not create and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The West Pokot County Assembly recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

q) 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.

r) Related parties

The County assembly 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 county assembly, or vice versa. Members of key management are regarded as related parties and comprise the, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers.

s) Cash and cash equivalents

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

t) Comparative figures

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

u) Subsequent events

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

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the county assembly 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. 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.

Notes to the financial statements (continued)

1. Transfers from County Revenue Fund

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period ended 6/30/2025
	Kshs	Kshs	Kshs
Recurrent	715,856,486	-	715,856,486
Total	715,856,486	-	715,856,486

2. Employee Costs

Description	Period ended
	30-Jun-25
	Kshs
Basic salaries of permanent employees	330,809,727
Basic wages of temporary employees	2,316,400
Personal allowances – part of salary	59,613,275
Pension and other social security contributions	26,727,244
Employer contributions to compulsory national health insurance schemes	-
Other social benefit schemes	-
Other personnel costs	-
Employee costs	419,466,646

3. Use of Goods and Services

Description	Period ended
	30-Jun-25
	Kshs
Utilities, supplies and services	2,146,082
Communication, supplies and services	11,700
Domestic travel and subsistence	133,056,891
Foreign travel and subsistence	21,081,483
Printing, advertising, and information supplies & services	5,801,493
Rentals of produced assets	2,192,400
Training expenses	19,855,304
Hospitality supplies and services	4,736,700
Insurance costs	22,403,448
Specialized materials and services	6,679,000
Office and general supplies and services	7,438,506
Other operating expenses	42,125,567
Fuel Oil and Lubricants	9,999,999
Routine maintenance – vehicles and other transport equipment	15,649,948
Routine maintenance – other assets	1,900,000
Total	295,191,021

Notes to the financial statements (continued)

4. Transfers to Other Government Entities

Description	Period ended
	30-Jun-2025
	Kshs
Transfers to car loan and mortgage schemes	-
Total	-

5. Depreciation and Amortization Expense

Description	Period ended
	30-Jun-25
	Kshs
Property, plant and equipment	51,433,702
Total	51,433,702

6. Finance Costs

Description	Period ended
	30-Jun-2025
	Kshs
Interest on loans from commercial banks	-
Total finance costs	-

7. Social Benefits

Description	Period ended
	30-Jun-2025
	Kshs
Transfers to the physically challenged	-
Gratuity - Member of County Assembly, Casb Members	-
Total social benefit expenses	-

8. Gain/Loss on Sale of Assets

Description	Period ended
	30-Jun-2025
	Kshs
Property, plant and equipment	-
Other assets not capitalized	-
Total gain on sale of assets	-

9. Impairment Loss

Description	Period ended
	30-Jun-2025
	Kshs
Property, Plant and Equipment	-
Total Impairment Loss	-

10. Taxation

Description	Period ended 30-Jun-2025 Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Income tax expense reported in the statement of financial performance	-

11. Cash and Cash Equivalents

Description	Period ended	Opening Statement
	30-Jun-25	1st July 2024
	Kshs	Kshs
Recurrent Account	198,819	9,030,351
Development Account	-	4,966,701
Deposits Account	-	-
Special Purpose Accounts	-	-
Total	198,819	13,997,052

(a) Detailed Analysis of the Cash and Cash Equivalents

Name	Account number	Period ended	Opening Statement
		30-Jun-2025	1 st July 2024
		Kshs	Kshs
Recurrent Accounts	1,000,243,333	198,819	9,030,351
Development Accounts	1,000,0433377	-	4,966,701
Deposits Accounts		-	
<i>Cash on Hand</i>		-	-
Total		198,819	13,997,052

12. Inventories

Description	Period ended	Opening Statement
	30-Jun-2025	1st July 2024
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	7,505,220	10,516,780
Less: allowance for impairment	-	-
Total	7,505,220	10,516,780

Notes to the Financial Statements (Continued)

13. Property, Plant, and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Total
Depreciation Rate		2.50%	12.50%	2.50%	12.50%	33.30%		
Cost	khs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	468,883,059	36,328,160	-	62,166,360	77,297,143	-	644,674,722
Additions	-	8,869,677	-	44,204,817	-	999,999	-	54,074,493
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
Total cost as at 30th, June 2025 before depreciation and impairment	-	477,752,736	36,328,160	44,204,817	62,166,360	78,297,142	-	698,749,215
Depreciation And Impairment for the period								
Depreciation	-	(11,943,818)	(4,541,020)	(1,105,120)	(7,770,795)	(26,072,948)	-	(51,433,702)
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
Total depreciation as at 30th, June 2025	-	(11,943,818)	(4,541,020)	(1,105,120)	(7,770,795)	(26,072,948)	-	(51,433,702)
Net Book Values as at 30th, June 2025	-	465,808,918	31,787,140	43,099,697	54,395,565	52,224,194	-	647,315,513
Opening Bal as at 1 st July 2024	-	468,883,059	36,328,160	-	62,166,360	77,297,143	-	644,674,722
As At 30th, June 2025	-	465,808,918	31,787,140	43,099,697	54,395,565	52,224,194	-	647,315,513

Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020). These amounts were adopted on 1st July 2024.

13 (a) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	477,752,736	11,943,818	465,808,918
Plant And Machinery	44,204,817	1,105,120	43,099,697
Motor Vehicles, Including Motorcycles	36,328,160	4,541,020	31,787,140
Computers And Related Equipment	78,297,142	26,072,948	52,224,194
Office Equipment, Furniture, And Fittings	62,166,360	7,770,795	54,395,565
Total	698,749,215	51,433,702	647,315,513

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost valuation	or	Normal annual depreciation charge
Plant and Machinery	-		-
Motor Vehicles including Motorcycles	-		-
Computers and Related Equipment	-		-
Office Equipment, Furniture And Fittings	-		-
Total	-		-

14. Trade and Other Payables

Description	Period ended, 30- un-2025	Opening Statement 1st July 2025
	Kshs	Kshs
Trade payables	6,059,974	9,071,532
Employee payables	15,442,300	-
Other payables	-	15,442,300
Total trade and other payables	21,502,274	24,513,832

Ageing analysis: (Trade and other payables)	Current FY	%	Opening balance	% of the Total
Under one year	6,059,974	28	9,071,532	
1-2 years	15,442,300	72	15,442,300	72
2-3 years	-		-	
Over 3 years	-		-	
Total (tie to above total)	21,502,274	100	24,513,832	72

15. Refundable Deposits and Prepayments

Description	Period ended 30-Jun-2025		Opening Statement 1st July 2025	
	Kshs		Kshs	
Customer deposits	30,707,480		26,655,503	
Prepayments (Medical cover)	7,257,758		-	
Total deposits	37,965,238		26,655,503	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	6,801,973	23%	2,548,549	9.5%
1-2 years	2,548,549	8%	2,253,660	9.6%
2-3 years	2,554,097	8%	6,801,973	25.5%
Over 3 years	18,802,861	61%	15,051,321	55.4%
Total	30,707,480	100	26,655,503	100

16. Retirement benefit Asset/ Liability (Applicable to Pensions)

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. 200 per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by Local Authorities Provident Pension Fund. Employees contribute 12% while employers contribute 15% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

17. Service Concession Arrangements Liability

Description	Period ended	Opening Statement
	30-Jun-2025	1st July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the period	-	-
Less: Service concession revenue recognized	-	-
Service concession liability at end of the period	-	-

18. Cash Generated from Operations

	Period Ended 30 th Jun 2025
	Ksh.
Surplus for the year before tax	(50,234,883)
Adjusted for:	
Depreciation	51,433,702
Impairment	-
Working capital adjustments	
Increase in receivables	(4,051,977)
Decrease in inventory	3,011,560
Decrease in payables	(3,011,588)
Increase in deferred income	-
Increase in refundable deposits	4,051,977
Increase in prepayments	-
Net cash flow from operating activities	1,198,819

19. Contingent Liabilities

	Period ended 30 th Jun-2025
	Ksh.
Contingent Liabilities	
Court Case against the Entity	-
Others (Specify)	-
Total	-

20. Receivables

Description	Period ended, 30 June 2025	Opening Statement 1st July 2025
	Kshs	Kshs
Receivables from Non-Exchange Transactions - County Treasury	30,707,480	26,655,503
Total trade and other receivables	30,707,480	26,655,503

21. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Change due to discount and time value for money	-	-	-	-
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

22. Lease Liabilities

Description	Insert Current FY	Opening Statement 1 st July 20XX
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

23. Deferred Income

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
National Government	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions during the year	-	-	-	-
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

Analysed as:

Description	Amount Ksh
Current	-
Non- Current	-
Total	-

24. Employee Benefit Obligations

Description	Defined benefit plan	Post- employment medical benefits	Other Benefits	Insert Current FY	Opening Statement F ^t July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

Retirement benefit Asset/ Liability (Applicable to Pensions)

The Entity operates a defined benefit scheme for all full-time employees from July 1, 2015. The scheme is administered by Iapfund provident Fund while West pokot County Assembly are the custodians of the scheme.

The scheme is based on 37 percentage of salary of an employee at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was not carried out as at 30th June 2025 by an actuarial valuers On this basis the present value of the defined benefit obligation and the related current service cost and past service cost were not measured using the Projected Unit Credit Method.

25. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

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

presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

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

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	30,707,480	-	-	-
Bank balances	198,819	-	-	-
Total	30,906,299	-	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue operation. 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.

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.

26. Government of Kenya

West Pokot County Assembly is an entity under West County Government entity under the republic of Kenya. Other related parties include:

- i) County Government Entities
- ii) National Government Entities

	<i>FY 2024/2025</i>
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	2,100,000
Purchase of water from govt service providers	46,082

	FY 2024/2025
	Kshs
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	274,344
Others (specify)	-
Total	2,420,426
b) Grants /transfers from the government	
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for employees	-
Payments for goods and services for	-
Total	-
d) Key management compensation	
Compensation to key management	-
Total	-

27. Contingent Assets and Contingent Liabilities

	FY 2024/2025
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables from Other Government Entities	30,707,480
Others (Specify)	-
Total	30,707,480

28. Events after the Reporting Period

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

29. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

30. Currency

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

16. Appendix

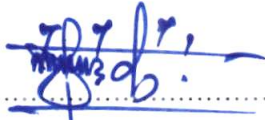
Appendix I: Implementation Status of Auditor-General's Recommendations

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.	Pending accounts payable	The County Assembly managed to pay the Ksh 9,071,132 for the supply of services and ksh 2,922,614 for installation of multimedia services, Ksh. 15,442,300 payable to County Assembly car loan and mortgages schemes have been budgeted FY 2025/2026	Not resolved	31 Dec 2025
2.	Failure to comply with the Requirements of the Law on ethnic compositions	The matter will be solved in subsequent recruitment of new staff	Not resolved	Subsequent recruitments
3.	Non-Compliance with one – third Basic Rule	The issue was caused by increase in statutory deductions (SHA, NSSF, Housing Levy) resulting in depleted net pay since most of the officers had previously committed their pay slips, We have advised the affected staff to restructure their loans and commitments in order to comply	Not resolved	31 Dec 2025
4.	Irregular procurement of Heavy Duty utility passenger vehicle	The county Assembly commit to adhere to Regulation 173(1) of the public procurement and asset Disposal regulations, 2020	Resolved	-
5.	Non-compliance with Climate Change regulations	The County Assembly have complied by budgeting for tree planting in the current FY 2025/2026	Resolved	The County Assembly has already planted 10,000 trees in the FY 2025/2026
6.	Delayed completion of a new Complex for	The delay was caused by delayed exchequer releases. But the building is already in use.	Resolved	The building is already completed

West Pokot County Assembly
Annual Report and Financial Statements for the Period ended 30th, June, 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)
	West Pokot County Assembly			and occupied
7.	Stalled construction of the County Assembly restaurant and car park	The project is under investigation by EACC	Not resolved	Under investigation by EACC
8.	IT Internal Control weaknesses	The County Assembly are formulating the IT strategic plan, IT business plan, Disaster recovery plan and IT security policy	Not resolved	30 th March,2026
9.	Inefficient Internal Audit Function and audit committee	The County Assembly have an internal audit work plan in place and adequate budget for their effective function.	Resolved	Effective internal audit committee


.....
Accounting Officer
Date



Appendix II: Projects implemented by West Pokot County Assembly

Status of projects completion,

Project	Total project Cost Ksh.	Total expended to date Ksh	Completion to date %	Budget Ksh.	Actual Ksh	Source of funds
County Assembly restaurant	36,685,718	32,000,000	Pending under investigation	37,000,000	36,685,718	Gok
Speakers Residence	68,777,580	32,634,187	Pending under investigation	77,000,000	32,634,187	Gok
Modern Assembly	426,241,07	424,760,777	Complete	430,000,000	424,760,778	Gok

Appendix III: Transfers from Other Government Entities

Name of the MDA/ Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/ Others	Total Amount - KES		Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
						Defer red Inco me	Recei vables	Other s - must be specifi c		
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-

Appendix IV: Reporting of Climate Relevant Expenditures

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

Appendix V: 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
-	-	-	-	-	-	-
-	-	-	-	-	-	-

Appendix VII: Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Fy 2023/2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	NBV (Kshs) Fy 2024/2025
Land	-	-	-	-	-
Buildings and structures	477,752,736	11,943,818	-	-	465,808,918
Transport equipment	44,204,817	1,105,120	-	-	43,099,697
Office equipment, furniture and fittings	36,328,160	4,541,020	-	-	31,787,140
ICT equipment	78,297,142	26,072,948	-	-	52,224,194
Machinery and equipment	62,166,360	7,770,795	-	-	54,395,565
Total	698,749,215	51,433,702	-	-	647,315,513