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REPORT

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THE AUDITOR-GENERAL

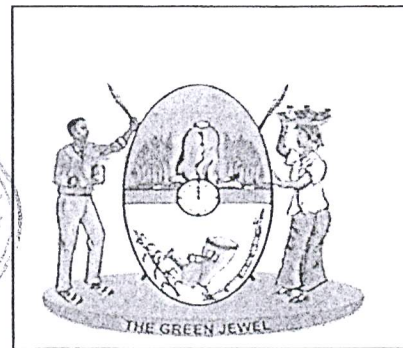
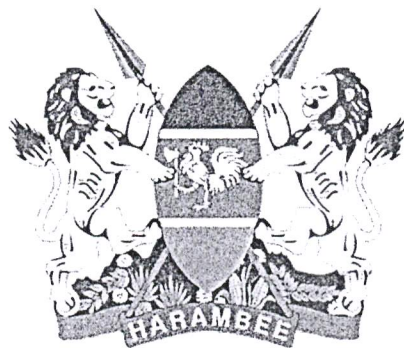
ON

KAKAMEGA COUNTY EMERGENCY FUND

FOR THE YEAR ENDED
30 JUNE, 2025

PAPERS LAID	
DATE	19/2/26
TABLED BY	Se. Oekina.
COMMITTEE	
CLERK AT THE TABLE	May.

10/10



KAKAMEGA COUNTY EMERGENCY FUND

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

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

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

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1. Acronyms and Definition of Key Terms

a) Acronyms

CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya Shillings
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board

b) Definition of Key Terms

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

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2. Key Entity Information and Management

a) Background information

Kakamega County Emergency Fund was established by the County Government of Kakamega through the Public Financial Management Act (Kakamega County Emergency Fund) Regulations, 2018. The Fund Administrator at the time being the Chief Officer of the Ministry of Finance and Economic Planning. The Fund is wholly owned by the County Government of Kakamega and is domiciled in Kenya

The object and purpose of these regulations is to provide for establishment of a Fund from which payments shall be made when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises

b) Principal Activities

The fund will also provide a common basket for emergency funds in order to facilitate faster, transparent, predictable and accountable release of funds for emergency management

c) Fund Administration Committee

SN	Name	Position
1	Dr Boniface Okoth	CECM Public Service and Administration Chairperson I
2	Mr Benjamin Onguyo Andama	CECM Finance and Planning Secretary
3	Arch. Patrick Wesonga Kundu	CECM Roads and Public Works Member
4	Ms Penina Mukabane	CECM Water and Environment Member
5	CPA Livingstone Luvutse Imbayi	CECM Health Services Member
6	CS Vivian Mmbaka Kwomwonyo	County Attorney Member

d) Key Management Team

Ref	Name	Position
1	Dr. Jeophita June Mwajuma	Chief officer Finance and Budget
2	CPA Issackow Mohamed Maalim	Head of Treasury, Director Accounting Services
3	CHRP(K) Prisca Dorine Otipa	Chief officer Public Service and Administration
4	Jessica Matini	Fund Accountant

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Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

No	Entity	Role
1	Audit Committee and Finance committee activities	Provide oversight of the financial reporting process, the audit process, the system of internal controls and compliance with laws and regulations
2	Senate Committee Activities	Legislation, Oversight and Representation
3	County Assembly	Legislation, Oversight and Representation
4	Development partner oversight activities	Predominant roles played by development partners have been shown to include capacity building, project planning, lobbying and advocacy, others (including resource mobilization) and financing respectively
5	Controller of Budget	This role involves overseeing the implementation of the budgets of both national and county governments. The Controller of Budget in this role therefore monitors the use of public funds in-year and reports to Parliament on how the funds have been utilised.
6	Office of the Auditor General	The Auditor-General (AG) is mandated to audit and report on the use and management of public resources by public entities. Article 229(6) of the Constitution requires the Auditor-General to confirm whether public money has been applied lawfully and in an effective way

Kakamega County Emergency Fund
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f) Registered Offices

P.O. Box 36
County Headquarters
Kenyatta Avenue, KENYA

g) Fund Contacts

Telephone: 056 31850/31852/31853

E-mail: info@kakamega.go.ke

Website: kakamega.go.ke

h) Fund Bankers

Co-operative Bank
Kakamega Branch

i) Independent Auditors

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

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j) Principal Legal Adviser

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

k) County Attorney

Kakamega County Headquarters

P.O. Box 36 50100,056 31850/31852/31853

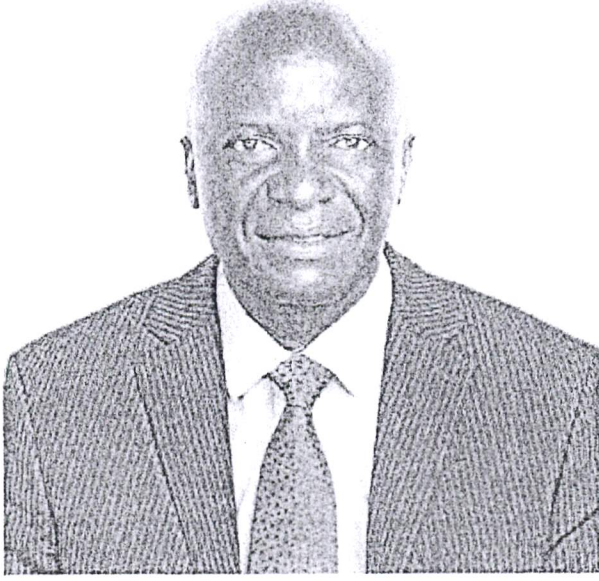

County Headquarters

Kisumu Kitale Highway




Kakamega .KENYA

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

3. Fund Administration Committee

Name	Details of qualifications and experience
 Dr Boniface Okoth CEC Public Service and Administration	<p>Qualification</p> <p>PhD in Business Administration from Kabarak University (2014-2021)</p> <p>Master of Science in Human Resource from Masinde Muliro University of Science and Technology (2007-2010).</p> <p>Degree in Education from Kenyatta University (1990 - 1994).</p> <p>Diploma in Education Management from Kenya Education Management Institute (2012-2013)</p> <p>Diploma in Human Resource Management from Kenya Institute of Management (2006 – 2008),</p> <p>Diploma from Kenya Education Staff Institute (2004-2005)</p>
 Mr. Benjamin Onguyo Andama- CECM Finance, Economic Planning & ICT	<p>Qualification</p> <p>MA In Project Design and Implementation University of Nairobi</p> <p>Bachelor of Commerce Catholic University</p> <p>Higher Diploma in Entrepreneur Eldoret National Polytechnic</p> <p>Experience</p> <p>CEC Member County Government of Kakamega</p> <p>Associate program Manager AMPATH</p> <p>Manager Family Presevative AMPATH</p>
	<p>Qualification</p> <p>Doctor of philosophy in Law (PhD candidate) University of Nairobi, Masters of Law, and Post graduate Diploma in Law, and Bachelor Degree in Law. Certified secretary (CPS,K)</p>

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025



 <p>Ms. Vivianne M Komwonyo-Member Kakamega County Attorney</p>	<p>Member of the chartered institute of certified arbitrators.</p> <p>Experience An advocate of the high court of Kenya and a member of the law society of Kenya with over 14 years' experience in legal practice in both private and public spheres with a bias in public law and corporate governance</p>
 <p>Mrs. Peninnah Lungatso Mukabane- CECM-Water, Environment, Natural Resources, & Climate Change</p>	<p>Qualification Master's Degree in Agricultural Economics and Resources management Moi University Bachelor Degree In Agriculture Economics Egerton University Post Graduate Diploma in Education Kenyatta University</p> <p>Experience CEC Water Environment and Climate Change Kakamega County</p>
 <p>Engineer Patrick Kundu Wesonga CECM Roads and Public works</p>	<p>Qualification PhD Candidate (Entrepreneurship), University of Nairobi (2012 – 2016)</p> <p>Master of Business Administration (Strategic Management), University of Nairobi (2000 – 2008)</p> <p>Bachelor of Architecture, University of Nairobi (1981 – 1987) Registered Architect, BORAQS, Nairobi (1996)</p> <p>Trainer of Facilitators in Project Formulation & Proposal Development, AMREF Kenya (1993)</p>

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	<p>Experience 2022 – Present: CECM Roads, Public Works & Energy, County Government of Kakamega</p> <p>2001 – 2023: Chief Architect & Head of Institutional Development, CHAK</p> <p>1999 – 2000: Institution & Development Manager, CHAK</p> <p>1997 – 1998: Senior Architect, CHAK</p> <p>1990 – 1996: Project Architect, CHAK</p>
<div data-bbox="525 734 1109 1281" data-label="Image"> </div> <div data-bbox="525 1288 1121 1361" data-label="Caption"> <p>CPA Dr FC. Livingstone Luvatse Imbayi (fcsi) CECM, Health Services</p> </div>	<p>Qualification Honorary Doctorate Certificate in Strategic Leadership Cooperate institute of strategic - Global Master Degree in Business Administration (Finance) Kenyatta University Bachelor’s Degree in Business Management (Finance and Banking Moi university CPA K KCA University</p> <p>Experience CEC Finance ,Economic planning and ICT 22 Years’ Experience in Accounting ,Finance, Audit ,Taxation and Leadership Having worked in various organisation including Mayfair Holding Ltd , Ndege Chai Sacco Ltd , Chief Officer Finance and Planning Vihiga County and County Budget Coordinator –Office of the Controller of Budget</p>

Kakamega County Emergency Fund
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4. Key Management Team

Name	Details of qualifications and experience
 <p>Dr June Jeophita Mwajuma</p>	<p>Qualifications Doctorate in Environmental Microbiology Master of Science Degree in Microbiology Bachelor of Science Degree(Botany/Zoology) Kenyatta University</p> <p>Experience Laboratory Assistant Mumias Sugar Company Assistant Lecturer Mombasa Polytechnic University College Former Chief Officer Mombasa County Government Current Chief Officer Finance ,Budget and Planning</p>
 <p>CHRP-K Prisca Doreen Otipa</p>	<p>Qualification CHRP-K-College of Human Resources Management Masters Human Resources Management (MIHRM)-Open University of Tanzania Bachelor of Business Administration (BBA-HRM (option)Kenya Methodist University Diploma in Human Resources Management University of Nairobi</p> <p>Experience CHRP-K Prisca Doreen Otipa is a seasoned HR leadership development , Mentor coach and consultant with over 20 years of senior leadership and management experience in various industries and working for local and international employer brands including Crower Horwath East Africa Mumias Sugar Ltd and Tata Chemicals she is the Current Chief officer for Public</p>

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CPA Mohamed Maalim Issackow

Qualification

M.Sc. Finance, B.Sc. Kemu University
BSc Actuarial Science JKUAT
Bachelor of law Ongoing UON
CPA (K)
Members of CIFA, ICPAK,

Experience

Finance officer DRC Danish refugee
council 2016 -2018
Finance Manager Mandera County
Government 2018-2023
Head of Treasury /Director of accounting
County Government of kakamega

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

5. Report of the Chairman of the Fund

It is my privilege to present this forward note on behalf of the Fund Administration Committee for the Emergency Fund. Over the past year, our Emergency Fund has faced several challenges, but we remain committed to ensuring its sustainability and effectiveness in addressing urgent needs within our County.

The Kakamega County Emergency Fund was established by the County Government of Kakamega through the Public Financial Management Act (Kakamega County Emergency Fund) Regulations, 2018. The Fund Administrator at the time being the Chief Officer of the Ministry of Finance and Economic Planning the Fund is wholly owned by the County Government of Kakamega and is domiciled in Kenya.

The object and purpose of these regulations is to provide for, establishment of a Fund from which payments shall be made when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.

Key Issues Affecting the Fund

During the past year, the Emergency Fund has encountered several significant issues. A primary concern has been the increased demand for financial support amid economic uncertainties and unexpected emergencies. This surge in requests has, in turn, strained the fund's resources, making it difficult to meet all the needs presented. Additionally, the fund has faced administrative challenges related to fund allocation, monitoring, and ensuring transparency in its operations.

Strategies and Policies Implemented

To address these challenges, the Fund Administration Committee has taken decisive steps. We have adopted a multi-pronged strategy that focuses on both short-term and long-term measures to enhance the fund's capacity and sustainability. In the short term, we have streamlined the application and approval processes to ensure timely response to emergencies while maintaining stringent criteria to prioritize the most urgent cases. We have also increased our efforts to engage with donors, partners, and stakeholders to expand our funding base and diversify revenue streams.

In the long term, the Committee is developing a robust policy framework to guide the fund's operations more effectively. This includes establishing clear guidelines for fund disbursement, monitoring, and evaluation, as well as strengthening governance structures to ensure greater accountability and transparency. We are also investing in capacity-building initiatives for our team to enhance their skills in fund management, financial reporting, and donor engagement.

Cross-Cutting Issues

In addition to these targeted strategies, we recognize that certain cross-cutting issues need to be addressed to secure the fund's future. One critical concern is the need to raise public awareness about the fund's purpose and operations. We are committed to enhancing our communication

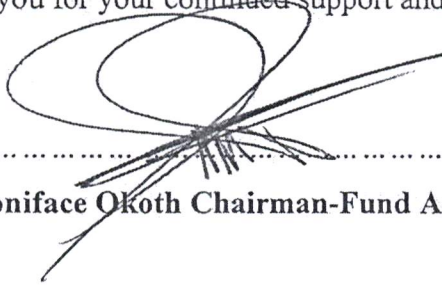
Kakamega County Emergency Fund
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Cross-Cutting Issues

In addition to these targeted strategies, we recognize that certain cross-cutting issues need to be addressed to secure the fund's future. One critical concern is the need to raise public awareness about the fund's purpose and operations. We are committed to enhancing our communication efforts to educate the community on the importance of the Emergency Fund and how it can be accessed and supported. Furthermore, we understand the importance of fostering a culture of resilience and preparedness within our County, and we are exploring partnerships with local organizations to promote these values.

Moving forward, we remain optimistic about the future of the Emergency Fund. The Committee is committed to ensuring that the fund remains a reliable source of support in times of crisis and continues to make a meaningful impact in the lives of those it serves. We believe that with the right strategies, policies, and partnerships, we can overcome the current challenges and strengthen the fund's capacity to address future emergencies effectively.

Thank you for your continued support and dedication to the Emergency Fund.



.....
Mr. Boniface Okoth Chairman-Fund Administration Committee)

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

6. Report of The Fund Administrator

I am pleased to present the annual report of the Fund Administrator, which outlines the key operational and financial performance of the Emergency Fund over the past year. This report provides an overview of our consolidated successes and the challenges faced as we worked towards fulfilling our mandate to provide timely financial support in times of crisis.

Operational Performance

Over the past year, the Emergency Fund has continued to play a crucial role in providing support to schools, individuals and families and many others in dire need. We have successfully processed and approved a total of one application, amounting to Ksh 40,370,939 disbursed in financial assistance. These funds have been utilized to address emergencies ranging from medical expenses and disaster relief to urgent financial needs due to unforeseen circumstances. The efficiency of our operations was greatly enhanced by streamlining our application and review processes, reducing the average turnaround time for fund disbursement from 2 days to 1 day.

Our outreach efforts have also expanded, with new partnerships formed with community organizations, local governments, and donors, which have strengthened our capacity to respond to emergencies more effectively. Through these collaborations, we have been able to widen our reach and ensure that support is extended to those who need it most, in a timely manner.

Financial Performance

The fund's financial performance this year has been characterized by both growth and challenges. We successfully raised a total of Ksh. 59,447 from interest on deposit. However, despite these gains, we also faced a considerable increase in the number of requests for support, which placed additional strain on our financial resources. The overall expenditure for the year totalled Ksh 40,373,920.

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Consolidated Successes

Despite the challenges, the Emergency Fund has recorded several notable successes. First, our enhanced financial controls and monitoring mechanisms have led to more efficient fund allocation, ensuring that every shilling spent provides maximum impact. Second, our engagement with stakeholders has resulted in a more diversified funding base, reducing our reliance on any single source and providing a more stable financial foundation for the fund's operations.

Additionally, our commitment to transparency and accountability has been reinforced through regular audits and financial reviews, which have been met with positive feedback from stakeholders alike. We have also made significant strides in increasing public awareness about the fund

Challenges Faced

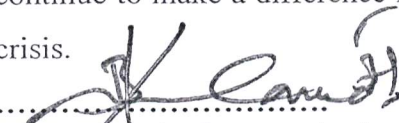
While we have achieved considerable progress, several challenges remain. The most pressing issue has been the increased demand for support, which has exceeded our current funding capacity. This has necessitated difficult decisions regarding fund allocation, often resulting in partial support being provided to ensure that as many individuals as possible can be assisted.

Additionally, the administrative burden associated with managing a growing number of applications and disbursements has stretched our resources and staff capacity, including late and delayed exchequer releases.

Conclusion

In conclusion, the past year has been one of both significant achievements and complex challenges for the Emergency Fund. While we have made substantial progress in enhancing our operational efficiency and expanding our financial base, we recognize the need for continued efforts to address the growing demand for our support. Moving forward, we remain committed to strengthening our systems, building new partnerships, and enhancing our capacity to provide timely and effective assistance to those in need.

Thank you to all our partners, and stakeholders for your unwavering support. Together, we will continue to make a difference in the lives of those who rely on the Emergency Fund in times of crisis.


.....
Mr Benjamin Onguyo Andama
Fund Administrator

Kakamega County Emergency Fund
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7. Statement of Performance Against the Fund's Predetermined Objectives

Section 164 (2) (f) of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of performance against predetermined objectives when preparing financial statements at the end of each financial year.

The key development objectives of the Fund as per the County Integrated Development Plan (CIDP) for 2023 to 2027 are to:

- a) To ensure aggregate fiscal discipline, resource allocation in conformity with policy objectives
- b) To establish emergency response centres
- c) To enhance emergency preparedness

Progress on the attainment of Strategic development objectives

Program	Objective	Outcome	Indicator	Performance
Public Finance Management	To ensure aggregate fiscal discipline, resource allocation in conformity with policy objectives	Established emergency fund	% of emergency fund of total budget	1% of total budget
Disaster Management	To establish emergency response centres	Emergency response centres	No. of Emergency response centres	<i>Central Region Disaster responses centre</i>
	To enhance emergency preparedness	Acquired fire engines	No. of fire engines	<i>One functional fire engine</i>

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

8. Statement of Corporate Governance

The current committee was competitively recruited by the County Public service board. The Committee held meetings attended by all members in the year under review

The Fund presents the Annual Financial Report and Statement for the financial year 2024-2025. The statement present the financial performance of the Agency for financial year 2024-2025.

The Financial Statements have been prepared in line with the Public Finance Management (PFM) Act, 2012 and are in line with the format prescribed by the Public Sector Accounting Standards Board. The PFM Act, 2012 requires that these statements be submitted to the Office of the Auditor General and copied to the Clerk of County Assembly, The National Treasury, The Controller of Budget and The Commission on Revenue Allocation within 3 month after the end of financial Year

The Financial Statements present the recent actual fiscal performance for the year 2024-2025 and make comparisons to the budget appropriations for the same period. They further provide a comprehensive financial review with sufficient information to show changes from the projections outlined in the latest County Fiscal Strategy Paper 2022/2023.

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

9. Management Discussion and Analysis

Kakamega County Emergency Fund is a County Government of Kakamega fund established under an act of County Assembly.. The Fund presents the Annual Financial Report and Statements for the financial year 2024-2025. The report present the financial performance of the fund for financial year 2024-2025.

The Financial Statements have been prepared in line with the Public Finance Management (PFM) Act, 2012 and are in line with the format prescribed by the Public Sector Accounting Standards Board. The PFM Act, 2012 requires that these statements be submitted to the Office of the Auditor General and copied to the Clerk of County Assembly, The National Treasury, The Controller of Budget and The Commission on Revenue Allocation within 3 month after the end of financial Year

The Financial Statements present the recent actual fiscal performance for the year 2024-2025 and make comparisons to the budget appropriations for the same period. They further provide a comprehensive financial review with sufficient information to show changes from the projections outlined in the latest County Fiscal Strategy Paper 2022/2023.

The County Government of Kakamega through emergency fund donated Ksh 2,000,575 towards Supply of Mattresses to St Peters Mumias Boys Hugh School and Ksh 38,370,364 for the Rehabilitation of Shitaho Amalemba Bridge and Eshirembe Gully

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

10. Environmental and Sustainability Reporting

1. Sustainability Strategy and Profile

The Fund was established in line with provisions of the Public Finance Management Act, 2012. The principal activity of the Fund is to provide financial and managerial support to urgent and unforeseen need which falls within the mandate of the County Government that threatens to damage human life or welfare or threatens to damage the environment for which immediate expenditure is required in the County.

2 Environmental performance:

The Fund is in the process of developing its strategic plan and its environmental policy which will also be captured in this plan.

3 Employee Welfare

The Fund is currently relying on seconded staff from the parent County Government of Kakamega Department of Finance . The current staffs conform to Public Service hiring and appraisal policies.

4 Market Place Practices

The organization should outline its efforts to:

- a) Responsible competition practice.

Emergency funds ensures there is no corruption in the procurement ,no irresponsible political involvement ,fair open tendering and respect for competitors

- b) Responsible Supply chain and supplier relations.

The supply chain has maintained a good business practices ,treat its own suppliers responsibly by honouring contracts, respecting payment practices and allowing competitive procurement of services.

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

Emergency funds maintain ethical marketing practices (e.g. avoiding false or exaggerated promises, avoiding anti-social advertisement, giving adequate information, respecting consumers) Or discuss how the entity's efforts in ensuring its outreach and sensitization practices are ethical and responsible (regular media, website briefs, holding consultative forums, avoiding false or exaggerated promises, giving adequate information, respecting diversity)

- d) Product stewardship or Awareness creation

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Emergency fund efforts to safeguard consumer rights and interests issues include protection of health and safety, providing adequate product information,

5. Community engagement

The Fund core activity is to attend to emergency cases arising within the county borders

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

11. Report of The Committee

The Committee submit their report together with the audited financial statements for the year ended June 30, 2025 which show the state of the Fund affairs.

Principal activities

The principal activities of the Fund are to provide financial and managerial support to urgent and unforeseen need which falls within the mandate of the County Government that threatens to damage human life or welfare or threatens to damage the environment for which immediate expenditure is required in the County.

Results

The results of the Fund for the year ended June 30, 2025 are set out on page

Committee

The Fund Committee Members who served during the year are shown on page vii to xii

Auditors

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board

.....

Chairman of the Fund Administration Committee

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

12. Statement of Management's Responsibilities

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Fund shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Emergency Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2025

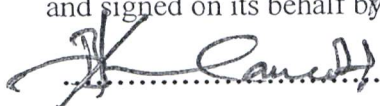
. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the Emergency Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and The Public Finance Management Act (The Kakamega Emergency Fund) Regulations 2018 . The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2025, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the Emergency Fund has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund's financial statements were approved by the Committee on 30 (09) / 2025 and signed on its behalf by:

.....

Fund Administrator

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON KAKAMEGA COUNTY EMERGENCY FUND FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on the Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the 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 financial statements of Kakamega County Emergency Fund set out on pages 1 to 31 which comprise of the statement of financial position as at

Report of the Auditor-General on Kakamega County Emergency Fund for the year ended 30 June, 2025

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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kakamega County Emergency Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management (Kakamega County Emergency Fund) Regulations, 2018, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.Unconfirmed Emergency Expenses

The statement of cash flows reflects emergency expenses amounting to Kshs.40,370,939 as disclosed under Note 8 to the financial statements. However, Note 8 to the financial statements reflects a balance of Kshs.2,249,150 resulting to unexplained variance of Kshs.38,121,789.

In the circumstances, the accuracy and completeness of the emergency expenses amounting to Kshs.40,370,939 as reflected in the statement of cash flows could not be confirmed.

2.Inaccuracies in Presentation and Disclosure of the Annual Report and Financial Statements

Review of the annual report and financial statements revealed that report of the Fund administrator on operational performance reflects disbursed financial assistance amount of Kshs.40,370,939 while the statement of financial performance reflects Kshs.2,249,150 resulting to unexplained variance of Kshs.38,121,789. In addition, financial performance section reflects overall expenditure for the year of Kshs.40,370,939 while the statement of financial performance reflects Kshs.2,252,131 resulting to unexplained variance of Kshs.38,118,808.

In the circumstances, the fair presentation and disclosure of the annual report and 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 Kakamega County Emergency Fund Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.142,418,817 and Kshs.42,378,264 respectively, resulting to under-funding of Kshs.100,040,553 or 70% of the budget. Similarly, the Fund expended Kshs.40,373,920 against an approved budget of Kshs.142,418,817 resulting to under-performance of Kshs.102,044,897 or 28% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the previous year audit, three issues were raised under Report on the Financial Statements as follows:

- i. Unsupported Receivables from Non-Exchange Transactions Balance
- ii. Unconfirmed Revolving Fund Balance
- iii. Unconfirmed Cash and Cash Equivalents Balance

However, no evidence was provided indicating whether the issues had been resolved or not.

In the circumstances, the issues remain unresolved.

Other Information

Management is responsible for the Other information set out on page iii to xxii which comprise of Key Entity Information and Management, Fund Administration Committee, Key Management Team, Report of the Chairman of the fund, Report of the Fund

Administrator, Statement of Performance Against County Fund's Predetermined Objectives, Statement of Corporate Governance, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Committee, Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Unfunded Emergency Fund

The statement of financial performance reflects Nil transfers from the County Government. The Fund Management therefore did not ensure Kshs.50,000,000 was set aside as emergency for various Fund activities. This was contrary to Regulation 2 of the Public Finance Management (Kakamega County Emergency Fund) Regulations, 2018, which states that the Executive Committee Member shall ensure that a minimum of Kenya shillings fifty million (50,000,000) is maintained in the Fund.

In addition, during the year under review, Kshs.2,249,150 was spent from the Fund for emergency projects. However, there was no evidence that ratification from the County Assembly within two (2) months after payment was made contrary to Regulation 13 (1) of the Regulations which requires seeking ratification of the County Assembly within 2 months after payment is made from the emergency fund.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

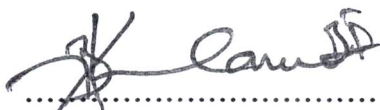
Nairobi

11 December, 2025


Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

14. Statement of Financial Performance for the Year Ended 30th June 2025

Description	Note	FY2-24/2025	FY2023/2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Transfers From the County Government	6	0	50,000,000
		0	50,000,000
Revenue From Exchange Transactions			
Finance Income- Interest on Bank Deposit	7	59,447	800,431
		59,447	800,431
Total Revenue		59,447	50,800,431
Expenses			
Emergency Expenses	8	2,249,150	60,608,431
Use of goods and services	9	2,981	497,221
Total Expenses		2,252,131	61,105,652
Surplus/(Deficit) for the Year		(2,192,684)	(10,305,221)


 Name: BENJAMIN ANDAMA
 Fund Administrator

Date 30/09/2025

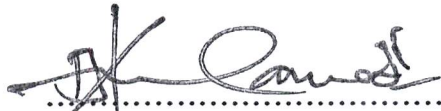

 Name: Mohamed Makh Issack
 Fund Accountant

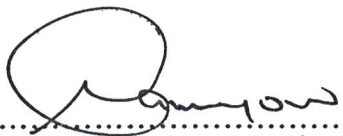
ICPAK Member Number: 24356
 Date 30/09/2025

Kakamega County Emergency Fund
Annual Report and Financial Statements for the year ended June 30, 2025

15. Statement of Financial Position As at 30 June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	10	2,004,344	42,318,817
Receivables from non-exchange transactions	11	5,600,000	5,600,000
Total current assets		7,604,344	47,918,817
Total Assets (A)		7,604,344	47,918,817
Liabilities			
Current Liabilities			
Trade and Other Payables	13	248,575	38,370,364
Total current liabilities		248,575	38,370,364
Total Liabilities (B)		248,575	39,370,364
Net Assets (A-B)		7,355,769	9,548,453
Represented By:			
Accumulated Surplus		7,355,769	9,548,453
Net Assets		7,355,769	9,548,453


 Name: BENJAMIN BANDA
 Fund Administrator
 Date: 30/09/2025


 Name: Mohamed Mehin Issa
 Fund Accountant
 ICPAK Member Number: 24356
 Date: 30/09/2025

Kakamega County Emergency Fund
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16. Statement Of Changes in Net Assets for the year ended 30th June 2025

Description	Accumulated surplus/Deficit
	Kshs
Balance As At 1 July 2023	58,224,038
Prior Year error	(38,370,364)
Surplus/(Deficit) For the Year	(10,305,221)
Balance As At 30 June 2024	9,548,453
Balance As At 1 July 2024	9,548,453
Surplus/(Deficit) For the Year	(2,192,684)
Balance As At 30 June 2025	7,355,769

Kakamega County Emergency Fund
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17. Statement of Cash Flows for The Year Ended 30 June 2025

Description	Note	FY2024/2025	FY2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Receipts From the County Government	6	0	50,000,000
Interest received	7	59,447	800,431
Total receipts		59,447	50,800,431
Payments			
Emergency Expenses	8	40,370,939	60,608,431
Use of goods and services	9	2,981	497,221
Total Payments		40,373,920	61,105,652
Net cash flows from operating activities	14	(40,314,473)	(10,305,221)
Cash flows from investing activities			
Net cash flows used in investing activities		0	0
Cash flows from financing activities			
Net cash flows used in financing activities		0	0
Net increase/(decrease) in cash & cash Equivalents		(40,314,473)	(10,305,221)
Cash and cash equivalents at 1 July	10	42,318,817	52,624,038
Cash and cash equivalents at 30 June	10	2,004,344	42,318,817

Kakamega County Emergency Fund
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18. Statement Of Comparison Of Budget And Actual Amounts For The Year ended 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Opening Budget Carry overs	42,318,817	0	42,318,817	42,318,817	0	100%
Receipts						
Transfers From County Govt.	100,000,000	0	100,000,000	0	100,000,000	0%
Interest Income	100,000	0	100,000	59,447	40,553	59%
Total Receipts	142,418,817	0	142,418,817	42,378,264	100,040,553	30%
Payments						
Emergency Expenses	137,826,252	0	137,826,252	40,370,939	97,455,313	29%
Use of goods and services	4,592,565	0)	4,592,565	2,981	4,589,584	0%
Total Payments	142,418,817	0	142,418,817	40,373,920	102,044,897	28%
Surplus For the Period	0	0	0	2,004,344	0	

Budget notes

1. The underutilization of Emergency fund was occasion by reduced Emergency cases that meets criteria prescribed by the management and Advisory team
2. There were no Changes in the Budget Original figure and Final budget figure ibn the Financial Year 2024/2025

Budget Reconciliation

Kakamega County Emergency Fund
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	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	2,004,344
1	Reason for differences	0
2	Reason for differences	0
3	Reason for differences	0
4	Reason for differences	0
	Closing Cash and Cash Equivalent as per the statement of Cash flows	2,004,344

19. Notes to the Financial Statements

1. General Information

The Emergency Fund is established by and derives its authority and accountability from The Public Finance Management (Emergency Fund) Act Regulation 2018. The fund is wholly owned by the Kakamega County Government and is domiciled in Kenya.

The principal activities of the Fund are to provide financial and managerial support to urgent and unforeseen need which falls within the mandate of the County Government that threatens to damage human life or welfare or threatens to damage the environment for which immediate expenditure is required in the County

2. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The financial statements are prepared on accrual basis while the cash flow statement is prepared using the direct method.

3. Adoption of new and revised standards

(When an IPSAS becomes effective on 1st January 2025, it is applicable in Kenya from 1st July 2025)

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

There are no new standards effective in the financial year ended 30th June 2025.

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

Standard	Effective date and impact:
IPSAS 43 Leases	Applicable 1 st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees

Kakamega County Emergency Fund
Annual Report and Financial Statements For the year ended 30th June 2025

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

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Standard	Effective date and impact:
	<ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>

**Kakamega County Emergency Fund
Annual Report and Financial Statements For the year ended 30th June 2025**

Standard	Effective date and impact:
IPSAS 50: Exploration For & Evaluation of Mineral Resources	Applicable 1 st January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ol style="list-style-type: none"> <li data-bbox="427 412 1337 495">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. <li data-bbox="427 517 1337 651">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. <li data-bbox="427 674 1337 909">iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

(iii) Early adoption of standards

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

4. Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Revenue Transfers

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

ii. Revenue from exchange transactions

Interest income

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

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on 27th 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 Fund upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations of 27th June 2024 on the FY 2024/2025 budget following the governing body's approval.

The Fund'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 cash flows.

c) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The Fund does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Kakamega County Emergency Fund
Annual Report and Financial Statements For the year ended 30th June 2025

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

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

Financial liabilities

Classification

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

d) Contingent liabilities

The Fund 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 probable.

e) Contingent assets

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

f) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. Kakamega county Emergency Fund Entity to state the reserves maintained and appropriate policies adopted.

g) Changes in accounting policies and estimates

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

h) Foreign currency transactions

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

i) Related parties

The Fund regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

j) 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

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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.

k) Comparative figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

l) Events after the reporting period

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

m) Currency

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

5. Significant judgments and sources of estimation uncertainty

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

State all judgements, estimates and assumptions made

a) 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 consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

b) Useful lives and residual values

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

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

c) 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 xxx.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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6. Transfers from the County Government

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Transfers From Kakamega County Department	0	50,000,000
Total	0	50,000,000

7. Finance Income

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Interest Income on Bank Deposits (current account)	59,447	800,431
Total Finance Income	59,447	800,431

8. Emergency Expenses

Description	FY 2024/2025	FY 2023/2024
	Kshs.	Kshs.
Drought related expenses	0	0
Fire related expenses	2,249,150	0
Flood related expenses	0	0
Other (<i>Specify</i>)	0	60,608,431
Total	2,249,150	60,608,431

9. Use of Goods and Services

Description	FY 2024/2025	FY 2023/2024
	Kshs.	Kshs.
Bank Charges	2,981	0
Other (specify)	0	497,221
Total	2,981	497,221

10. Cash and cash equivalents.

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Current Account	2,004,344	42,313,817
Total Cash and Cash Equivalents	2,004,344	42,313,817

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Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
a) Current Account			
Cooperative Bank		2,004,344	42,313,817
Bank		0	0
Sub- Total		2,004,344	42,313,817
b) Others (Specify)		0	0
Cash In Transit		0	0
Cash In Hand		0	0
Sub- Total		0	0
Grand Total		2,004,344	42,313,817

11. Receivables from non-exchange transactions

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Current Receivables		
Revenue Receivable	0	0
Others (<i>specify</i>)	5,600,000	5,600,000
Total Current Receivables	5,600,000	5,600,000

12. Receivables from exchange transactions

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Current Receivables		
Interest Receivable	0	0
Others (<i>specify</i>)	0	0
Total Current Receivables	0	0

13. Trade and other payables

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Trade Payables	248,575	0
Accrued Expenses	0	0
Retention money	0	0
Other Payables	0	0

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Total Trade and Other Payables	248,575		0	
Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	248,575	100%	0	0%
1-2 years	0	0%	0	0%
2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total (tie to above total)	248,575	100%	0	0%

14. Cash generated from operations.

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(2,192,684)	(10,305,221)
Adjusted For:		
Working Capital Adjustments		
Increase In Receivables	0	0)
Decrease In Payables	(38,121,789)	0
Net Cash Flow From Operating Activities	(40,314,473)	(10,305,221)

15. Related party balances

a) Nature of related party relationships

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The fund/scheme is related to the following entities:

- a) The County Government.
- b) Fund Administration Committee
- c) Key management.

b) Related party transactions

Description	FY2024/2025	FY 2023/2024
	Kshs	Kshs
Transfers From Related Parties'	0	50,000,000
Transfers To Related Parties	0	50,000,000

c) Due from related parties

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Due From County Government	5,600,000	5,600,000
Total	5,600,000	5,600,000

d) Due to related parties

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Due To County Government	0	0

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Total	0	0
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16. Contingent assets and contingent liabilities

Contingent Assets/Liabilities	FY 2024/2025	FY 2024/2025
	Kshs	Kshs
Court Case Against the Fund	0	0
Bank Guarantees	0	0
Total	0	0

17. Financial risk management

The Fund’s activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund’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 Fund 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 Fund’s financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund 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:

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Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2025				
Receivables From Exchange Transactions	0	0	0	0
Receivables From Non-Exchange Transactions	5,600,000	0	0	5,600,000
Bank Balances	0	0	0	0
Total	5,600,000	0	0	5,600,000
At 30 June 2025				
Receivables From Exchange Transactions	0	0	0	0
Receivables From Non-Exchange Transactions	5,600,000	0	0	5,600,000
Bank Balances	0	0	0	0
Total	5,600,000	0	0	5,600,000

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

b) Liquidity risk management

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

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

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2025				
Trade Payables	0	0	0	0
Total	0	0	0	0
At 30 June 2024				
Trade Payables	0	0	0	0
Total	0	0	0	0

c) Market risk

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

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

i. Foreign currency risk

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

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

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Description		Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June 2025			
Financial Assets			
Cash	0	0	0
Debtors/ Receivables	0	0	0
Liabilities			
Trade And Other Payables	0	0	0
Net Foreign Currency Asset/(Liability)	0	0	0

Foreign currency sensitivity analysis

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

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
(Current FY)			
Euro	10%	0	0
USD	10%	0	0
(Comparative FY)			
Euro	10%	0	0
USD	10%	0	0

ii. Interest rate risk

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

Management of interest rate risk

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

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Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year

Capital risk management.

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

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Accumulated surplus	0	0
Total funds	0	0
Less: cash and bank balances	0	0
Net debt/(excess cash and cash equivalents)	0	0
Gearing	0%	0%

18. Events after the reporting period

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

19. Currency

The financial statements are presented in Kenya Shillings (Kshs)

20. Annexes

Annex I: Progress on Follow Up Of Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Basis for Qualified Opinion	1. Unsupported Receivables from Non-exchange Transactions	<p>Management Response The management has noted the Auditors Observation</p> <p>The Kshs.5, 600,000 was an internal borrowing from Emergency Fund Account by the County Treasury for county operations with an intent of refunding back the borrowed funds. The funds were borrowed between July and December, 2022 as evidenced by the transfer documents presented to the auditors and which covers the ageing analysis query. The same are still available for a further audit review.</p> <p>The fund advisory committee has communicated to the chief officer for</p>	Awaiting County Assembly and Senate Resolutions	FY 2024/2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		finance to consider refunding the borrowed funds as soon as possible.		
Basis for Qualified Opinion	2.Unconfirmed Revolving Fund Balance	Management Response Emergency fund does not have an option of having Revolving fund and therefore funds reported as Revolving fund were utilized	Awaiting County Assembly and Senate Resolutions	FY 2024/2025
Basis for Qualified Opinion	3.Unconfirmed Cash and Cash Equivalents Balance	Management Response The management has noted the Auditors Observation and has amended Financial statement Amended Financial statement	Awaiting County Assembly and Senate Resolutions	FY 2024/2025
Emphasis of Matter	Budgetary Control and Performance	Management Response The Management has noted Auditors observation Reasons for the under-funding of Kshs.106,620,269 or 68% of the budget	Awaiting County Assembly and Senate Resolutions	FY 2024/2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>i. Inability of the County Treasury to transfer Kshs.55,600,000 to the Fund due to delays and failure by The National treasury to disburse exchequer for the month of June 2024 to counties</p> <p>ii. An omission by the reporting fund accountant to capture the cash opening balance of Kshs.51,020,200 in the actual comparable column. Note that in the original submitted financial statements, we had reported Kshs.51,020,200 as opening balance instead of Kshs.52,624,038 due to a prior year adjustment done of Kshs.1,603,838. All these two errors have been corrected in the final amended financial statements.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>iii. The fund was not able to realize Kshs.69 from bank interest income on bank deposits.</p> <p>Reasons for the under-performance of Kshs.96,315,048 or 61% of the budget</p> <p>i. The object and purpose of the emergency fund is to make payments when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises. In the Financial Year 2023/2024, the Emergency fund had only one unforeseen need which made the threshold as provided for in section 112 of the PFM Act, 2012.</p> <p>ii. Late and failure by the National Treasury to disburse all the equitable share to the</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		County Revenue Fund which in turn made the County Treasury unable to transfer 50% of the allocated monies to the Fund.		
Other Matter	Unresolved Prior Year Matters	<p>Management Response</p> <p>The Management has noted the Auditors observation on unresolved prior year issue and states that the issue were resolved as per the attached table summary</p>	Awaiting County Assembly and Senate Resolutions	FY 2024/2025

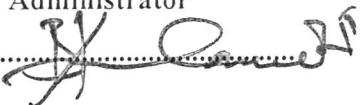
Guidance Notes:

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

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.....

Fund Administrator

Date.....

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Annex II: Inter-Entity Confirmation Letter

Name of transferring entity:.....

Name of beneficiary entity:.....

Confirmation of amounts received by Kakamega County Emergency Fund]as at 30 th June 2025						
Reference Number	Date Disbursed	Amounts Disbursed by Kakamega County Department] (Kshs) as at 30 th June 2025			Amount Received by Kakamega County Emergency Fund] (KShs) as at 30 th June 2025 (D)	Differences (KShs) (E)=(C-D)
		Recurrent (A)	Development (B)	Total (C)=(A+B)		
Total						

I confirm that the amounts shown above are correct as of the dates indicated.

Head of Accounts Department - Disbursing Entity:

Name Sign Date

Head of Accounts Department - Beneficiary Entity:

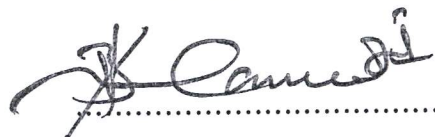
Name Sign Date.....

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Annex III: Analysis of Emergency Expenditure

Date	Payee	Amount	Purpose of Payment	Status (spent/not spent)	Remarks
01.07.2024	Shazna Construction co ltd	Ksh 38,370,364	Rehabilitation of Shitaho Amalemba Bridge and Eshirembe Gully	Amount spent for the same purpose	Awaiting Launching ,operation and in use
06.11.2024	Jao Mumias Garments	Ksh 2,000,575	Supply of Mattresses to St Peters Mumias Boys Hugh School	Amount spent for the same purpose	Supplied and handed over to affected students



Name BENJAMIN ANDAMA

Fund Administrator

Date 30/09/2025



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