

KAPENGURIA MUNICIPALITY
County Government of West Pokot

QUARTERLY REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
SEPTEMBER 2025

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

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1. Acronyms & Glossary of Terms

KUSP	Kenya Urban Support Programme
SDG	Sustainable Development Goals
MTP	Medium Term Programme
IDeP	Integrated Development Plan
C.I.D.P	County Integrated Development Plan
FY	Financial Year
IFMIS	Integrated Financial Management System
ADP	Annual Development Plan
LPLUDP	Local Physical Planning & Land Use Development Plan
Fiduciary Management	Key management personnel who have financial responsibility in the entity.

2. Key Entity Information and Management

a) Background information

Kapenguria Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011 and Cities and Municipal Charter of 29th June 2018. The Municipality is under the County Government of West Pokot and is domiciled in Kenya.

b) Principal Activities

Vision

- To be a model Municipality in service delivery in Kenya.

Mission

- Provision of Effective, Efficient and Sustainable Development

Core Functions

- (a) Promotion, regulation and provision of refuse collection and solid waste management services;
- (b) Promotion and provision of water and sanitation services and infrastructure (in areas within the Municipality not served by the Water and Sanitation Provider);
- (c) Construction and maintenance of urban roads and associated infrastructure;
- (d) Construction and maintenance of storm water drainage and flood controls;
- (e) Construction and maintenance of walkways and other non-motorized transport infrastructure;
- (f) Construction and maintenance of recreational parks and green spaces;
- (g) Construction and maintenance of street lighting;
- (h) Construction, maintenance and regulation of traffic controls and parking facilities;
- (i) Construction and maintenance of bus stands and taxi stands;
- (j) Regulation and control of outdoor advertising;

- (k) Construction, maintenance, management and regulation of municipal markets and abattoirs;
- (l) Construction and maintenance of fire stations; provision of fire-fighting services, emergency preparedness and disaster management;
- (m) Promotion, regulation and provision of municipal sports and cultural activities;
- (n) Promotion, regulation and provision of animal control and welfare;
- (o) Development and enforcement of municipal plans and development controls;
- (p) Municipal administration services (including construction and maintenance of administrative offices);
- (q) Promoting and undertaking infrastructural development and services within municipality;

Core values

Integrity, Excellence, Client Care, Innovativeness, Accountability, People-centeredness, Equity, Professionalism, Passion

c) Key Management

The *Municipality's* management is under the following key organs:

- County Department of Housing and Urban development
- Board of Management
- Accounting Officer-Municipal Manager

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 20xx and who had direct fiduciary responsibility were:

S/N	Position	Name
1.	Municipality Manager	Donato Long'al
2.	Deputy Manager	Lydia Tabot
3.	Assistant Director Finance	CPA Geoffrey Lokong

4.	Head of Physical Planning	Plan. Hamilton Bett
5.	Municipal Engineer	Elias Pyego Mukenyang
6.	Municipal Environmentalist	Emily Cheyech Liman
7.	Supply Chain Management Officer	Scholar Cherop

e) Fiduciary Oversight Arrangements

i) Audit and Risk Management Committee

The West Pokot County Audit Committee was constituted and inducted on 1st July 2018 as per the provisions of the Public Finance and Management Act, 2012. It is mandated to review audit reports and advise the Municipality on institutional risk management.

S/No	Name	Designation
1	Mr. Paul Loitangiro Rikilem	Chairperson
2	CPA Thomas Pkemoi Lotiaka, CPA	Secretary
3	Mr. Kizito Musakala Makhumi CPA	Member
4	Ms. Irene Chebet Lorot	Member

ii) County Assembly committees

Article 185(3) provides that a County Assembly, while respecting the principle of the separation of powers, may exercise oversight over the County Executive Committee and any other County Executive organs. The oversight role of the County assembly is exercised directly by all members of the County assembly and through County assembly committees. The following are the committees responsible for oversight in the County assembly:

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

f) Registered Offices

Kapenguria Municipality
P.O Box 222 – 30600
Kapenguria County Hospital Road
Kapenguria, Kenya.

g) Contacts

Telephone: (+254) 713611146

E-mail: kapenguriamunicipaliy@gmail.com, info@kapenguriamunicipality.co.ke

Website: kapenguriamunicipality.go.ke

h) Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 002Nairobi, Kenya
2. Kenya Commercial Bank
Kapenguria Branch,
P.O. Box 66 - 30600
Kapenguria, Kenya


I Independent Auditor

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



j) Principal Legal Adviser


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



3. Municipality Board


Serial No.	Name	Details of qualifications and experience
1	 <p>DAVID YATOR KIPTUM- BOARD CHAIRMAN</p>	<p>Mr. David is 58 years old. He holds Bachelor of Science in Animal Production from Egerton University and has attended several Short Trainings both in Kenya and outside Kenya.</p> <p>Mr. Kiptum has worked with Kenya Seed Company, Bayer East Africa, Sengwer Cultural Centre and Ward Administrator in Trans-Nzoia County and Currently the Secretary of Sengwer Indigenous Peoples Programme Community Based Organization.</p> <p>Mr.Kiptum has attended International Conferences in Washington DC USA, Paris France, Banjul Gambia, Yaoundé Cameroon, Doha Qatar, Kinshasa DR Congo, Arusha Tanzania, Rome Italy and Geneva Switzerland.</p>


2	 <p>DORCAS CHEPKEMEI ENDOO- VICE CHAIR</p>	<p>Ms. Endoo is 32 years and holds Master of Laws from University of Nairobi, Post-graduate Diploma from Kenya School of Law and Bachelors of laws from Kenyatta University. She also holds a Diploma in Human Resource Management from University of Nairobi. Ms. Endoo is a Candidate for the award of Master of Arts (Diplomacy and International Relations) from Kenyatta University. She is currently writing her proposal for the consideration of admission for Doctor of Laws.</p> <p>She is a trained Arbitrator and a Member of the Chartered Institute of Arbitrators (Kenya and England). She is an accredited Mediator by the Judiciary of Kenya. She is also a Lead Environmental Impact Assessment/Environmental Audit. She has also been trained on Senior Management Course by Kenya School of Government.</p> <p>Ms. Endoo has gained vast experience having working in Milimani Commercial Courts, Nairobi City Council, Karuiki Muigua & Co. Advocates and KWEW Advocates. She served as Policy Analyst at the Senate of Kenya. Currently she is the Resident Magistrate and Mediation Deputy Registrar - Embu Law Courts.</p> <p>Ms. Endoo is the Chair, Audit Risk and Compliance Committee</p>
3		<p>Madam Lopistosto 34 years old. She holds Diploma in Social Work and Community Development from Mt.Kenya University Ms.Lopisto has worked with</p> <p>UwezoKenya,Sikom PeaceNetwork for Development, Justice & Peace Centre</p>

	 <p>ROSELYNE LOPISTO- BOARD MEMBER,</p>	
4	 <p>MARTIN LOKITE KORWA- BOARD MEMBER</p>	<p>Mr. Martin Korwa is 55 years old. He holds Diploma in Pharmacy from Kenya Medical Training College, Nairobi and has attended Trainings in Management of the Medical Stores Supply Chain, Malaria Awareness Treatment, Malaria Case Management Training, Pharmacotherapy of HIV-related infections, Hygienic Milk Production & Handling among others.</p> <p>Mr. Korwa has worked with Pharmaceutical Technologist as in-Charge in Naivasha District, Managing & Financial Director Elementaita Pharmaceutical Limited. Managing Director, Kape Health Limited. Martin is also a member and or Chair of Several School Board of Management. Mr. Korwa is a member of Kenya Pharmaceutical Association and was</p>

		<p>awarded Certificate of Merit by Health Workforce and Institutional Excellence Award for Pharmaceutical Technologist, Frontline Award.</p> <p>Mr. Korwa is the Chair Finance and General Purpose Committee</p>
5	 <p>MOSES ARUPE MAKLAP- BOARD MEMBER</p>	<p>Mr. Maklap is 52 years old He holds Bachelor of Theology from Kenya Highlands Evangelical University, Diploma in Pastoral Ministries from Kaboson Pastors School and is currently Pursuing Master in Public Administration from Kisii University.</p> <p>Mr. Maklap has worked as Part-time Lecturer with Kisii University, Principal Kapenguria Ministry Institute, World Vision and Currently North Rift Regional Bishop for AGC</p>

6	 <p>LOMONG'O P. SAMUEL- BOARD MEMBER</p>	<p>Mr.Lomongo is 50 years and holds Bachelor of Education in Special Needs from Mount Kenya University, Diploma in Special Needs Education from Mosoriot Teachers Training College and Primary Teacher Education from Eregi Teachers Training College.</p> <p>Mr.Lomomgo has been in Teaching Profession for over 22 years and is Currently the Head teacher Simitei Primary School.</p>
7	 <p>JUSTUS KIBOR RUTTO- BOARD MEMBER</p>	<p>Mr. Rutto is 55 years and holds Bachelor of Education in Early Childhood Education from Moi University, Diploma in Education Management from Kenya Education Management Institute, Diploma in Early Childhood Education from Kapenguria ECDE TTC and Kenya Primary Teachers Education from Mosoriot Teachers Training College.</p> <p>Mr. Rutto has been in teaching Profession for over 29 years and is Currently the Head teacher Cheptuya Primary School</p>
9		<p>Ms. Esther Chelimo Loukotum is 39 years old and she is currently pursuing her Master degree in Business administration, She also a holder of Bachelor degree in Management, Diploma in Education Management and</p>


	 <p>ESTHER CHELIMO- BOARD MEMBER</p>	<p>Senior Management Course from Kenya School of Government.</p> <p>Ms. Esther has vast experience in various fields including being Deputy Head teacher Karon primary school, Head teacher Konyao Arid Zone Primary school, North Pokot Sub-county Administrator for a period of five years, ECDE coordinator Kipkomo Sub-County. Madam Esther is currently The County Executive Committee Member (CECM) for Land, Physical Planning, Housing and Urban Development.</p> <p>Ms Esther is the Chair Planning and Development Committee</p>
10	 <p>MATHEW RIONOKOL- BOARD MEMBER</p>	<p>Mr. Mathew Rionokol is 46 years old</p> <p>EDUCATION</p> <p>2010: MSC Land Management from Royal Institute of Technology Stockholm Sweden</p> <p>2004: Bachelor of Science Land Surveying and Photogrammetry University of Nairobi</p> <p>1995: Kenya Certificate of Secondary Education: Ortum Secondary School</p> <p>1992: Kenya Certificate of Primary Education: Chemoroch Primary School</p> <p>Mr. Mathew is the Chair, Human Resource and Gender Committee</p> <p>WORK EXPERIENCE</p> <p>2023 to Date: Chief Officer for Lands, Physical Planning, Housing and Urban</p>


		<p>Development West Pokot County.</p> <p>2020 to 2022: Head of Geospatial Data Management Ministry of Lands, Housing and Urban Development.</p> <p>2018 to 2020: Regional Surveyor Western Region</p> <p>2014 to 2017: Chief Officer for Lands, Physical Planning, Housing and Urban Development West Pokot County</p>
10	 <p>DONATO LONG'AL- SECRETARY</p>	<p>Date of birth: 01st October 1974</p> <p>Key academic and professional qualification:</p> <ul style="list-style-type: none">• Bsc Agricultural Education and extension- Egerton University• Diploma Agriculture Education and extension- Egerton University• Kenya Certificate of Secondary School- Kacheliba Mixed Secondary School.• Certificate of Completion, Classroom Leadership Training workshop• Certificate of Participation PFM act workshop• Certificate of +attendance, Academic conference organized by Pokot County Secondary Teachers Association <p>Work experience:</p> <ul style="list-style-type: none">• Current- Municipal Manager from 1st February 2024 to date.

		<ul style="list-style-type: none">• Personal Assistant to the Chief Administrative Secretary (CAS). (2016-2017)• Chief Executive Committee Member (CECM) department of Land, Housing, Physical Planning and Urban Development (2007-2014)• Principal, st. Annes' Girls Secondary school (2010-2012)• Deputy Principal, St. Comboni Amakuriat Secondary school (2005-2010)• Head of Science Department Kacheliba Mixed Day Secondary school (2001-2005)
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4. Key Management Team

Serial No	Name	Details of qualifications and experience
1.		<p>Date of birth:01st October 1974</p> <p>Key academic and professional qualification:</p> <ul style="list-style-type: none">• Bsc Agricultural Education and extension- Egerton University• Diploma Agriculture Education and extension- Egerton University• Kenya Certificate of Secondary School- Kacheliba Mixed Secondary School.

	 <p>DONATO LONG'AL- MANAGER</p>	<ul style="list-style-type: none"> • Certificate of Completion, Classroom Leadership Training workshop • Certificate of Participation PFM act workshop • Certificate of attendance, Academic conference organized by Pokot County Secondary Teachers Association) <p>Work experience: Municipal, Kapenguria Municipality</p> <p>Key responsibilities:</p> <ul style="list-style-type: none"> • Developing and adopting policies, Plans, Strategies and Programmes for Kapenguria Municipality • Formulating and implementing integrated Municipal Development Plan • Ensuring preparation and submission of Municipal annual budget estimates to County Government • Control Land use, Land subdivision, Land Development and Zoning by Public and Private sectors for any purpose, including Industry, Commerce, Markets, Shopping as well as Employment centres, Residential areas, Parks, Entertainment, the spatial and master plans for the Municipality as may be delegated by the County Government • Promote and undertake infrastructural development in collaboration and services within the Municipality
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		<ul style="list-style-type: none"> • Develop and manage schemes, including site development in collaboration with the relevant National and County Agencies • Maintain a comprehensive Database and information system of the administration and provide Public access thereto upon payment of a nominal fee to be determined by the Board • Implement applicable national and County Government legislations • Monitor the impacts and effectiveness of any services, policies as delegated by the County Government • Promote a safe and healthy environment • Facilitate and regulate public transport
2.	 <p>LYDIA TABOT- DEPUTY MANAGER</p>	<p>Date of birth:09th July 1987</p> <p>Key academic and professional qualification:</p> <ul style="list-style-type: none"> • Masters of Project Management (JKUAT) • Bachelors of Business Management (MKU) • Post graduate Diploma in Project Management (KTTI) • “O” Level Certificate (Nasokol Girls High School) • PLE Certificate (Ortum Primary) • Corporate Member No.703 C of Kenya Association of project Managers (Professional Qualification) <p>Work experience: Deputy Municipal Manager</p> <p>Key responsibilities:</p>

		<ul style="list-style-type: none">• Developing and adopting policies, Plans, Strategies and Programmes for Kapenguria Municipality• Formulating and implementing integrated Municipal Development Plan• Ensuring preparation and submission of Municipal annual budget estimates to County Government• Control Land use, Land subdivision, Land Development and Zoning by Public and Private sectors for any purpose, including Industry, Commerce, Markets, Shopping as well as Employment centres, Residential areas, Parks, Entertainment, the spatial and master plans for the Municipality as may be delegated by the County Government• Promote and undertake infrastructural development in collaboration and services within the Municipality• Develop and manage schemes, including site development in collaboration with the relevant National and County Agencies• Maintain a comprehensive Database and information system of the administration and provide Public access thereto upon payment of a nominal fee to be determined by the Board• Implement applicable national and County Government legislations
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		<ul style="list-style-type: none"> • Monitor the impacts and effectiveness of any services, policies as delegated by the County Government • Promote a safe and healthy environment <p>Facilitate and regulate public transport</p>
3.	 <p>CPA GEOFFREY LOKONG- ASST. DIRECTOR FINANCE</p>	<p>Date of Birth- 29/05/1978</p> <p>Academic & Professional Qualification:</p> <ul style="list-style-type: none"> ✓ Master of Business Administration (Finance), Bachelor of Education Maths and Accounting ✓ Certified Public Accountant CPA(K) (No. 27397), ✓ Strategic Leadership and Development Programme (SLDP), ✓ Senior Management Course (SMC) <p>Work Experience: Currently Assistant Director Accounting Services Kapenguria Municipality,</p> <ul style="list-style-type: none"> • Planning officer Department of Prisons • Deputy Officer in Charge, Nairobi Medium Prison, • Planning and Budget Officer United Nation and African Mission in Darfur(UNAMID

<p>4.</p>	 <p>PLAN. HAMILTON BETT-PHYSICAL PLANNER</p>	<p>Plan. Hamilton Bett is 31 years old.</p> <p>Academic & Professional Qualification: Registered Physical Planner (RPP305). Bsc. Urban and Regional Planning from The Technical University of Kenya. Certificate in GIS from ESRI. SPSS Data Analyst.</p> <p>Work Experience: Currently Principal Physical Planner, West Pokot County. Senior Physical Planner, Ekambridge Services Ltd. Senior Physical Planner, Geomaestro Consult Africa Ltd.</p> <p>Assistant Physical Planner and GIS Data Analyst, Geomaestro Consult Africa Ltd. Assistant Physical Planner and GIS Data Analyst, The Planning Studio Ltd,</p>
<p>5.</p>	 <p>SCHOLAR CHEROP LOYER- SCMO</p>	<p>Scholar was born in 1990</p> <p>Academic & Professional Qualification: She has holder of KCSE certificate, she also has a certificate, Diploma and Degree in Supply Chain Management and Master Degree in Logistics Management.</p> <p>Work Experience: Currently is she in charge of supply chain management at Kapenguria Municipality, She also worked as Supply Chain Management officer in various department in West Pokot County including Finance, Lands, Roads, Trade and Tourism.</p>
<p>6.</p>		<p>Date of Birth:11/11/1990</p>



**ELIAS PYEGO MUKENYANG-
ENGINEER**

Academic & Professional Qualification

2022 to Date: Currently pursuing University of London MSC. Project Management Online Program. (Ongoing)

2017: Technical University of Mombasa, BSc. Civil Engineering (Second Class Division).

2010: Chewoyet Boys High school, K.C.S.E B+

2005: Rainbow Kapenguria Academy, K.C.P.E 385 marks

Professional Experience

Currently Engineer Kapenguria Municipality
2024 Feb – Senior Superintending Engineer, Department of Lands Housing Physical Planning and Urban Development.

2022- Jan 2024: Engineer, Department of Water West Pokot County Government.

2018-2021: Project Manager at Anie GPR Company Limited.

2016: Worked as an assistant engineer in the CAS Consultancy Ltd, Muruny (Siyoi) water project under attachment period, (May-August).

2015: Worked as an assistant engineer in the ministry of roads and public works, West Pokot County under attachment program from May to August.

2014: Worked as an assistant site supervisor at Kenyatta University construction projects under attachment period, (May-August).

Professional Membership

		<p>2021: Registered as Institute of Engineers Kenya (IEK) member.</p> <p>2018: Registered as Graduate Engineer, Engineers Board of Kenya (EBK).</p>
<p>7.</p>	 <p>EMILY CHEYECH LIMAN- ENVIRONMENTALIST</p>	<p>Date of birth:1/2/1991</p> <p>Key academic and professional qualifications</p> <p>2022-2024.Masters-Health, Safety and Environmental Engineering, Ken Institute of executive learning, India</p> <p>2023-2025-Ongoing Diploma NEBOSH INTERNATIONAL Diploma for Occupation Health and Safety Management (IdipNEBOSH)-Astutis Learning Campus - Nantgarw,Cardiff UK</p> <p>2011-2015-Bachelors of Environmental science with information Technology, Maseno University</p> <p>2005-2009-Njonjo Girls High school</p> <p>1999-2005-Ortum Girls Primary.</p> <p>Professional Qualifications and membership</p> <p>Registered member of Environment Institute of Kenya registration number EIK/2/6146</p> <p>registered member of National Environment Management Authority (NEMA)Registration number 8964 a practicing Expert with a Practising License number NEMA/EIA/ERPL/20882 as in Accordance with provision of the Environment Management andCoordination ACT CAP 387.</p> <p>Principal Environment officer</p>

		<p>Department of Lands, housing, physical planning and Urban Development, Municipality Section</p> <p>Duties and Responsibilities</p> <ul style="list-style-type: none">-Conducting environmental inspections.-Creating public awareness on Environmental issues through Environmental education-In charge of Environmental planning at county level.-In charge of identification, rehabilitation and monitoring of degraded sites at the county level-Monitoring and evaluating Education for sustainable Development programmers and setting up of Regional Centers of Excellences.-Preparation of environmental documents-Preparations of Solid Waste Management policies-In charge of Waste management-In charge of Kenya Urban Support Programme (KUSP II) as Project Environment officer , Dealing with Environmental Impact Assessment Reports and Environmental Audits-Prepare and approve EIA Tender documents-Mobilize the Public to participate on Environment conservation and waste management-Monitor and evaluate Solid Waste Management Policies-Participate in creating partnerships with NGOs and other organizations on Environmental issues
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		<p>-Create work plans and programmers to address climate change</p> <p>Work Experience</p> <p>February 2024-to Date -Principal Environment Officer-Kapenguria Municipality</p> <p>June 2022-january 2024 -contract Land reclamation officer in the ministry of environment, water, natural resources and climate change, west pokot county.</p> <p>March 2022-May 2022 -Worked with Kenya national bureau of bureau of statistics as a research assistant inKenya household master sample frame(k-hmsf) exercise.</p> <p>April 2021-december 2023- part time volunteer ministry of publicworks, roads and transport west pokot county government.</p> <p>November 2017-April 2019-worked with Kenya national bureau statistics as a mapping assistant</p> <p>January 2017-October 2017-Volunteer in the ministry of environment water and natural resources, west pokot county.</p> <p>October 2016-November 2016-Worked as a resident enumerator in ICRH (international centre for reproductive health –Kenya)-Kenya.</p> <p>January 2016-September 2016-Volunteer in the ministry of environment, water and natural resources, West Pokot county</p> <p>August 2015-December 2015-Volunteer at food and agricultural organization of the united nation (FAO)</p>
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		January 2015-May 2015 -Attachment at ministry of environment, water and natural resources, West Pokot county
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5. Management Discussion and Analysis

SECTION A

The entity's operational and financial performance

During the first quarter of the period the County Government had not disbursed any funds to the entity

SECTION B

Entity's compliance with statutory requirements

The entity has complied with all relevant laws and regulations and that there are no potential contingent liabilities

SECTION C

Key projects and investment decisions the entity is planning/implementing.

Most project for the previous financial year were completed during that financial year. During the financial year under review the entity to invest in key infrastructural activities including tarmacking of one Kilometre road as well as rehabilitation of feeder road within the Municipality. The project will be financed through allocation by the County Government and conditional grants from the World Bank uner Kenya Urban Support programme II (KUSPII)

SECTION D

Major risks facing the entity.

Since the entity has not yet started borrowing funds from banking institutions there are no major risks. However the conditional grants from KUSPII programme has minimum conditions that have to be met before receipts of funds, and without meeting those conditions then there will be no allocation or the allocation may be reduced hence affecting the earmarked projects for implementation during the financial year.

SECTION E

Material arrears in statutory/financial obligations

There are no material arrears or financial obligation

SECTION F

The entity's financial probity and serious governance issues

There are no major financial improbity reported by any entity whether internal audit/ Board audit Committee, external auditors or any other Government Agencies and that there are no governance issues among board or board members and top management including conflicts of interest.

6. Statement of Management’s Responsibilities

Section 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the Accounting Officer of the City/Municipality established by Urban Areas and Cities Act No. 13 of 2011 shall prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Municipality manager is responsible for the preparation and presentation of the City/Municipality’s financial statements, which give a true and fair view of the state of affairs of the City/Municipality for and as at the end of the period ended on Sept 30, 2024. 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 City/Municipality, (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 Municipality, (v) Selecting and applying appropriate accounting policies, and (vi) Making accounting estimates that are reasonable in the circumstances.

The Municipality Manager accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and *Urban Areas and Cities Act No. 13 of 2011*. The Municipality Manager is of the opinion that the financial statements give a true and fair view of the state of Municipality’s transactions during the financial period ended June 30, 20xx, and the financial position as at that date.

The Municipality Manager further confirms the completeness of the accounting records which have been relied upon in the preparation of financial statements as well as the adequacy of the systems of internal financial control. In preparing the financial statements, the City/Municipality Manager has assessed the City/Municipality’s ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

Nothing has come to the attention of the Municipality Manager to indicate that the Municipality 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 Municipal financial statements were approved by the Board on ----- 2025 and signed on its behalf by:

.....

Name: David Yator Kiptum
Chairperson of the Board

.....

Name: Donato Long'al
Accounting officer

Kapenguria Municipality
County Government of West Pokot
Quarterly Report and Financial Statements for the Period ended 30 September 2025

7. Statement of Financial Performance for the period ended 30 Sept 2025.

Description	Notes	Period ended Sept 2025	Period ended Sep. 2024
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Transfers from the County Government	5	23,500,000	-
Total revenue		23,500,000	-
Expenditure			
Use of goods and services	6	22,651,406	-
Board expenses	7	-	-
Depreciation and amortization	8	3,065,275	2,985,879
Repairs and maintenance	9	-	-
Total expenses		25,716,681	2,985,879
Surplus/(deficit) for the period		(2,216,681)	(2,985,879)

The notes set out on pages 16 to 21 form an integral part of these Financial Statements. The entity financial statements were approved on _____ 2025 and signed by:

.....

Name: Donato Long'al
Municipality Manager

.....

Name: Geoffrey Lokong
Head of Finance
ICPAK M/No. 27297

Kapenguria Municipality
County Government of West Pokot
Quarterly Report and Financial Statements for the Period ended 30 September 2025

8. Statement of Financial Position As At Sep2025

Description	Note	Period ended Sept 2025	Audited 2024-2025
		Kshs.	Kshs.
Assets			
Current assets			
Cash and cash equivalents	10	11,156,504	1,498,610
Trade receivables	11	123,691,349	55,352,792
Total		134,847,853	56,851,402
Non-current assets			
Property, plant, and equipment	12	109,557,340	112,622,615
Total Non-current Assets		109,557,340	112,622,615
Total assets		244,405,193	169,474,017
Liabilities			
Current liabilities			
Trade and other payables	14	-	-
		-	-
Non-current liabilities		-	-
Total liabilities		-	-
Net assets		244,405,193	169,474,017
Capital/Development Grants/Fund		257,978,335	180,830,478
Reserves		-	-
Accumulated surplus		(13,573,142)	(11,356,461)
Total net assets and liabilities		244,405,193	169,474,017

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2025 and signed by:

.....

Name: Donato Long'al

Municipality Manager

Date:

.....

Name: Geoffrey Lokong

Head of Finance

ICPAK M/No. 27397

Date:

Kapenguria Municipality
County Government of West Pokot
Quarterly Report and Financial Statements for the Period ended 30 September 2025

9. Statement of Changes In Net Assets for the period ended Sep 2025

Description	Capital/ Development Grants/Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs.	Kshs.	Kshs.
As at 1 st July Prior year-2024	157,786,986	-	(32,902,764)	124,884,222
Surplus/(deficit) for the period			21,546,303	21,546,303
Funds received during the period	23,043,492	-	-	23,043,492
Revaluation gain	-	-	-	-
As at 30 th June Prior Year	180,830,478	-	(11,356,461)	169,474,017
		-	-	
As at 1 st July current year-2025	180,830,478	-	(11,356,461)	169,474,017
Surplus/(deficit) for the period		-	(2,216,681)	(2,216,681)
Funds received during the period	77,147,857	-	-	77,147,857
Revaluation gain	-	-	-	-
As at Sep 2024	257,978,335	-	(13,573,142)	244,405,193

10. Statement of Cash Flows for the period ended Sep 2025

Description	Note	Period ended Sep-25	Comparative Period prior year
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Transfers from the County Government		32,309,300	-
Total Receipts		32,309,300	-
Payments			
Use of goods and services		22,651,406	-
Staff costs		-	-
Board expenses		-	-
Finance costs		-	-
Total Payments		22,651,406	-
Net cash flows from/ (used in) operating activities	13	9,657,894	-
		-	-
Cash flows from investing activities			
Purchase of PPE & intangible assets		-	-
Proceeds from sale of PPE		-	-
Net cash flows from/ (used in) investing activities		-	-
		-	-
Cash flows from financing activities			
Receipts from Capital grants		-	-
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Net cash flows from/(used in) financing activities		-	-
		-	-
Net increase/(decrease) in cash & cash equivalents		9,657,894	-
Cash And Cash Equivalents as at 1 st July	10	1,498,610	-
Cash And Cash Equivalents as at end of the period	10	11,156,504	-

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11. Statement of Comparison of Budget & Actual Amounts for period ended Sept 2025

Description	Original budget*	Adjustments*	Final budget*	Actual on comparable basis for the period ended 30Sept 2025	Performance Difference	% of utilisation
	Kshs.	Kshs.	Kshs.	Kshs.		
	a	b	c=(a+b)	d	e=c-d	e=d/c
Budget carryovers from previous year		33,807,910	33,807,910	1,498,610	32,309,300	
Revenue						
Transfers from the County Government	23,500,000	-	23,500,000	32,309,300	(8,809,300)	
Total Revenue	23,500,000	33,807,910	57,307,910	33,807,910	23,500,000	59%
Expenses						
Use of goods and services	22,500,000	33,807,910	56,307,910	22,651,406	33,656,504	-
Board expenses	1,000,000	-	1,000,000	-	1,000,000	-
Staff Costs	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Total Expenditure	23,500,000	33,807,910	57,307,910	22,651,406	34,656,504	40%
Capital items	-	-	-	-	-	-
Acquisition of PPE	77,147,857	-	-	-	-	-
Total expenses Development	-	-	-	-	-	-
Total Expenditure	100,647,857	-	100,647,857	-	100,647,857	-
Surplus/deficit for the period	-	-	-	11,156,504		

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Reconciliation table

	Operating	Financing	Investing	Total
Actual amounts on comparable basis presented in the budget and actual comparative statement	-	-	-	-
Basis difference	-	-	-	-
Timing differences	-	-	-	-
Entity differences	-	-	-	-
Classification differences	-	-	-	-
Actual in the statement of cashflows	-	-	-	-

Budget notes

There was no disbursement of funds for the quarter

12. Notes to the Financial Statements

1. General Information

Kapenguria Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act. The Municipality is under the West Pokot County Government and is domiciled in Kenya.

The *entity's* principal activity is to provide efficient and effective services to the residents of Kapenguria Municipality so as to improve their livelihood.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts, and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the *entity's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *entity*.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the periods presented.

Notes to financial statements continued

3. Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (*cash, goods, services and property*) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the City/Municipality and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

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 for each period.

b) Budget information

The original budget for FY 2025/26 was approved by the County Assembly on 15 April 2025. 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 Municipality upon receiving the respective approvals in order to conclude the final budget. The Municipality'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. 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 performance has been presented under section xxx of these financial statements.

Significant Accounting Policies (Continued)

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 City/Municipality 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) 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.

e) 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.

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.

Significant Accounting Policies (Continued)

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Significant Accounting Policies (Continued)

Fair value through net assets/ equity

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

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 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 *Note xx*.

Financial liabilities

Classification

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

Significant Accounting Policies (Continued)

f) 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:

- Raw materials: purchase cost using the weighted average cost method
- 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 City/Municipality.

g) Provisions

Provisions are recognized when the City/Municipality 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 City/Municipality 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.

h) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

Significant Accounting Policies (Continued)

i) Contingent liabilities

The Municipality 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

j) Contingent assets

The Municipality 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 City/Municipality 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.

k) Nature and purpose of reserves

The Municipality creates and maintains reserves in terms of specific requirements.

l) Changes in accounting policies and estimates

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

m) Employee benefits – Retirement benefit plans

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

Significant Accounting Policies (Continued)

n) 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 in 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.

o) 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.

p) Related parties

The City/Municipality 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 City/Municipality, or vice versa. Members of key management are regarded as related parties and comprise the Board members, the City/Municipality Managers and City/Municipality Accountant.

q) 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 various commercial banks at the end of the financial period. For the purposes of these financial statements, cash and cash equivalents also include short-term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial period.

r) Comparative figures

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

Significant Accounting Policies (Continued)

s) Events after the reporting period

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorized for issue. Two types of events can be identified:

(a) Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and

(b) Those that are indicative of conditions that arose after the reporting date (*non-adjusting events after the reporting date*).

The City/Municipality should indicate whether there are material adjusting and non- adjusting events after the reporting period.

t) Currency

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

Significant accounting policies (continued)

4. Significant judgments and sources of estimation uncertainty

The preparation of the City/Municipality'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 e.g.

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 period, are described below. The City/Municipality 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 City/Municipality. Such changes are reflected in the assumptions when they occur.

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:

- i) The condition of the asset based on the assessment of experts employed by the City/Municipality.
- ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- iii) The nature of the processes in which the asset is deployed.
- iv) Availability of funds to replace the asset.
- v) Changes in the market in relation to the asset.

Notes to the Financial Statements

5. Transfers from the County Government

Description	Period ended September 2025	Period ended September 2024
	Kshs.	Kshs.
Transfers from County Govt. – Recurrent	23,500,000	-
Payments by County on behalf of the entity	-	-
Unconditional development grants	51,847,857	-
Total	75,347,857	-

b) Transfers from County Government entities

Name of the Entity Sending The Grant	Amount recognized to Statement of Financial performance for the period KShs	Amount deferred under deferred income during the period KShs	Amount recognised in capital fund during the period KShs	Total transfers for the period ended 30 Sept 2025 KShs	Comparative period prior year KShs
Department	23,500,000	-	77,147,857	100,647,857	-
Total	23,500,000	-	77,147,857	100,647,857	-

6. Use of Goods and Services

Description	Period ended Sep-25	Period ended Sep-24
	Kshs.	Kshs.
Utilities, supplies and services	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	10,498,700	-
Training expenses	139,200	-
Hospitality supplies and services	-	-
Specialized materials and services	-	-

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Fuel, oil and lubricants	-	-
Contracted Professional Services	12,006,664	-
Transfers to CRF	-	-
Bank Charges	6,842	-
TOTAL	22,651,406	-

7. Board expenses

Description	Period ended September 2025	Period ended September 2024
	Kshs.	Kshs.
Chairman/Members' Honoraria	-	-
Sitting allowances	-	-
Medical Insurance	-	-
Induction and Training	-	-
Travel and accommodation	-	-
Conference Costs	-	-
Other allowances (<i>Specify</i>)	-	-
Total	-	-

8. Depreciation and amortization

Description	Period ended September 2025	Period ended September 2024
	KShs	KShs
Property, plant and equipment	3,065,275	2,985,879
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	3,065,275	2,985,879

9. Repairs and Maintenance

Description	Period ended September 2025	Period ended September 2024
	KShs	KShs
Property- Buildings	-	-
Office equipment	-	-
Furniture and fittings	-	-
Motor vehicle expenses	-	-

Maintenance of civil works	-	-
Total repairs and maintenance	-	-

10. Cash and cash equivalents

Description	Period ended September 2025	Period ended September 2024	2024-2025
	Kshs.	Kshs	Kshs.
Current account	11,156,504	1,005,669	1,498,610
Total	11,156,504	1,005,669	1,498,610

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

Financial institution	Account number	Period ended Sep-25	Period ended Sep-24	2024-2025
		Kshs.	Kshs	Kshs.
a) Current account				
Kenya Commercial bank	1334742693	1,310		1,498,610
Co-operative bank	1100905399001	11,155,194		-
Kenya Commercial bank		-	426	-
Kenya Commercial bank	1259776840	-	81	-
WPC- Deposit and Suspense A/c- Retention	1259776697	-	1,005,162	-
Sub- total		11,156,504	-	1,498,610
Grand total		11,156,504	1,005,669	1,498,610

11. Receivables from Non-Exchange transaction

Description	Period ended Sep-25	Prior Year Audited
	Kshs.	Kshs.
Transfer from County Executive	100,647,857	55,352,792
Total receivables from non-exchange transactions	100,647,857	55,352,792

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(Notes to the Financial Statements Continued)

12. Property, Plant and Equipment

Description	Land	Building Permanent 2%	Temporary Building(10 %)	Motor vehicles(10%)	Furniture and fittings(12.5 %)	Computers (30%)	Recreation al Park	street lights(6.67 %)	Road Infrastructu re Asphalt(10 %)	Road infrastructu re Concrete 3.30%	Road Infrastructure Gravel(20%)	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
As at 1st July 2024-1		19,025,421	17,051,422	13,000,000	4,490,650	2,999,000	20,407,300	499,960	51,560,138	5,536,164	13,122,405	9,253,536	156,945,997
Additions	-	-	-	-	-	-	-	362,488	0	8,891,048	-	-	9,253,536
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-	-	-	-	-	-	(9,253,536)	(9,253,536)
As at 30th June 2025	-	19,025,421	17,051,422	13,000,000	4,490,650	2,999,000	20,407,300	862,448	51,560,138	14,427,212	13,122,405	-	156,945,997
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer/adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
As at the end of Sep 2025	-	19,025,421	17,051,422	13,000,000	4,490,650	2,999,000	20,407,300	862,448	51,560,138	14,427,212	13,122,405	-	156,945,997
Depreciation and impairment													
As at 1st July 2024-1	-	380,508	6,191,384	5,200,000	2,245,325	2,999,000	-	33,347	10,312,028	182,693	4,517,995	-	32,062,280
Depreciation	-	380,509	1,705,142	1,300,000	561,331	-	-	57,525	5,156,014	476,098	2,624,481	-	12,261,100
Impairment	-	1	-	-	-	-	-	-	-	-	-	-	1
Transfers/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 30th June 2025	-	761,018	7,896,526	6,500,000	2,806,656	2,999,000	-	90,872	15,468,042	658,791	7,142,476	-	44,323,381

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Depreciation	-	95,127	426,286	325,000	140,333	-	-	14,381	1,289,003	119,024	656,120	-	3,065,275
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer/adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
As at end of Sept	-	856,145	8,322,812	6,825,000	2,946,989	2,999,000	-	105,253	16,757,045	777,815	7,798,596	-	47,388,656
NBV Prior year audited	-	18,264,404	9,154,896	6,500,000	1,683,994	0	20,407,300	771,575	36,092,096	13,768,421	5,979,929	0	112,622,615
NBV as at end of the period Sept 2025	-	18,169,276	8,728,610	6,175,000	1,543,661	-	20,407,300	757,195	34,803,093	13,649,397	5,323,809	-	109,557,340

Notes to the Financial Statements (Continued)

13. Cash generated from operations

Description	Period ended 30-Sep	Sep-24
	Kshs.	Kshs.
Surplus/ (deficit) for the period before tax	(2,216,681)	
Adjusted for:		
Depreciation	3,065,275	-
Working Capital adjustments		
Increase in receivables	8,809,300	
Decrease in payables	-	-
Net cash flow from operating activities	9,657,894	-

14. Trade and other payables from exchange transactions

Description	Period ended Sep 2025	2024-2025
	Kshs.	Kshs.
Trade payables	-	-
Retentions	-	1,005,162
Total trade and other payables	-	1,005,162

13. Annexes

Annex 1: Statement of Financial Performance

Description	Notes	Period ended September	Period ended December	Period ended March	Period ended June	Cumulative**	Comparative Prior period
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Revenue from non-exchange transactions							
Transfers from the County Government	5	23,500,000	-	-	-	-	-
		-	-	-	-	-	-
Total revenue		-	-	-	-	-	-
Expenditure							
Use of goods and services	6	25,716,681	-	-	-	-	-
Board expenses	7	-	-	-	-	-	-
Total expenses		25,716,681	-	-	-	-	-
Surplus/(deficit) for the period		(2,216,681)					