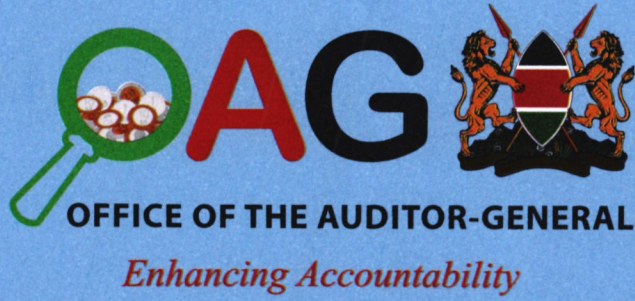


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REPORT

OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
WEST POKOT**

**FOR THE YEAR ENDED
30 JUNE, 2023**

PAPERS LAID

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COUNTY GOVERNMENT OF WEST POKOT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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



*West Pokot County Executive
Annual Report and Financial Statements
For the year ended June 30, 2023*

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information And Management

a) Background information

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

No.	Department	Major Responsibility
1.	County Executive	Providing overall County leadership in the implementation of County economic and social policies by ensuring the Government works in harmony through improved policy direction, coordination, and information sharing among the County Government Departments and Agencies.
2.	Finance and Economic Planning	Provide overall leadership and policy direction in resource mobilization, management, accountability and economic planning coordination for quality public service delivery.
3.	Public Works, transport and Infrastructure	Provide reliable infrastructure through construction, and rehabilitation of roads, bridges and buildings for sustainable socio- economic development.
4.	Health and Sanitation	To build a well-established progressive, responsive, affordable and sustainable technologically-driven, accessible and client-centred health system for accelerated attainment of highest standards of health for all West Pokot residents.
5.	Education and Technical Training	To provide, promote, coordinate pre-primary education and vocational training while embracing