

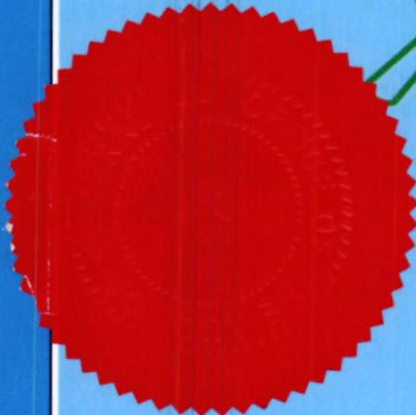
REPUBLIC OF KENYA

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**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*



**REPORT**

**OF**

PAPERS LAID	
DATE	18/11/2021
TABLED BY	Sen. Gideon M
COMMITTEE	
CLERK AT THE TABLE	Ms. Kavata

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**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF WEST POKOT**

**FOR THE YEAR ENDED  
30 JUNE, 2020**





**REPUBLIC OF KENYA**

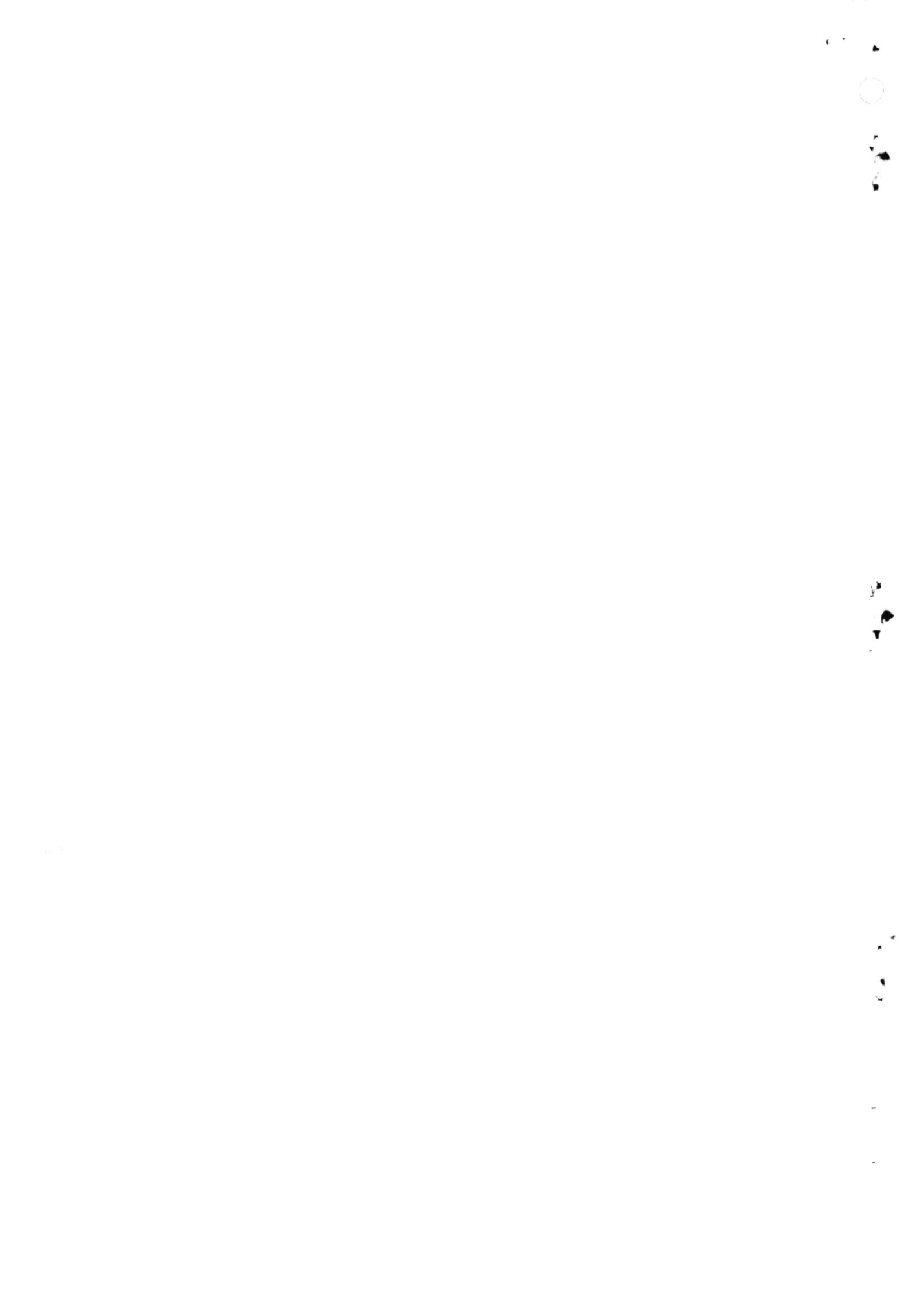
**WEST POKOT COUNTY EXECUTIVE**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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**Prepared in accordance with the Cash Basis of Accounting Method under the  
International Public Sector Accounting Standards**

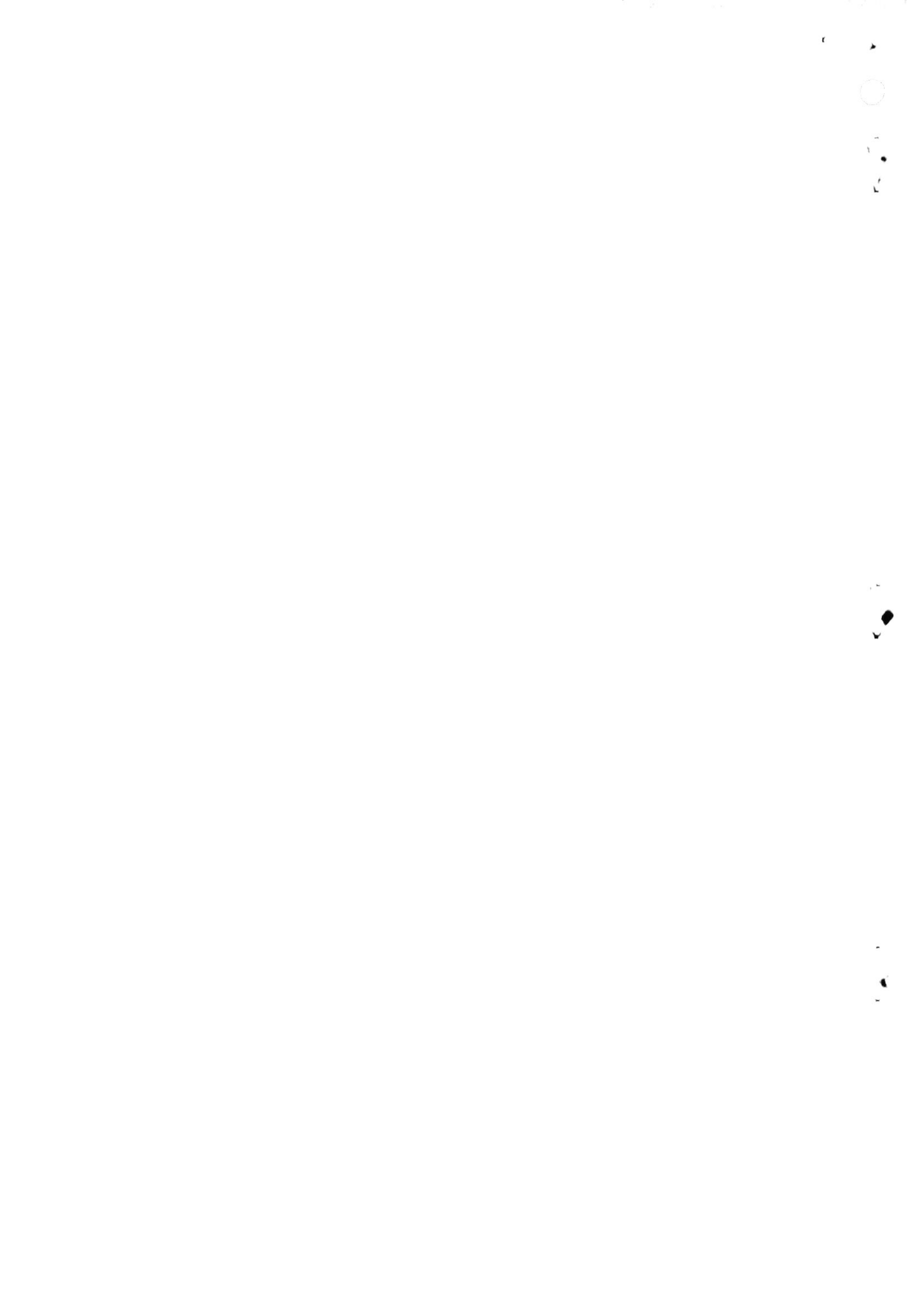


**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

The County Government of West Pokot is established by Article 176 of the Constitution of Kenya 2010 which provides that there shall be a County government for each County consisting of the County assembly and County Executive. The County Executive is headed by the Governor, **H.E. Prof. John Krop Lonyangapuo** who is responsible for the general policy and strategic leadership of the County.

**b) Key Management**

The County Governor and Deputy Governor are the Chief Executive Officer and Deputy Chief Executive Officer of the County respectively. The Speaker of the County Assembly is the leader of the legislative arm of the County Government.

The following are the names of the leaders of the Executive arm of the County Government of West Pokot as at June 30, 2020.

S/No	Designation <sup>1</sup>	Name
1	Governor	H.E Prof. John K. Lonyangapuo
2	Deputy Governor	H.E Dr. Nicholas Atudonyang
3	Ag. County Secretary	Mr. John Karamunya
4	CEC, Finance and Economic Planning	Hon. Augustine Monges
5	CEC, Public Works, Transport and Infrastructure	Hon. Joel Ngasia
6	CEC, Health, Sanitation and Emergency Services	Hon. Jackson Yaralima
7	CEC, Education and Technical Training	Hon. Ruth Kisabit
8	CEC, Agriculture and Irrigation	Hon. Geoffrey Lipale
	CEC, Pastoral Economy and Fisheries	
9	CEC, Trade, Industrialization, Investment and Cooperative Development	Hon. Francis Kitelauyan
10	CEC, Land, Housing, Physical Planning and Urban Development	Hon. Christine Apakoreng
11	CEC, Water, Environment and Natural Resources	Hon. Luka Chepelion

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12	CEC, Tourism, Youth, Sports, Gender and Social Services	Hon. Emily Chepoghisyo
13	CEC, Public Service, ICT and Decentralized Units	Hon. Joel Arumonyang

Note: A Cabinet reshuffle was announced on 10<sup>th</sup> August 2020 whereby CEC Finance Hon. Augustine Monges was transferred to Ministry of Land, Housing, Physical Planning and Urban Development and Hon. Christine Apakoreng was appointed CEC Finance and Economic Planning.

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended June 30, 2020 and who had direct fiduciary responsibility were:

S/No	Designation	Department/Entity	Name
i.	Principal Administrative Secretary	Office of the Governor	Mr. Ismail Maslim
ii.	Secretary /CEO	County Public Service Board	Ms. Irene Mbito
1.	Ag. Chief Officer	Finance	Mr. Samson Nyangaluk
2.	Chief Officer	Economic Planning	
3.	Chief Officer	Public Works	Mr. Thomas Lorwata
4.	Chief Officer	Transport and Infrastructure	Mr. John Karamunya
5.	Chief Officer	Medical Services	Mr. Linus K. Loshalima
6.	Chief Officer	Preventive and Promotive Health	Mr. Musa L. Anupa
7.	Chief Officer	Education	Mr. Simon Kodomuk
8.	Chief Officer	Technical Training	
9.	Chief Officer	Agriculture and Irrigation	Ms. Edna Krop
10.	Chief Officer	Pastoral Economy and Fisheries	Mr. Isaiah Pendou
11.	Chief Officer	Trade and Industrialization	Mr Ibrahim Longolomoi
12.	Chief Officer	Investment and Cooperative Development	Ms. Milka C. Psiwa



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13.	Chief Officer	Land and Physical Planning	Mr. Peter Adoki
14.	Chief Officer	Housing and Urban Development	Mr. Wilson L. Ngoroko
15.	Chief Officer	Water	Mr. Timothy L. Lomulen
16.	Chief Officer	Environment and Natural Resources	Mr. Solomon Merireng
17.	Chief Officer	Youth and Sports	Mr. Elijah Lopuke
18.	Chief Officer	Culture, Wildlife, Tourism, Gender and Social Services	Ms. Mary Ngoriakes
19.	Chief Officer	Public Service and ICT	Mr. Alex Pyeko Lokimoi
20.	Chief Officer	Devolved Units	Mr. Jonathan Karita

Note: On February 1<sup>st</sup> 2021, Ag. Chief Officer Finance and Economic Planning Mr. Samson Nyangaluk was transferred Ministry of Agriculture and Dr. Grace Soprin was appointed Chief Officer Finance and Economic Planning

**d) Fiduciary Oversight Arrangements**

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

**i. West Pokot County Assembly**

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

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

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**ii. Controller of Budget**

Article 228(4) of the Constitution of Kenya provides that the Controller of Budget shall oversee the implementation of the budgets of the National and County governments by authorizing withdrawal from public funds. The Controller of Budget is also mandated to inquire into any matter which may be brought to his/her attention or which he/she considers necessary in the process of budget implementation.

**iii. The Senate**

The Senate by virtue of its constitutional mandate has secondary oversight responsibility over County governments. The County Public Accounts and Investment Committee of the Senate has been directly involved in oversight over County governments.

**iv. National Government agencies - Conditional Allocations**

The national government allocates conditional funds to the County and with it an oversight role on the utilization of the funds. The following are some of the conditional allocations that are audited by external parties;

- Road Maintenance Fuel Levy Fund (KRB)
- DANIDA Support for Universal Healthcare (audited by Ernst & Young)
- Swedish Government Grant to Support Agriculture Sector (ASDSP)
- Kenya Urban Support Program (KUSP – UDG&UIG)
- Kenya Smart Agriculture Program (KSMART)
- World Bank grant for Transforming Healthcare Systems for Universal Healthcare (THS/UCP)
- EU grant for Instruments for Devolution Advice and Support (EUIDEAS)

**v. Audit Committee**

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

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The audit committee members are;

S/No	Name	Designation
1	Dr. Grace Soprin Amurle, CPA(K), PhD	Chairperson – Resigned from this position on 25 <sup>th</sup> January 2021 and was appointed as CO - Finance and Economic Planning effective from 1 <sup>st</sup> February 2021
2	Thomas Lotiaka, CPA	Secretary
3	Mr. Kizito Musakala Makhumi CPA	Member
4	Mr. Paul Loitangiro Rikilem	Member
5	Ms. Irene Chebet Lorot	Member
6	Mr. Fred Pkemoi Lourien	Member

**e) County Government of West Pokot Headquarters**

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

P.O Box 222 – 30600

Office of the Governor

Off Kapenguria County Hospital Road

Kapenguria, Kenya

**f) County Government of West Pokot Contacts**

Telephone: (254) 0532014000

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

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

**g) County Government of West Pokot Bankers**

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

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- Nairobi, Kenya
2. Kenya Commercial Bank Ltd  
Kapenguria Branch,  
P.O. Box 66 - 30600  
Kapenguria, Kenya
  3. Equity Bank Limited  
Kapenguria Branch  
P.O. Box 75104  
Kapenguria, Kenya
  4. Cooperative Bank of Kenya Limited  
Kitale Branch  
P.O. Box 1058 - 0200  
Kitale, Kenya

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

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

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**2. FORWARD BY THE CEC**

It gives me pleasure to present the financial statements for West Pokot County Executive for the period ended June 30, 2020. The financial statements have been prepared in accordance with Section 163 of the Public Finance Management Act, 2012. They contain appropriation accounts showing the services for which the appropriated money was rendered, amounts actually spent on each service, the status of each vote compared with the appropriation for the vote and further explains any variations between the actual expenditure and the sums vote for the financial year 2019/20.

In order to ensure improved transparency, accountability and fiscal responsibility the County management is committed to prudent use of its finances guided by sound fiscal policies that ensure efficient utilization of resources. The County Budget and Economic Forum has played a key role in supporting a sound budget process. Taking cognisance of the importance of the citizens' voice in prioritizing development programmes, we continuously engage and update the citizens of West Pokot through public participation. This upholds the key objective of devolution which is to promote sustainable and equitable social, political and economic development in the County.

The County has adopted policies which guide the executive in financial planning and recommending budget proposals. Key policy elements include ensuring that the in-year budget is always balanced. Aligning expenditures with revenues ensures sustainability, fosters stability, predictability and long-range planning.

Budget decisions are considered within the context of revenues and expenditures projected beyond a single fiscal year. A medium-term planning forecast is developed and maintained to reflect continuing programs and anticipated new initiatives. The County uses encumbrance accounting to ensure effective budgetary control and accountability. Unencumbered appropriations lapse at year-end and encumbrances outstanding at the time are reported as on-going projects for subsequent year expenditures

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The following paragraphs provide a highlight of the budget performance, outputs and outcomes during the period under review.

**County Governments' Financing**

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County government's equitable share of revenue raised nationally is determined annually through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation (CRA) and approved by Senate in accordance with Article 217 of the Constitution of Kenya.

West Pokot County also finances its operations through revenues generated from local sources and continually strives to explore new and innovative ways of increasing its local revenue collections. The County management has an eye in exploiting the County's tourism potential, mineral resources and diversity in culture as a means to economic empowerment of the people and wealth creation.

**Financial Performance**

**a) Resource Envelope**

CARA revenues consisting of Equitable share and Conditional grants continue to form the largest part of our revenue budget as shown below;

Description	Amount (Kshs.)	%
Equitable share	5,000,700,000	76.4
Conditional allocation (Transfers from the National government)	160,456,361	2.5
Proceeds from Domestic and Foreign Grants/Loans	600,671,071	9.2
Own source revenue	150,320,184	2.3
Return CRF issues FY2018/19	9,567,448	0.1
Balance brought forward from FY 2018/19	619,862,985	9.5
<b>Total</b>	<b>6,541,578,049</b>	<b>100</b>

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**b) Own Revenue Performance**

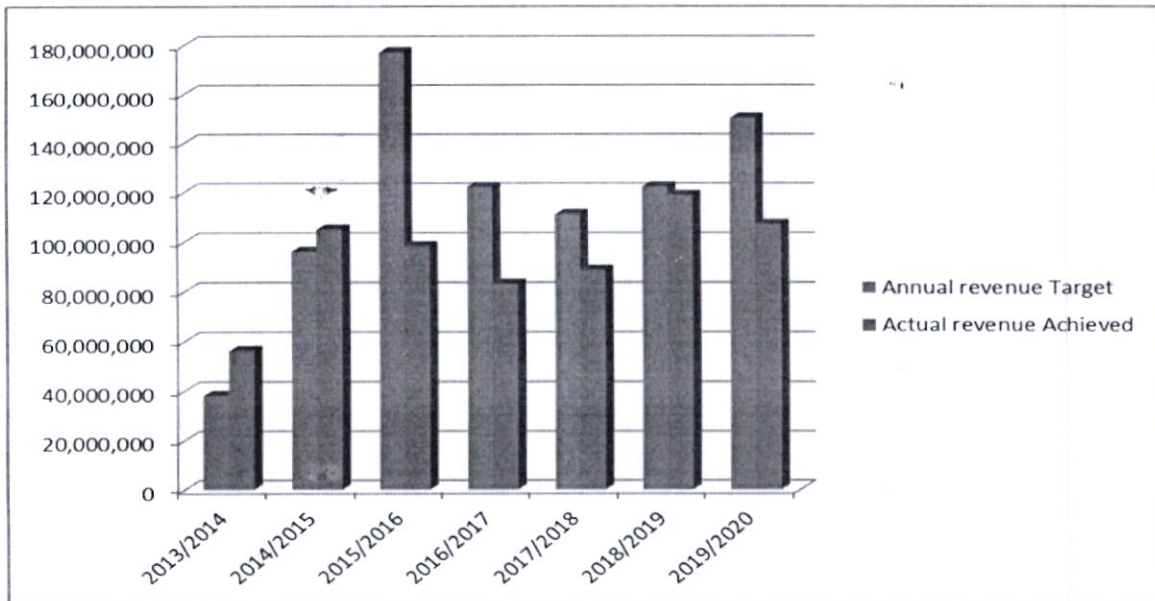
The actual County own source revenue for the financial year 2019/2020 was Kshs.102,684,996. This was a decrease in collections as compared to the previous year's performance which was attributed to:

- Heavy rains causing floods and landslides which swept major bridges (Marich and Wei Wei) thus affecting business activities within central and south sub-counties.
- Outbreak of foot and mouth diseases which resulted in closure of livestock markets throughout the County.
- Corona virus pandemic which led to closure of all markets and other major businesses.
- Resistance of payment for land rates from property owners.
- National government (Ministry of Health) delayed remittance of NHIF dues to the County referral hospital.

The highest revenue generating stream was health (cost sharing) followed by collections from natural resources (sand cess). The leisure and hospitality sectors were the most affected by COVID-19 closures, reducing locally generated taxes such as business permits which decreased by 23.86 percent from the previous year.

However, the County has experienced a steady increase in actual revenues collected throughout the years as indicated in the graphical presentation below.

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**c) Budget Performance**

Out of the total projected revenues, receipts from CARA continue to be the highest receipts for the County as shown below;

Revenue Classification	Budget Amount (Kshs.)	Actual Amount (Kshs.)	% Realization
Exchequer releases	5,000,700,000	4,570,639,800	91.40%
Proceeds from Domestic and Foreign Grants	600,671,071	419,669,116	69.87%
Transfers from Other Government Entities	160,456,361	141,948,188	88.47%
County Own Generated Receipts	150,320,184	102,684,996	68.31%

In FY2019/20 the County realized a budget absorption rate of 74.28 percent for the County Executive and an overall rate of 75.82 percent inclusive of the County Assembly. The departments with absorption rates below fifty (50) percent were Tourism, Youth, Sports, Gender, Social Services and Water, Environment and Natural Resources. The low development absorption was attributed to; delays in initiating procurement processes, delays in disbursement of equitable share from National Treasury, floods and landslides which affected road projects and containment measures due to the COVID-19 pandemic resulting in slow implementation of projects by some contractors.



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Below is a summary of budget utilization per department:

Department	Approved Estimates (Kshs.)	Actual Expenditure (Kshs.)	Absorption (%)
Office of the Governor	477,209,746	462,878,063	97.00%
Finance and Economic Planning	306,446,770	268,533,332	87.63%
Roads, Public Works, Transport and Infrastructure	417,929,051	307,004,966	73.46%
Health, Sanitation and Emergencies	1,863,377,266	1,400,197,069	75.14%
Education and Technical training	953,681,267	763,812,109	80.09%
Agriculture and Irrigation	340,393,639	319,494,630	93.86%
Pastoral Economy	241,546,274	179,846,528	74.46%
Trade, Industrialization, Investment and Cooperatives	157,161,102	91,641,918	58.31%
Land, Housing, Physical Planning and Urban Dev	272,554,466	162,223,390	59.52%
Water, Environment and Natural Resources	427,092,786	128,022,247	29.98%
Tourism, Youth, Sports, Gender and Social Services	122,775,077	56,150,202	45.73%
County Public Service, ICT and Decentralized Units	215,111,430	159,503,989	74.15%
Intergovernmental, Special programmes and Directorates	41,816,767	36,715,726	87.80%
<b>TOTAL</b>	<b>5,837,095,641</b>	<b>4,336,024,169</b>	<b>74.28%</b>
County Assembly	704,482,408	623,982,488	88.57%
<b>Grand Total</b>	<b>6,541,578,049</b>	<b>4,960,006,658</b>	<b>75.82%</b>

**d) County Expenditure Analysis**

The total expenditure for the financial year 2019/2020 amounted to Kshs.4,960,006,658 out of which Kshs.756,011,414 was spent on acquisition of assets, Kshs.2,262,727,278 on personnel emoluments, Kshs.714,463,754 on use of goods. Total transfers to other government entities were Kshs.1,169,541,926, of which Kshs.623,982,488 comprised of transfers to the County assembly, while Kshs.408,000,000 was utilized for bursary and scholarships to needy students, Kshs.137,559,437 comprised of capital and current grants and Kshs.3,247,800 other

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grants in support of relief efforts. Additionally, the County spent Kshs.54,014,487 on gratuity (social security) benefits.

**e) Cash Flow Analysis**

During FY2019/20 the County experienced liquidity challenges due to delays in exchequer releases especially in the final quarter of the year culminating in the equitable share not being fully disbursed. The introduction of new procedures where requisitions are placed once payment are uploaded in the Internet Banking (IB) system also resulted in delays due to frequent system failure. Consequently, the County was unable to pay some contractors resulting in pending bills.

**f) Accounts Receivables**

Our accounts receivables for the period included imprests. Imprest management is a critical area of focus in West Pokot County. Management has implemented an effective imprest control management system which ensures that imprests are well recorded, examined for compliance and accuracy, surrendered and accounted for on a timely basis.

**g) Pending Bills**

During the year under review the County pending bills totaled Kshs.178,578,512 comprising of Kshs.92,775,996 of pending accounts payables, Kshs.46,918,069 of pending staff payables and Kshs.38,884,447 in other payables. Additionally, the Auditor General's report on pending bills as of June 30, 2018 indicated that the County had a total prior year pending bills of Kshs.1,725,540,240 of which Kshs.1,242,486,979 was classified as ineligible. A pending bills verification committee was gazetted and tasked with determining eligibility of the ineligible pending bills. At the public hearings, bills worth Kshs.55,551,485 which had not been captured in the Auditor General's report was presented to the committee bringing the total of pending bills to Kshs.1,298,038,429.

From 20<sup>th</sup> January to 21<sup>st</sup> February 2020, the committee conducted physical verification of all the projects captured in the Auditor General's report. It further

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scrutinized all the documentation on each project against information gathered from physical verification and public hearings. The purpose of the verification exercise was to ensure that only projects and supplies which represented value for money and which had been lawfully procured would be reclassified as eligible pending bills.

Consequently, out of the total claims of Kshs.1,298,038,429 only Kshs.349,810,541 were reclassified as eligible and therefore qualified for payment. The other bills were categorized as either projects not started or never supplied (Kshs.425,661,864), projects that had been paid as at 29<sup>th</sup> February 2020 (Kshs.346,521,482), projects budgeted for in the financial year 2019/20 (Kshs.86,559,115), new bills (Kshs.55,551,455) and projects that had been duplicated in the OAG report (Kshs.99,057,715). The County endeavors to pay suppliers in a timely manner while ensuring that all procurement for goods and services have a budgetary provision.

**h) Fixed Assets**

The fixed assets acquired during the period under review amounted to Kshs.756,011,414. The County also inherited some assets from the defunct local authorities. However, the value of both these assets and liabilities as per the CALC report which was forwarded to the Intergovernmental Relations Technical Committee (IGRTC) on 27 July 2017 have yet to be verified. The County has developed a system of internal accounting controls designed to provide reasonable assurance to safeguard assets against loss from unauthorized use. It also provides reliable records for preparing financial statements and maintaining accountability for assets via the Asset Register.

**i) Operational Performance**

For seamless service delivery all departments have to work synergistically towards achieving operational efficiency. Below is a summary of some key outcomes of activities over the period under review:

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DEPARTMENT	SECTOR PERFORMANCE
Public Works, Transport and Road Infrastructure	<ul style="list-style-type: none"> <li>• Constructed two footbridges</li> <li>• Opened up new roads by grading, gravelling and murraming</li> <li>• Maintained and rehabilitated County roads</li> </ul>
Agriculture and Irrigation	<ul style="list-style-type: none"> <li>• Increased food security and household incomes by implementing the farm inputs subsidy programme, where free certified maize seeds were distributed to Farmers County wide to increase food production.</li> <li>• Supported Weiwei farmers by assisting them to plough land and supplying them with fertilizer.</li> <li>• Piped the Kochar Irrigation Scheme (Sook Ward) and Mrel Irrigation Scheme in Wei Ward and rehabilitated Wakor irrigation canal.</li> <li>• Trained farmers on irrigation agronomy County wide</li> <li>• Promoted horticultural and cash crop farming through a program whereby farmers bought their own pyrethrum, tea and Hass Avocado seedlings and the department provided free transport.</li> </ul>
Pastoral Economy	<ul style="list-style-type: none"> <li>• Improved livestock breeds and productivity by supplying Sahiwal bulls, camel breeds to Endough ward, and Galla goats' breeds in addition to stocking boran breeds at Nasukuta farm.</li> <li>• Supplied foot spray pumps to farmers and conducted vaccination of cattle and sheep/goats to control and prevent livestock disease such as against Lumpy Skin Disease, PPR, Black quarter and Anthrax.</li> <li>• Distributed poultry to women from Mnagei, Kapenguria and Siyoi Wards to empower and improve the grassroots household economy. Additionally, this will boost nutrition by curbing cases of malnutrition and stunted growth.</li> <li>• Increased fish production and food security by stocking</li> </ul>

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	<p>Turkwel dam with tilapia fingerlings, supplying fishing nets to Turkwel fish mongers and life saver jackets to Turkwel dam workers.</p> <ul style="list-style-type: none"> <li>Established 60 hectares of boma Rhodes plantation at Nasukuta farm.</li> </ul>
Education and Vocational Training	<ul style="list-style-type: none"> <li>Improved access to quality education by constructing modern ECD classes for a conducive learning environment.</li> <li>Supported all ECDE schools with instructional materials and enriched porridge.</li> <li>Rehabilitated six Vocational Training centres promoted student enrollment at the VTCs through radio programs, road shows and markets.</li> <li>Facilitated the training and licensing of Bodaboda riders.</li> </ul>
Land, Housing, Physical Planning and Urban Development	<ul style="list-style-type: none"> <li>Launched the GIS Lab in collaboration with the development partner Food and Agriculture Organization (FAO).</li> <li>Rehabilitated Kapenguria dumpsite, constructed Makutano market stalls and purchased a refuse truck through Kenya Urban Support Program (KUSP).</li> </ul>
Water, Environment and Natural Resources	<ul style="list-style-type: none"> <li>Upgraded boreholes to solar power</li> <li>Constructed two water pans to boost rain water harvesting and alleviate acute water shortage in North sub-County</li> <li>Coordinated preparation of policies which include; County Forest Act, County Climate Change Fund Act, County Sand Harvesting Act, Noise and Charcoal regulations</li> </ul>
Trade, Industrialization, Investment and Cooperative Dev.	<ul style="list-style-type: none"> <li>Constructed 6 (six) boda sheds.</li> <li>Improved operations in cooperative society by conducting awareness trainings, registered 8 new cooperatives and revived 3 dormant cooperatives.</li> </ul>
Health, Sanitation and	<ul style="list-style-type: none"> <li>Constructed and operationalized a modern laboratory in Chepareria Sub County hospital and a drugs store at</li> </ul>

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<p>Emergency Services</p>	<p>Kacheliba Sub County Hospital</p> <ul style="list-style-type: none"> <li>• Purchased and installed solar powered vaccine fridges and delivery beds for health centers and dispensaries.</li> <li>• Operationalized dialysis services at the Renal Unit in Kapenguria County Referral Hospital (KCRH).</li> <li>• Purchased 2 utility vehicles through THS/UHC grant.</li> <li>• Sensitized 10 health care workers on Ebola; established 50 new community health units and trained 500 new community health volunteers.</li> <li>• Sensitized 86 HCWs, 249 Ass/chiefs, 14 ACCs, 5 deputies and County commissioners on Sanitation and nutrition (SanNut) integration programme supported by UNICEF. 158 villages certified as Open Defecation Free with Tapach and Siyoi wards celebrated as Open Defecation Free wards.</li> <li>• Established COVID-19 border screening points and stocked PPEs for Health Care Workers. Operationalized isolation centres across the County with 37 beds, KCRH (21) beds, Ortum (10) beds, Kacheliba (2) beds, Sigor (2) beds, and Chepareria (2) beds. Trained 402 Health Care Workers on Covid-19 case management and Infection Prevention Control (IPC), sensitized 250 Health Care Workers, 1600 Community Health Volunteers on COVID- 19.</li> <li>• Held community engagement through radio talks and interpersonal engagements through Community Healthcare Volunteers while conducting active surveillance, screening and testing.</li> <li>• Launched Yellow fever vaccination programme in partnership with Danida.</li> <li>• Improved skilled attendant coverage from 44.5% in 2018/2019 to 51.3% in 2019/2020 due to initiation of mama kits supported by World Bank –TrHS/UHC project, and</li> </ul>
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	<p>conducting of Mother Open Days thus scaling up uptake of services.</p> <ul style="list-style-type: none"> <li>• Increased the 4<sup>th</sup> ANC visit from 22.0 % to 23.0% as a result of community advocacy and social mobilization.</li> <li>• The proportion of women of reproductive age accessing family planning stood at 16.7% which was attributed by Kokwo model. Male involvement played a key role in improving the health care services this was evidenced from increased uptake of Family Planning.</li> </ul>
Tourism, Culture, Gender and Social Services	<ul style="list-style-type: none"> <li>• Sensitized communities against practicing Female Genital Mutilation.</li> <li>• Operationalized youth empowerment centres in each sub-County.</li> </ul>
Special Programmes and Directorates	<ul style="list-style-type: none"> <li>• Spear headed the signing of Chesegon Peace Declaration by Governors from both West Pokot and Elgeyo Marakwet counties on 31<sup>st</sup> July 2019. Consequently, there has been stable peaceful coexistence between the communities paving way for economic activities such as Mango trading from Chesegon to Kitale via Sigor road.</li> </ul>

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Figure 1: Kacheliba-Nakwapuo-Cherangan road grading



Figure 2: Shelling of maize harvested from Wei-wei Irrigation scheme



Figure 3: Distribution of camel at Kapchok Ward

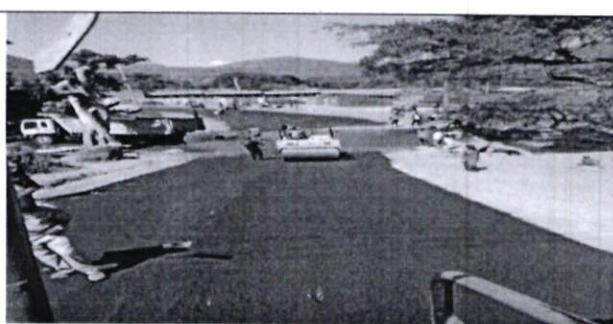


Figure 4: Tarmacking of Ortum Town



Figure 5: Newly Upgraded Lokitonyala Borehole

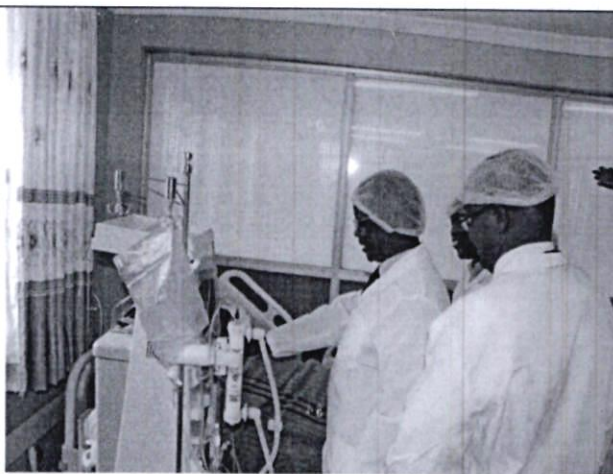


Figure 6: Commissioning of Renal Health Unit at Kapenguria County Referral Hospital on November 2019



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Despite the achievements noted above the County still faces numerous challenges namely;

- i. High rates of poverty and illiteracy
- ii. High rate of malnutrition. West Pokot County has high burden of both forms of malnutrition [stunting and wasting] and is above the WHO emergency threshold of >40% for stunting and >15% for wasting.
- iii. High rate of school dropouts due to FGM and early/forced child marriage
- iv. Inadequate policies, legislations and regulations to support implementation of programmes

**Conclusion**

West Pokot County is keen on enforcing fiscal responsibility principles with major focus on economy, efficiency and effectiveness in the implementation of all its programmes. The County leadership has complied fully with applicable government regulations and the terms of external financing covenants. The funds received during the year under review were used for their eligible intended purposes and have been duly accounted for.

Finally, I take this opportunity to thank West Pokot County Governor H.E. Prof John Krop Lonyangapuo for his able leadership and guidance towards achieving the County's 3E agenda and the national Big 4 agenda. His desire for a better County and empowerment of her people is unmatched.



**Hon. Christine Apakoreng**  
**CECM Finance and Economic Planning**  
**County Government of West Pokot**

### **3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

#### **Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the County government entity's performance against predetermined objectives.

The County Government of West Pokot is currently implementing its County Integrated Development Plan (CIDP) 2018-2022. The plan outlines programmes and projects aimed at fostering vibrant resilient communities and making investments that transform lives by enhancing our delivery of comprehensive interventions; supporting the wellness in our communities; and making environmental sustainability our daily reality.

The strategic plan's underlying goals are summarized as follows

- i. Increase access, retention and completion levels in pre-primary education, primary, secondary and post-secondary education,
- ii. Support value addition and contribute the manufacturing,
- iii. Focus on initiatives that guarantee food security and nutrition,
- iv. Ensure equity in all socio-economic opportunities and protection of marginalized groups
- v. Support provision of Universal Health Coverage, thereby guaranteeing quality and affordable healthcare to all County residents.

The plan outlines County spatial development strategies and natural resource assessment with development priorities and strategies covering all sectors and Flagship /County Transformative Projects. The CIDP is implemented yearly through preparation of County Annual Development Plan (ADP) which extracts from CIDP the development

### **West Pokot Strategic Development Objectives**

The County's 2018-2022 CIDP highlights key strategic development objectives. Broadly, these objectives were identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four" Agenda, NIUPLAN SDGs and the MTP III.

The strategic objectives are a synthesized product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of West Pokot County's 2018-2022 CIDP are to:

- a) To improve access to affordable & quality education
- b) To contribute to economic growth, wealth creation and development through processing high quality livestock products for local and export markets
- c) To increase access to affordable, quality healthcare
- d) Improve business environment and security
- e) Increase food security and household income
- f) Controlled sustainable urban development
- g) To ensure proper liquid waste management

### **Progress on attainment of Strategic development objectives**

The CIDP contains flagship projects which were identified through public participation and various stakeholder engagements. Below is a status update of flagship projects per department.

The County continues to plan for and fund high priority capital asset projects that address health, infrastructure and improvement of livelihoods through access to water, food and quality education. Flagship projects are multi-year in nature and the subsequent budgets provide funding for both development initiatives in progress as well as new projects. The County continues to refurbish and construct new facilities to promote the effective delivery of services to the public.

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Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To improve access to schools, markets, health centres	Improved access and increased efficient transportation of people, goods and services	No/Kms of new roads	In FY 19/20 420.2 km of new roads were opened
	To improve road connectivity	Increased road linkages	No of foot bridges constructed/rehabilitated	2 footbridges were constructed in FY 19/20
Health Services	To increase access to affordable, quality healthcare	Establish a New Renal Unit	% increase of access to specialized diagnostic services	In FY 19/20 the County Renal Unit was operationalized
		Increased access to specialized curative diagnostic interventions	% increase of access to specialized diagnostic services	In FY19/20 established and equipped a modern laboratory at Chepareria Sub County hospital
Agriculture and Irrigation	To increase food security and household income	-Establishment /Expansion of Irrigation projects  -Increased food production	-No of new land put under Irrigation  -% increase in food production	- Piping of on-going Kochar Irrigation Scheme (Sook Ward) and Mrel Irrigation Scheme in Wei Ward  -Subsidized farm inputs were availed to farmers.
Pastoral Economy	To contribute to economic growth, wealth creation and development through processing high quality livestock products for local and export markets	Complete construction of the abattoir -Procure and install slaughter and processing equipment's and refrigerated truck -Installation of electricity and power backups and water supply system	- An operational abattoir. - No of products exported	Construction of the abattoir is at 95% complete (manure shed, Roofing of the holding pens, Perimeter masonry wall, Chain link fence are complete while external cabros and offloading ramp and Emergency slaughter house are at final touches).
Education and Technical Training	To increase access to education to marginalized areas in the	Construction of 6 low-cost integrated schools at Katikomor, kamelei, Kanyerus, Ompolion, Akulo, Sabulmoi and Nauyapong	- % decrease in human conflicts -No of operational	On-going construction of Kanyerus, Katikomor, and

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	County		schools constructed	Akulo peace border schools
Lands, Housing, Physical Planning and Urban Development	To Improve business environment and security	Installation of street lights in Kapenguria, Municipality, Chepareria, Ortum, Kacheliba, Sigor, Alale, Kabichbich	No. of functional street lights in place	Street light installations complete and functional
	To provide a clean and healthy environment	County Solid Waste Management System	No. of dumpsites established and operational	Fenced the Kapenguria Municipality dumpsite
Water, Environment and Natural Resources	To ensure safe and clean water to Chepareria Township	Muruny-Chepareria Water Project	No of households connected to the water project	Design works was completed
	To increase tree cover from 3.9% to 7% by 2022 and 15% by 2030	County Tree Planting /Reforestation and Afforestation	No of tree seedlings distributed	Distributed tree seedlings to farmers
Trade, Industrialization, Investment and Co-operatives Development	Value addition/Income generation	Established Mango Processing Plant	- No. (1) operational Mango processing plants	Feasibility study and EIA completed; project is at tender award stage
	To process milk to yoghurt, Ghee, butter and other products	Established Milk processing plant	No. (1) functional Milk processing plant	Feasibility study and EIA completed; project is at tender award stage
Tourism, Culture, Gender and Social Services	To enhance tourist attraction -Conserve wildlife and environment -Create Employment	Infrastructure development, -Educational tours, & Exposure tours, -Training of rangers, -Establish cottages, -Establish sanctuaries in the park, -Rangeland's rehabilitation & management	No. of Game Reserve developed  No. of educational tours  No. of cottages constructed	County Government in collaboration with KWS, NRT and STE colored elephants in Nasolot game reserve

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

West Pokot County strives to transform lives through implementation of its plans and programmes. The County is focused on delivering its core mandate which is surmised in the 3E Pillar -Education, Economy and Equity.

##### **1. Sustainability strategy and profile**

The County through its department of Resource Mobilization has actively sought partnerships with various foreign governments and non-governmental entities in a bid to increase grants and donations. We realize that funds from the exchequer will not be sufficient to achieve the objectives of the CIDP therefore, we seek to economically empower our people by actively searching for new markets for our unique products. Such efforts include, signing Memorandum of Understanding (M.O.U) with Moi University and Rivatex to promote cotton production, signing an M.O.U with Emboasis Fibre Ltd (a company that specializes in decortication and processing of sisal), engaging donors in Israel to assist with funding for construction of a milk processing plant and support towards construction of Kapenguria stadium and promotion of Pokot Honey products in Qatar among other external markets. The County government has also mapped new revenue streams to increase own source revenue collection.

##### **2. Environmental performance**

The County government through its department of Environment has prepared Forestry, Environmental and Climate Change policies which were approved by the County Assembly. Other regulatory frameworks include County Forest Bill, County Climate Change Fund Bill and County Sand Harvesting Bill.

The County also has developed Environmental Rules and Regulations which include Noise Regulations, Charcoal regulations and Climate Change Fund Regulations aimed to protect and conserve the environment. To increase forest cover, 90,000 tree seedlings were distributed to famers in the following Wards; Batei, Sook, Alale, Weiwei, Riwo, Lomut, Mnagei, Kapenguria, Siyoi and Lelan

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The department also enhanced resource mobilization by developing two concept notes; which include Green Climate Fund Concept Note developed as a NOREB Consortium and submitted to National Treasury in July 2020 and Concept Note on Rehabilitation of Landslide Affected Area in November 2019 (Batei, Tapach and Muino Submitted)

### **3. Employee welfare**

Employee welfare is a crucial component for seamless service delivery. West Pokot County Executive is committed to ensuring all its employees are well catered for by providing a conducive working environment through the stewardship of the County Public Service Board. During the period under review the following are the achievements of the public service board and human resource department towards improving staff welfare:

- Confirmation of Staff who were serving under probationary terms of service as at July 2019.
- Promotions and Re-designation of County staff who had attained higher qualification.
- Values and Principles of Public Service. In November 2019, the County Public Service Board deliberated on Declarations of Income, Assets and Liabilities to be submitted to Public Service Commission and EACC to ensure compliance and integrity of staff. The County Public Service Board prepared the yearly report to be submitted to County Assembly in fulfilment of Section 59(5) (a) of the County Government as per the constitution of Kenya 2010 Act No.17 of 2012.
- Additional efforts made in improving skills and managing careers as well as boosting employee morale include the provision of full medical cover for staff and their dependents as well as capacity building through trainings and workshops both internally and at the Kenya School of Government,

### **4. Market place practices**

The County Government of West Pokot applies the principles of public procurement as espoused in the Public Procurement and Asset Disposal Act, 2015; fairness,

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competitiveness, integrity, professionalism, transparency and accountability, promotion of local industry, promotion of citizen contractors and maximization of value for money. The County uses the Public Procurement and Regulatory Authority market price index and its own market survey to assure competitive prices of procured goods, works and services. In compliance with achieving affirmative action as provided by the Constitution under Articles 55 and 56 and as enacted in the Public Procurement and Asset Disposal Act, 2015 Sections 155,156,157 & 158, the County reserves 30% of its procurement budget to Youths, Women and Persons Living with Disability. Furthermore, the County prepares and submits the reports to Public Procurement and Regulatory Authority Quarterly and bi-annually as required under the Act and Executive Order no. 2/2018. The County applies the procurement methods that ensure promotion of local industry through Request for Quotations and Open County Specific Tenders. In accordance, as provided in the first schedule of the Act, the threshold matrix guides all other procurement for adoption for each procurement which is included in a procurement plan and approved by the accounting officer.

**5. Community Engagements-**

West Pokot County in partnership with Cure International undertook a medical camp assessment of people living with disabilities with particular interest, on those with bone-related conditions. The medical camp was conducted in Konyao primary, Fr. Leo girls Secondary and Chepareria primary school where 3,872 were screened and 167 children were referred to Kijabe and Tenwek mission Hospital corrective surgeries.





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**Figure 7: Medical assessment in partnership with Cure International**

The County government also partnered with Beyond Zero and held a successful medical camp at Makutano Stadium hosted by the First Lady H.E. Margaret Kenyatta. During this camp thousands of residents were treated by specialists from around the country on various ailments. Hundreds were referred to hospitals in other counties which offered specialized treatment at little or no charge.

The County government and well-wishers responded to disasters that occurred and supported with distribution of household items to persons who lost their homes to landslide and flooding in Muino, (Weiwei Ward), Chesegon (Lomut ward) and Nyarkulian (Tapach Ward) the County worked with multi-agency team towards restoring normalcy, where houses were built for the victims' of 2019 landslides in using funds donated by government and non-governmental agencies coordinated by Kenya Red cross.



## **5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance is responsible for the preparation and presentation of the County government's financial statements, which give a true and fair view of the state of affairs of the County government for and as at the end of the financial year ended on 30 June, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County government's financial statements give a true and fair view of the state of the County government's transactions during the financial year ended 30 June, 2020, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.


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

**Approval of the financial statements**

The County Government's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2021.



**Hon. Christine Apakoreng**  
**CECM- Finance and Economic Planning**  
**County Government of West Pokot**

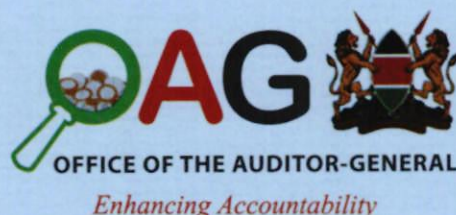
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**6. REPORT OF THE AUDITOR GENERAL**

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF WEST POKOT FOR THE YEAR ENDED 30 JUNE, 2020

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of West Pokot set out on pages 1 to 55, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation - recurrent and development combined 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 County Executive of West Pokot as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

#### Basis for Qualified Opinion

##### 1.0 Variances Between Financial Statements and IFMIS Report Balances

The following balances reflected in the financial statements were at variance with the balances reflected in the County Executive's Integrated Financial Management Information System (IFMIS) generated financial statements as detailed below:

Item	Amount as per Financial Statements (Kshs.)	Amount as per IFMIS Report (Kshs.)	Variance (Kshs.)
Proceeds from Domestic and Foreign Grants	411,548,366	53,593,276	357,955,090
Exchequer Releases	4,982,188,166	2,745,384,300	2,236,803,866
Transfers from Other Government Entities	141,948,188	35,487,047	106,461,141

*Report of the Auditor-General on County Executive of West Pokot for the year ended 30 June, 2020*

Item	Amount as per Financial Statements (Kshs.)	Amount as per IFMIS Report (Kshs.)	Variance (Kshs.)
Other Receipts	102,684,996	68,970,708	33,714,288
Compensation of Employees	2,262,727,278	2,668,399,268	(405,671,990)
Use of Goods and Services	714,463,754	976,129,277	(261,665,523)
Transfers to Other Government Units	1,169,541,926	532,679,566	636,862,360
Other Grants and Transfers	3,247,800	411,247,800	(408,000,000)
Social Security Benefits	54,014,487	68,679,802	(14,665,315)
Acquisition of Assets	756,011,414	675,416,524	80,594,890

Under the circumstances, the accuracy and completeness of the balances reflected in the financial statements for the year ended 30 June, 2020 could not be confirmed.

## 2.0 Unsupported County Own-Generated Receipts

The statement of receipts and payments reflects county own-generated receipts of Kshs.102,684,996 which includes other miscellaneous receipts of Kshs.1,819,521. The latter amount relates to direct bank deposits for which deposit slips were not presented for receipting and subsequent posting to the relevant revenue streams.

Consequently, the accuracy and completeness of miscellaneous receipts of Kshs.1,819,521 for the year ended 30 June, 2020 could not be confirmed.

## 3.0 Kapenguria Municipality Board Expenditure

The statement of receipts and payments reflects an expenditure of Kshs.714,463,754 under use of goods and services which includes an amount of Kshs.33,684,527 incurred by Kapenguria Municipality Board. Further, the statement reflects an expenditure of Kshs.756,011,414 under acquisition of assets which also includes an amount of Kshs.89,772,862 incurred by Kapenguria Municipality Board as detailed below.

	Amount (Kshs.)
<b>Use of Goods and Services</b>	
Domestic Travel and Subsistence	6,015,000
Office & General Supplies	1,964,408
Other Operating Expenses	12,406,484
Training Expenses	13,298,635
<b>Sub-total</b>	<b>33,684,527</b>
<b>Acquisition of Assets</b>	
Construction and Civil Works	3,599,648
Construction of Buildings	12,206,820
Construction of Roads	53,305,876
Purchase of ICT Equipment	2,947,293

<b>Use of Goods and Services</b>	<b>Amount (Kshs.)</b>
Purchase of Office Furniture and General Equipment	4,413,225
Purchase of Vehicles and Other Transport Equipment	13,000,000
Research, Studies, Project Preparation, Design and Supervision	300,000
<b>Sub-total</b>	<b>89,772,862</b>
<b>Total</b>	<b>123,457,389</b>

The Municipality Board expenditure of Kshs.123,457,389 is incorrectly reported under use of goods and services and acquisition of assets instead of transfers to other government units. Further, the Municipal Board is an independent entity and in accordance with Section 46(2) of the Urban Areas and Cities Act, 2011 ought to have prepared its own financial statements within a period of three months after the end of that financial year and submitted to the County Executive Committee for transmission to the Auditor-General.

Consequently, the accuracy of the expenditure of Kshs.714,463,754 incurred on use of goods and services and Kshs.756,011,414 incurred on acquisition of assets for the year ended 30 June, 2020 could not be confirmed.

#### **4.0 Fixed Assets**

##### **4.1 Summary of Fixed Assets Register**

Annex 5 – summary of fixed assets register reflects cumulative historical cost of assets of Kshs.3,066,329,963. However, fixed assets register as at 30 June, 2020 reflects cumulative amount of Kshs.6,453,248,445, resulting in an unexplained and unreconciled variance of Kshs.3,386,918,482 as detailed below:

<b>Assets</b>	<b>Historical Cost as per a Summary of Fixed Asset Register (Kshs.)</b>	<b>Historical Cost as per Fixed Assets Register (Kshs.)</b>	<b>Variance (Kshs.)</b>
Land	11,820,000	50,309,553	(38,489,553)
Buildings and Structures	1,177,756,543	3,100,769,880	(1,923,013,337)
Transport Equipment	70,720,995	683,027,604	(612,306,609)
Office Equipment, Furniture and Fittings	56,686,496	110,266,925	(53,580,429)
ICT Equipment	2,947,293	28,542,505	(25,595,212)
Machinery and Equipment	203,624,393	231,712,440	(28,088,047)
Biological Assets	280,789,720	199,105,205	81,684,515

<b>Assets</b>	<b>Historical Cost as per a Summary of Fixed Asset Register (Kshs.)</b>	<b>Historical Cost as per Fixed Assets Register (Kshs.)</b>	<b>Variance (Kshs.)</b>
Intangible Assets	-	18,537,931	(18,537,931)
Infrastructure Assets-Roads	1,261,984,523	2,030,976,402	(768,991,879)
<b>Total</b>	<b>3,066,329,963</b>	<b>6,453,248,445</b>	<b>(3,386,918,482)</b>

Consequently, the accuracy and completeness of the summary of fixed assets register amount of Kshs.3,066,329,963 as at 30 June, 2020 could not be confirmed.

#### **4.2 Handing Over of Assets and Liabilities from Defunct Local Authorities**

Although Annex 5 - summary of fixed asset register reflects total assets balance of Kshs.3,066,329,963 as at 30 June, 2020. However, as reported in the previous year, the balance of Kshs.3,066,329,963 excludes assets taken over from the defunct local authorities. Further, the details of the assets including land, buildings, motor vehicles, computers and other office equipment were not included in the fixed assets register.

In the circumstance, the ownership, valuation, existence and completeness of the assets reflected in the summary of fixed assets valued at Kshs.3,066,329,963 and those inherited from the defunct local authorities as at 30 June, 2020 have not been confirmed.

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

#### **Other Matter**

##### **1.0 Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects an approved revenue budget of Kshs.6,541,578,049 against actual receipts of Kshs.5,864,372,533 resulting in an overall net under collection of Kshs.677,205,516 or 10%. Similarly, the statement reflects an approved expenditure budget of Kshs.6,541,578,049 against actual expenditure of Kshs.4,960,006,658, resulting to an overall under expenditure of Kshs.1,581,571,391 or 24%. The underfunding and underperformance constrained execution of planned activities and delivery of services to the residents of West Pokot County.

##### **2.0 Late Exchequer Releases**

During the year under review, the County Executive of West Pokot received Exchequer releases totalling Kshs.590,455,267 in the months of July and August, 2020 as shown below:



<b>Date Received</b>	<b>Nature of Receipt</b>	<b>Amount (Kshs.)</b>
2 July, 2020	Kenya Urban Support Project (KUSP)	8,800,000
2 July, 2020	Kenya Devolution Support Project (KDSP)	30,000,000
2 July, 2020	Kenya Urban Support Project (KUSP)	52,493,020
6 July, 2020	Covid-19	33,615,000
5 August, 2020	Equitable share	430,060,200
2 July, 2020	Kenya Roads Board	35,487,047
<b>Total</b>		<b>590,455,267</b>

As a result of the delayed receipt of funds, the County Executive did not have sufficient time to absorb its total budget for the year.

### **3.0 Pending Bills**

As disclosed in Note 7.9 (1)(2) (3) and Annexures 2, 3 and 4 to the financial statements, the County Executive had pending bills totalling Kshs.178,578,512 as at 30 June, 2020 which comprised of pending account payables of Kshs.92,775,996, pending staff payables of Kshs.46,918,069 and other pending payables of Kshs.38,884,447. The other pending payables of Kshs.38,884,447 is amount owed to the Ministry of Health. The debt arose in 2013/2014 financial year when the Ministry of Health paid salaries totalling Kshs.211,133,707 on behalf of the County Government of West Pokot. Information available indicates that the County Executive paid an amount of Kshs.172,249,260 to the Ministry leaving a balance of Kshs.38,884,447.

Further, the pending bills includes an amount of Kshs.7,913,315 owed to the Kenya Power and Lighting Company which comprised of June, 2020 electricity bills of Kshs.1,627,268 and arrears of Kshs.6,286,047. Failure to settle pending bills in the year to which they relate affects the budget for the following year and may attract penalties and interest in case of litigations.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on 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**

#### **1.0 Budget Allocation to the County Assembly**

During the year, the County Assembly of West Pokot had an approved budget of Kshs.704,482,408 which was equivalent to 13% of the total revenue of the county government of Kshs.5,244,509,548. This was contrary to Regulation 25(1)(f) of the Public

Finance Management (County Governments) Regulations, 2015, which states that the approved expenditure of a County Assembly shall not exceed seven per cent of the total revenue of the county government or twice the personnel emoluments of that County Assembly, whichever is lower.

The Management was in breach of the law.

## **2.0 Compensation of Employees**

### **2.1 Non-Compliance with the Law on Wage Bill**

The statement of receipts and payments reflects an expenditure of Kshs.2,262,727,278 under compensation of employees which represents 43% of the total county revenue (excluding revenues accruing from extractive natural resources) of Kshs.5,224,063,594. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which limits the County Executive's expenditure on wages and benefits to not more than 35% of the total revenue for the year.

The high wage bill is an indication that most of the County's resources are spent on staff salaries at the expense of development projects and thus impacting negatively on service delivery to the residents of West Pokot.

### **2.2 Processing of Salaries and Allowances Outside IPPD**

The compensation of employees' expenditure of Kshs.2,262,727,278 includes salaries, allowances and arrears amounting to Kshs.94,535,723 processed and paid outside the Integrated Personnel and Payroll Database (IPPD). This is contrary to Section 1.5.1 of The National Treasury Financial Accounting Recording and Reporting Manual which requires salaries, allowances or arrears of county government employees to be processed through IPPD.

### **2.3 Employees Receiving Net Pay Less than a Third of Basic Salary**

A review of the County Executive's payroll revealed instances where some employees were receiving net salaries which were less than a third of their basic salaries. This was contrary to Section 19(3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee should not exceed two thirds of such wages.

### **2.4 Non-Remittance of Statutory and Other Deductions**

The County Executive had outstanding statutory and other salary deductions amounting to Kshs.19,062,666 as at 30 June, 2020 which were due to NHIF, NSSF, Laptrust, Lapfund and Saccos. However, no explanation has been provided on why the amounts remained un-remitted to the relevant authorities against the requirements of Section 19(4) of the Employment Act, 2007.

The Management was in breach of the law, to this extent.

### **3.0 One Third Rule on Staff Composition and Recruitment**

During the year under review, the County Public Service Board recruited a total of twenty (20) new staff members in various cadres, out of whom seventeen (17) staff or approximately 85% were from the dominant community. Further, staff records indicated that the County Government had a total of two thousand three hundred and seven (2,307) employees, out of whom one thousand seven hundred and eight (1,708) or approximately 74% were from the dominant community. This is contrary to Section 65(1)(E) of County Governments Act, 2012 that requires that, in selecting candidates for appointment, the County Public Service Board should consider the need to ensure that at least thirty percent (30%) of the vacant positions at the entry level are filled by candidates who are not from the dominant ethnic community in the County.

The Management was in breach of the law, to this extent.

### **4.0 Performance Contracting and Staff Performance Appraisal**

During the year under review, there was no evidence of the County Executive having conducted performance contracting and implementing a staff performance appraisal system. This is contrary to Section G.3(3) of the Human Resource Policies and Procedures Manual for the Public Service which states that performance contracts should be anchored on national development goals.

Consequently, Management was in breach of the Human Resource Policies.

### **5.0 Acquisition of Assets**

#### **5.1 Construction of Buildings**

##### **5.1.1 Construction of Governors Office Complex**

The statement of receipts and payments reflects an expenditure of Kshs.756,011,414 under acquisition of assets which, as disclosed in Note 17 to the financial statements, includes an amount of Kshs.134,420,571 relating to construction of buildings. The latter balance includes an amount of Kshs.22,568,255 paid to a construction company towards the construction of the Governor's Office Complex.

A Tender for construction of the Governor's Office Complex was awarded at a contract sum of Kshs.198,475,572 on 4 June, 2019 and works were expected to be completed within thirty-six (36) weeks commencing immediately upon signing of the agreement. However, the following observations were noted:

- i. Prior to the award of the tender, there was no evidence to show that the County Executive conducted due diligence and presented the report in writing to confirm and verify the qualifications of the tenderer who submitted the lowest evaluated responsive tender to be awarded the contract, contrary to Section 83(1) of the Public Procurement and Asset Disposal Act, 2015.

- ii. Physical verification of the project carried out in January, 2021, over eighteen months after signing of the contract agreement, revealed that that the contractor was on site and only approximately 10% of the works had been done. Excavation, foundation walling, hard-core filling and slab laying works had been done on the ground floor, an indication that the project will not be completed within the contract period.

### **5.1.2 Construction of Milk Cooling Plant**

The construction of buildings expenditure of Kshs.134,420,571 also includes an amount of Kshs.2,365,622 paid to a construction company for construction of a milk cooling plant in Murkwujit. The contract was procured through restricted tendering method at a contract sum of Kshs.5,798,701. An amount of Kshs.2,911,078 had been paid to the construction firm during 2018/2019 financial year, resulting in total payments of Kshs.5,276,700 as at 30 June, 2020. However, the following observations were noted:

- i. The use of restricted tendering for the construction of the milk cooling plant did not meet the statutory threshold for use of restricted tendering contrary to Section 102 of the Public Procurement and Asset Disposal Act, 2015.
- ii. The contractor's performance bond expired on 23 January, 2019 while the payment of Kshs.2,365,622 was made on 20 June, 2020 after the expiry of the performance bond contrary to Section 142(1) of the Public Procurement and Asset Disposal Act, 2015.
- iii. The Management did not provide managerial plan of the project to guarantee sustainability of the milk cooling plant together with evidence of ownership of the land on which the project is situated.
- iv. Physical verification of the project in February, 2021, over thirty months after signing of the contract agreement revealed that approximately 80% of the works had been done. Thick terrazzo floor finish (Kshs.263,200), painting and decorating (Kshs.183,400) and ceiling finishes (Kshs.275,170) had not been done and the contractor was not on site.

Consequently, the Management is in breach of the law and the intended beneficiaries have not received value for money incurred on the project amounting to Kshs.5,276,700.

### **5.1.3 Construction of Chepungon Dispensary**

The construction of buildings expenditure of Kshs.134,420,571 further includes an amount of Kshs.4,456,627 paid to a company for the construction of Chepungon Dispensary. The contract was procured through restricted tender method and awarded on 14 May, 2018 at a contract sum of Kshs.5,993,685. The works were expected to be completed within twenty-four (24) weeks commencing immediately upon signing of the agreement. However, the following observations were noted:

- i. The use of restricted tendering for the construction of the Chepungon Dispensary did not meet the statutory threshold for use of restricted tendering contrary to Section 102 of the Public Procurement and Asset Disposal Act, 2015.
- ii. Prior to the award of the tender, there was no evidence to show that the entity conducted due diligence and presented the report in writing to confirm and verify the qualifications of the tenderer who submitted the lowest evaluated responsive tender to be awarded the contract contrary to Section 83(1) of the Public Procurement and Asset Disposal Act, 2015.
- iii. Physical verification of the project in February, 2021, over thirty months after signing of the contract agreement revealed that approximately 90% of the works had been done. At the time of verification, the contractor was not on site and works on the project was not on going.

Consequently, the Management is in breach of the law and residents of West Pokot County have not received value for money incurred on the project amounting to Kshs.4,456,627.

#### **5.1.4 Casualty Retaining Wall at Kapenguria Referral Hospital**

The construction of buildings expenditure of Kshs.134,420,571 also includes an amount of Kshs.4,921,416 paid to a company for construction of casualty retaining wall at Kapenguria Referral Hospital. The contract signed on 31 April, 2019, was awarded at a contract sum of Kshs.4,921,416 and works were expected to be completed within twelve (12) weeks commencing immediately upon signing of the agreement. However, the following observations were noted:

- i. The procuring entity used Request for Quotation (RFQ) method of procurement. However, the contract amount of Kshs.4,921,416 exceeded the statutory threshold of Kshs.2,000,000 provided under Regulation 59(1) of the Public Procurement and Disposal Regulations, 2006.
- ii. Prior to the award of the tender, there was no evidence to show that the entity conducted due diligence and presented the report in writing to confirm and verify the qualifications of the tenderer who submitted the lowest evaluated responsive tender to be awarded the contract contrary to Section 83(1) of the Public Procurement and Asset Disposal Act, 2015.
- iii. There was no evidence to show that the Accounting Officer of the procuring entity reported the contract award to the Public Procurement Regulatory Authority as required under Section 138(2) of the Public Procurement and Asset Disposal Act, 2015.

## **5.2 Construction of Roads**

### **5.2.1 Construction of Urban Roads**

The statement of receipts and payments reflects an expenditure of Kshs.756,011,414 under acquisition of assets which, as disclosed in Note 17 to the financial statements, includes an amount of Kshs.258,396,159 relating to construction of roads. The latter

balance includes an amount of Kshs.11,522,332 incurred on construction of seven (7) roads. The tender for construction of the seven roads was sourced through quotations.

The works were to commence immediately after signing the contract and be completed within three (3) months. However, the following observations were noted:

- i. The Tender Opening Committee Members were appointed between 15 March, 2019 to 25 April, 2019. However, the tender opening minutes signed by all committee members as required by Section 78(10)(11) of the Public Procurement and Asset Disposal Act, 2015 were not provided for audit review.
- ii. The Tender Evaluation Committee carried out evaluations between 15 March, 2019 to 25 April, 2019 via Integrated Finance Management Information System (IFMIS) and prepared evaluation matrix report. However, the reports were not signed by all members as required by Section 80(7) of the Public Procurement and Asset Disposal Act, 2015 which state that the evaluation report shall be signed by each member of Evaluation Committee.

### **5.2.2 Construction of Box Culvert at Kaperur River on Karas-Siyoi Road**

Included in the construction of roads expenditure of Kshs.258,396,159 is also an amount of Kshs.5,941,900 paid to a company for construction of box culvert at Kaperur River on Karas-Siyoi road. The tender for construction of the works was issued to prequalified contractors in April, 2017. The contract was awarded at a contract sum of Kshs.5,941,900 and works were to commence within seven (7) days from the date of signing of the contract. However, the following observations were noted:

- i. The tender procurement documents including acceptance letter, tender award letter and performance bond guarantee were not provided for audit verification.
- ii. There was no evidence that the Accounting Officer notified unsuccessful tenderers in writing in accordance with Section 87(3) of the Public Procurement and Asset Disposal Act, 2015.

### **5.2.3 Labour Based Road Maintenance**

Included in the construction of roads expenditure of Kshs.258,396,159 is an amount of Kshs.25,553,600 paid to the Chief Officer in charge of transport for the payment of casual laborers working on road improvement and maintenance under labour-based method. Minutes of the Road Maintenance Policy Committee made up of six (6) to eight (8) members approved the use of labour-based method for road improvement and maintenance within the county. The committee was formed in accordance with the West Pokot County Roads Maintenance Bill, 2016 published in Kenya Gazette on 1 April, 2016 as West Pokot County Gazette Supplement No.8 (Bill No.5). However, the following observations were noted:

- i. No documentary evidence was availed for audit review to show that the County Assembly forwarded the Bill to the Governor for assent as required by Section 24(1) of the County Governments Act, 2012 which states that the

Speaker shall, within fourteen days, forward a Bill passed by the County Assembly to the Governor.

- ii. The county government does not maintain an inventory of public roads specifying the roads in respect of road names and length by surface (KM).
- iii. The payments were not supported by daily work done such as length of bush cleared, number of stumps and boulders removed compared with the daily set standards and county engineer's estimates as required by Section 70(6) of the Public Procurement and Asset Disposal Act, 2015.
- iv. The Inspection and Acceptance Committee Reports only indicate that the works have been done as expected. However, the reports are not supported by certificate of completion, statement on account detailing (itemizing) specific work done as per specification in the Bill of Quantities (BQ). The reports did not also state the road width and length improved, number of tree and stumps, and boulders removed.
- v. The criteria used to select the casual labourers was not documented.
- vi. No documentary evidence was provided for audit review to show that the Ward Community Service Coordinators prepared and submitted reports on the implementation of the community work (road maintenance done through labour - based method) at their respective Wards to the County Community Service Coordinator as required by Section 5(2)(d) and Section 6(2) of the West Pokot County Community Service Programme Act.

Consequently, the validity and propriety of payments amounting to Kshs.25,553,600 in respect of road improvement and maintenance under labour-based method for the year ended 30 June, 2020 could not be confirmed.

#### **5.2.4 Hire of Road Maintenance Equipment**

The construction of roads expenditure of Kshs.258,396,159 also includes an amount of Kshs.14,969,115 paid to the Mechanical and Transport Fund - Ministry of Roads and Public Works in respect of hiring of road construction equipment. However, the following observations were noted:

- i. Audit review of expenditure records on hiring of equipment revealed that payments totalling Kshs.14,969,115 in respect of hire of road construction equipment were not supported by approvals for use of direct procurement method, contract document, reports to the Public Procurement Regulatory Authority, evidence of appointment of Ad Hoc Evaluation Committee and prepared tender documents as required by Section 104 of the Public Procurement and Asset Disposal Act, 2015.
- ii. According to the proforma invoices supporting the payments, the dozers were charging Kshs.7,230 per hour, low-loader Kshs.6,250 per hour, excavators Kshs.7,990 and graders Kshs.5,040 per hour. However, there was no evidence

to show the specific hours used by the equipment and the contract sums for the work to be done.

- iii. There was no information indicating the number of kilometers done. Instead, the supporting documents only indicate the specific roads done and not the distance of the roads done.

In the circumstances, the validity and propriety of expenditure amounting to Kshs.14,969,115 could not be confirmed.

## **6.0 Acquisition of Land at Morpus for Construction of Tourism Cottages**

As reported in the previous year, 22.5 acres of land was purchased for the construction of tourism cottages at Batei Ward and an amount of Kshs.11,200,000 paid to the vendor. The parcel of land purchased was part of the larger Murpus Group Ranch plot No.181 situated in Batei Ward, Kipkomo Sub-County. However, the following anomalies were noted:

- i. At the time of payment, the land had not been sub-divided and therefore a title deed for the land could not be processed.
- ii. No evidence has been availed to indicate that the County Executive included the project in the County Integrated Development Plan (CIDP) as required by Section 125(1) of the Public Finance Management Act, 2012.

A review of the position during the year under review indicates that the title is yet to be processed and the land has not been put into the intended use.

Consequently, land ownership cannot be confirmed and value for money has not been achieved for Kshs.11,200,000 incurred on land purchase.

## **7.0 Power Transformer at Keringet FADC Sunflower Oil Processing Factory**

Annex 2 to the financial statements reflects pending bills of Kshs.178,578,512 which includes an outstanding amount of Kshs.822,291 payable to Kenya Power and Lighting Company (KPLC) for supply and installation of a power transformer at Keringet FADC sunflower oil processing factory at Cheptuya. However, the following observations were noted:

- i. The Management issued a manual Local Purchase Order instead of the system generated (IFMIS) LPO to procure services from KPLC contrary to The National Treasury Circular No.24/2015 (Ref. No.MOF/IFMIS/1/53/19) of 21.12.2015.
- ii. Evidence of land ownership, project approvals from NEMA, and NCA, budget allocation for installation of requisite machinery and equipment together with managerial plan for the factory once oil processing operations begin were not provided for audit review.
- iii. Physical verification of the project carried out in February, 2021 revealed power transformer was yet to be installed.



Consequently, the Management was in breach of the law and the County Executive has not obtained value for money for the amount of Kshs.4,614,202 incurred on the project as at 30 June, 2020.

## **8.0 Automation of Revenue Collection System**

The statement of receipts and payments reflects an expenditure of Kshs.756,011,414 under acquisition of assets which includes an amount of Kshs.31,669,947 incurred on purchase of specialized plant, equipment and machinery. The latter balance includes an amount of Kshs.16,800,000 paid a consultancy firm for supply, delivery, customization and commissioning of a Revenue Collection and Management System.

As reported in the previous year, the contract agreement was signed on 10 January, 2019 to automate fourteen 14 revenue modules at a contract price of Kshs.42,000,000 within a period of six (6) months upon signing of the contract. During the year under review, an amount of Kshs.8,400,000 was paid resulting to total payments of Kshs.25,200,000 as at 30 June, 2020 or approximately 60% of the contract sum. However, the following observations were noted:

- i. The tender documents submitted by the winning bidder did not include; a certified registration and business permit by an advocate, certified copy of certificate of CR12, audited financial statements for the year ended 31 December, 2017 and manufacturer's authorization letter that were mandatory tender document contrary to Regulation 47(1)(a) of the Public Procurement and Asset Disposal Regulations, 2006 and Regulation 47(2) which states that an Evaluation Committee shall reject tenders, which do not satisfy the requirements set out in paragraph (1).
- ii. No evidence was provided for audit review to show that Management notified unsuccessful tenderers in writing in accordance with Section 87(3) of the Public Procurement and Asset Disposal Act, 2015.
- iii. According to the contract agreement, revenue automation was to commence immediately upon signing of the contract and be completed within a period of six (6) months. At the time of audit in January, 2021, nearly one year after signing of the contract, liquor licensing, land rates and rent building plans approvals and public health charges had not been integrated. Further, the Hospital Information Management System modules had not been installed.
- iv. Linking to Integrated Personnel and Payroll Database (IPPD), Integrated Finance Management Information System (IFMIS) and revenue bank accounts had not been done.
- v. Handing over of system rights, usernames and password to the County Executive had not been done.
- vi. No evidence was provided to indicate that the consultant had requested for an extension of the contract and it is not known when the consultancy services will be completed and project handed over to the County Executive.

Consequently, the Management was in breach of the law and the County Executive has not obtained value for money for the expenditure of Kshs.25,200,000 incurred on the Project as at 30 June, 2020.

## **9.0 Projects Verification**

A review of projects by the County Executive revealed that there were fifty-one (51) projects with total contract sum of Kshs.1,522,397,594 out of which a total of Kshs.695,167,573 had been spent. Nineteen (19) projects involving routine road maintenance, construction of buildings, and civil works worth Kshs.100,100,175 had been completed. Ten (10) projects involving construction of building and civil works with a contract sum of Kshs.328,681,551 were ongoing, while twenty-two (22) projects involving construction of building, civil works and supply of software with a contract sum of Kshs.1,074,667,542 and payments of Kshs.545,762,611 had stalled.

There was no budgetary allocation for the stalled projects in the financial year 2019/2020 and the performance bonds for the projects had expired. There was no evidence to show that the performance bonds were renewed and insurance premiums paid contrary to Section 153(1) of the Public Finance Management Act, 2012. Further, delay or non-implementation of projects denies the residents of West Pokot County services or benefits accruing from completed projects.

Consequently, the objectives of these projects have not been achieved and no value for money has been obtained for payments to the projects amounting to Kshs.545,762,611 as at 30 June, 2020.

## **10.0 Unresolved Prior Year Matters**

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the prior year audit issues.

## **11.0 Bank Reconciliation Report**

As disclosed in Note 21A to the financial statements, the statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.935,815,335 as at 30 June, 2020 held in twenty-two (22) bank accounts. However, the IFMIS bank reconciliation statements for the twenty-two (22) bank accounts as at 30 June, 2020 are not included in Annex 7 to the financial statements contrary to the approved financial reporting format issued by The National Treasury vide Circular Ref. AG.4/16/3Vol.I (9) dated 24 June, 2020.

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## **Basis for Conclusion**

### **1.0 Street Parking Fees**

The statement of receipts and payments reflects county own generated receipts of Kshs.102,684,996 which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.502,575 collected from street parking fees and Kshs.2,128,625 collected from vehicle parking fees all totalling Kshs.2,631,200. However, during the year under review, the Management did not maintain a record of all the parking slots and the reserved parking slots within the County. Further, the parking slots within the municipality were not clearly demarcated and numbered.

Consequently, the efficiency and effectiveness in collection of parking fees could not be assessed.

### **2.0 Fixed Assets**

#### **2.1 Tagging of Fixed Assets**

Annex 5 to the financial statements - summary of fixed assets register reflects total assets balance of Kshs.3,066,329,963 as at 30 June, 2020 comprising land, buildings and structures, transport equipment, office equipment, furniture and fittings, ICT equipment, machinery and equipment, heritage and cultural assets, biological assets and infrastructure assets. However, the county government Management has not tagged or branded its assets. Further, the register does not indicate the size of each parcel of land and the terms under which the land is held by the County Government of West Pokot as required by Regulation 136(2) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the county government risks loss of assets due to weak internal controls in management of fixed assets.

#### **2.2 Updating of Assets Register**

Audit review of the asset register revealed that the asset register is not updated regularly. At the time of audit in February, 2021, assets acquired during the year ended 30 June, 2020 amounting to Kshs.756,011,414 had not been recorded in the assets register contrary to Regulation 132(1) of the Public Finance Management (County Governments) Regulations, 2015.

Consequently, the Management is in breach of regulations and the county government is likely to lose its assets due to weak controls in asset monitoring and control.

### **3.0 Disaster Management Committee**

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects other grants and transfers expenditure of Kshs.3,247,800 incurred on purchase of emergency relief supplies. However, the County did not have a Disaster

Management Committee in place to oversee management of disasters and emergencies in the County during the year. Further, the County did not have a Disaster Management Policy in place and the occurrence of the disasters during the year were not gazetted contrary to Section 4(1) of the West Pokot County Disaster Management Act, 2016.

#### **4.0 Internal Audit Function**

During the year ended 30 June, 2020, the County Executive had an Internal Audit Function in place with a total staff of six (6) officers. However, the Internal Audit Services Department is placed under the Finance and Economic Planning Department, reporting functionally to the Chief Officer, Finance and Economic Planning, instead of reporting to the Audit Committee contrary to Regulation 155(1) of the Public Finance Management (County Governments) Regulations, 2015.

The Management is in breach of Regulations and the Internal Audit Department may not effectively carry out its mandate.

#### **5.0 Audit Committee**

During the year under review, the annual report of the Audit Committee was not provided for audit review, contrary to Paragraph 7.2(a-c) of the Gazette Notice No.2690 on Audit Committee Guidelines for County Governments which requires the Audit Committee to produce annual reports.

Further, the Audit Committee did not provide evidence of having conducted an annual self-assessment to gauge its performance and achievements against its mandate, roles, duties and responsibilities. The Audit Committee did not also engage an external facilitator to aid with the self-assessment process as required under Guideline 8.1(a-d) and 8.3 of Gazette Notice No.2690 on Audit Committee Guidelines for County Governments. In addition, there was no evidence to show that the Accounting Officer of the entity published periodic updates of the Audit Committee activities during the year on the entity's website as required under Guideline 6.1(b)(iv) of Gazette Notice No.2690 on Audit Committee Guidelines for County Governments.

#### **6.0 Risk Management Policy**

During the year under review, the County Executive did not have in place a Risk Management Policy contrary to Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires each county government entity to develop risk management strategies and a system of risk management to enable the county to identify and develop appropriate risk strategies in order to improve on effective and efficient management of public resources.

Consequently, the Management is not likely to respond appropriately to emerging risks that may result in loss of funds.

#### **7.0 Turnover of Finance Staff**

Available information indicates a high staff turnover rate in the Office of County Executive Committee Member (CECM) and Chief Officer - Finance and Economic Planning. The Office of CECM has been held by five (5) members from 2017/2018 to 2019/2020 while

the Office of Chief Officer has been held by four (4) officers over the same period, an indication of officers serving less than one year in office on average. This trend does not give the holders of the offices sufficient time to effectively plan and implement county government plans and policies as well as auditors' recommendations

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 processes and systems of internal control, risk management and 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 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 (Cash Basis) and for maintaining effective internal control 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 control.

In preparing the financial statements, Management is responsible for assessing the County Executive'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 dissolve the County Executive or 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive of West Pokot financial reporting process, reviewing the effectiveness of how the entity 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**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 manner, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on County Executive's ability to continue to sustain its services. If I conclude that a material

uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**05 November, 2021**

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7. FINANCIAL STATEMENTS**

**a. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED JUNE 30, 2020**

		<b>2019/2020</b>	<b>2018/2019</b>
	<b>Note</b>	<b>Kshs.</b>	<b>Kshs.</b>
<b>RECEIPTS</b>			
Exchequer releases	<b>1</b>	4,982,188,166	5,163,148,415
Proceeds from Domestic and Foreign Grants	<b>2</b>	8,120,750	79,003,804
Transfers from Other Government Entities	<b>3</b>	141,948,188	163,734,000
Proceeds from Domestic Borrowings	<b>4</b>	-	-
Proceeds from Foreign Borrowings	<b>5</b>	-	-
Proceeds from Sale of Assets	<b>6</b>	-	-
Reimbursements and Refunds	<b>7</b>	-	-
Returns of Equity Holdings	<b>8</b>	-	-
County Own Generated Receipts	<b>9</b>	102,684,995	116,856,906
Returned CRF issues	<b>10</b>	9,567,448	473,503
<b>TOTAL RECEIPTS</b>		<b>5,244,509,548</b>	<b>5,523,216,628</b>
<b>PAYMENTS</b>			
Compensation of Employees	<b>11</b>	2,262,727,278	2,049,883,311
Use of goods and services	<b>12</b>	714,463,754	849,334,707
Subsidies	<b>13</b>	-	-
Transfers to Other Government Units	<b>14</b>	1,169,541,926	1,075,389,326
Other grants and transfers	<b>15</b>	3,247,800	306,871,201
Social Security Benefits	<b>16</b>	54,014,487	29,049,295
Acquisition of Assets	<b>17</b>	756,011,414	1,161,825,795
Finance Costs, including Loan Interest	<b>18</b>	-	-
Repayment of principal on Domestic and Foreign borrowing	<b>19</b>	-	-
Other Payments	<b>20</b>	-	5,974,009
<b>TOTAL PAYMENTS</b>		<b>4,960,006,658</b>	<b>5,478,327,645</b>
<b>SURPLUS/DEFICIT</b>		<b>284,502,890</b>	<b>44,888,983</b>



**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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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 25/3/ 2021 and signed by:



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Chief Officer Finance & Economic Planning  
Name: Dr. Grace Amurle Soprin  
ICPAK Member Number: 2141



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Head of Treasury Accounts  
Name: CPA Haron Muruny Ksang  
ICPAK Member Number: 26158

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**b. STATEMENT OF ASSETS AND LIABILITIES AS AT JUNE 30, 2020**

		2019/2020	2018/2019
	Note	Kshs.	Kshs.
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	935,815,335	675,139,684
Cash Balances	21B	-	-
<b>Total Cash and cash equivalents</b>		<b>935,815,335</b>	<b>675,139,684</b>
Account's receivables – Outstanding Imprests	22	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>935,815,335</b>	<b>675,139,684</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	23	31,449,460	55,276,698
<b>NET FINANCIAL ASSETS</b>		<b>904,365,875</b>	<b>619,862,986</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	24	619,862,985	574,974,003
Prior year adjustments	25	-	-
Surplus/Deficit for the year		284,502,890	44,888,983
<b>NET FINANCIAL POSITION</b>		<b>904,365,875</b>	<b>619,862,986</b>

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 25/3/2021 and signed by:



Chief Officer Finance & Economic Planning  
Name: Dr. Grace Amurle Soprin  
ICPAK Member Number: 2141



Head of Treasury Accounts  
Name: CPA Haron Muruny Ksang  
ICPAK Member Number: 26158

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**c. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2020**

		2019/2020	2018/2019
	Note	Kshs.	Kshs.
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Exchequer releases	1	4,982,188,166	5,163,148,415
Proceeds from Domestic and Foreign Grants	2	8,120,750	79,003,804
Transfers from Other Government Entities	3	141,948,188	163,734,000
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	102,684,995	116,856,906
Returned CRF issues	10	9,567,448	473,503
		<b>5,244,509,548</b>	<b>5,523,216,628</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	11	2,262,727,278	2,049,883,311
Use of goods and services	12	714,463,754	849,334,707
Subsidies	13	-	-
Transfers to Other Government Units	14	1,169,541,926	1,075,389,326
Other grants and transfers	15	3,247,800	306,871,201
Social Security Benefits	16	54,014,487	29,049,295
Other Payments	20	-	5,974,009
		<b>4,203,995,244</b>	<b>4,316,501,849</b>
<b>Adjusted for:</b>			
Prior Year Adjustments	25	-	-
Decrease/(Increase) in Accounts receivable: (outstanding Imprest)	26	-	-
Increase/(Decrease) in Accounts Payable: (deposit and retention)		23,827,238	55,276,698
		-	-
<b>Total</b>		<b>23,827,238</b>	<b>55,276,698</b>
<b>Net cash flows from operating activities</b>		<b>1,016,687,065</b>	<b>1,261,991,476</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	756,011,414	1,161,825,795
		-	-
<b>Net cash flows from investing activities</b>		<b>756,011,414</b>	<b>1,161,825,795</b>


**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
<b>Net cash flow from financing activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		260,675,652	100,165,681
Cash and cash equivalent at BEGINNING of the year	21	675,139,684	574,974,003
Cash and cash equivalent at END of the year	24	935,815,335	675,139,684

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 25/3/2021 and signed by:



Chief Officer Finance & Economic Planning  
 Name: Dr. Grace Amurle Soprin  
 ICPAK Member Number: 2141



Head of Treasury Accounts  
 Name: CPA Haron Muruny Ksang  
 ICPAK Member Number: 26158

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**d. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	5,000,700,000	-	5,000,700,000	4,570,639,800	430,060,200	91%
Proceeds from Domestic and Foreign Grants	480,895,121	119,775,950	600,671,071	419,669,116	181,001,955	70%
Transfers from Other Government Entities	160,456,361	-	160,456,361	141,948,188	18,508,173	88%
County Own Generated Receipts	150,320,184	-	150,320,184	102,684,996	47,635,188	68%
Balance B/D from FY2018/19	619,862,985	-	619,862,985	619,862,985	-	100%
Returned CRF issues	9,567,448	-	9,567,448	9,567,448	0	100%
<b>TOTAL</b>	<b>6,421,802,099</b>	<b>119,775,950</b>	<b>6,541,578,049</b>	<b>5,864,372,533</b>	<b>677,205,516</b>	<b>90%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,396,700,067	33,615,000	2,430,315,067	2,262,727,278	167,587,789	93%
Use of goods and services	800,772,738	5,375,950	806,148,688	714,463,754	91,684,934	89%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	2,079,320,350	5,495,000	2,084,815,350	1,169,541,926	915,273,425	56%
Other grants and transfers	4,849,000	-	4,849,000	3,247,800	1,601,200	67%
Social Security Benefits	54,015,051	-	54,015,051	54,014,487	564	100%
Acquisition of Assets	1,086,144,893	75,290,000	1,161,434,893	756,011,414	405,423,479	65%
Other Payments	-	-	-	-	-	0%
<b>TOTAL</b>	<b>6,421,802,099</b>	<b>119,775,950</b>	<b>6,541,578,049</b>	<b>4,960,006,658</b>	<b>1,581,571,391</b>	<b>76%</b>

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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The entity financial statements were approved on 25/3/ 2021 and signed by:



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Chief Officer Finance & Economic Planning  
Name: Dr. Grace Amurle Soprin  
ICPAK Member Number: 2141



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Head of Treasury Accounts  
Name: CPA Haron Muruny Ksang  
ICPAK Member Number: 26158

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**e. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	3,735,071,427	-	3,735,071,427	3,697,238,293	37,833,134	99%
Proceeds from Domestic and Foreign Grants	97,342,234	44,485,950	141,828,184	97,342,234	44,485,950	69%
Transfers from Other Government Entities	-	-	-	-	-	
County Own Generated Receipts	98,507,831	-	98,507,831	70,266,370	28,241,461	71%
Balance B/D from FY2018/19	454,945,747	-	454,945,747	-	454,945,747	0%
Returned CRF issues	7,174,842	-	7,174,842	7,174,842	0	100%
<b>TOTAL</b>	<b>4,393,042,082</b>	<b>44,485,950</b>	<b>4,437,528,032</b>	<b>3,872,021,740</b>	<b>565,506,292</b>	<b>-</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,396,700,067	33,615,000	2,430,315,067	2,262,727,278	167,587,789	93%
Use of goods and services	797,027,904	5,375,950	802,403,854	714,463,754	87,940,100	89%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	1,105,229,364	5,495,000	1,110,724,364	997,506,886	113,217,478	90%
Other grants and transfers	4,849,000	-	4,849,000	3,247,800	1,601,200	67%
Social Security Benefits	54,015,051	-	54,015,051	54,014,487	564	100%
Acquisition of Assets	35,220,696	-	35,220,696	-	35,220,696	0%
Other Payments	-	-	-	-	-	0%
<b>TOTAL</b>	<b>4,393,042,082</b>	<b>44,485,950</b>	<b>4,437,528,032</b>	<b>4,031,960,205</b>	<b>405,567,827</b>	<b>91%</b>

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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The entity financial statements were approved on 25/3/ 2021 and signed by:



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Chief Officer Finance & Economic Planning  
Name: Dr. Grace Amurle Soprin  
ICPAK Member Number: 2141



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Head of Treasury Accounts  
Name: CPA Haron Muruny Ksang  
ICPAK Member Number: 26158



**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**f. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,265,628,573		1,265,628,573	873,401,507	392,227,066	69%
Proceeds from Domestic and Foreign Grants	383,552,887	75,290,000	458,842,887	322,326,882	136,516,005	70%
Transfers from Other Government Entities	160,456,361		160,456,361	141,948,188	18,508,173	88%
County Own Generated Receipts	51,812,353		51,812,353	32,418,626	19,393,727	63%
Balance B/D from FY2018/19	164,917,238		164,917,238	164,917,238	-	100%
Returned CRF issues	2,392,606		2,392,606	2,392,606	-	100%
<b>TOTAL</b>	<b>2,028,760,017</b>	<b>75,290,000</b>	<b>2,104,050,017</b>	<b>1,537,405,047</b>	<b>566,644,971</b>	<b>73%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	
Use of goods and services	3,744,834	-	3,744,834	-	3,744,834	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	974,090,986	-	974,090,986	172,035,039	802,055,947	18%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,050,924,197	75,290,000	1,126,214,197	756,011,414	370,202,783	67%
Other Payments	-	-	-	-	-	0%
<b>TOTAL</b>	<b>2,028,760,017</b>	<b>75,290,000</b>	<b>2,104,050,017</b>	<b>928,046,453</b>	<b>1,176,003,564</b>	<b>44%</b>

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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The entity financial statements were approved on 25/3/ 2021 and signed by:



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Chief Officer Finance & Economic Planning  
Name: Dr. Grace Amurle Soprin  
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Head of Treasury Accounts  
Name: CPA Haron Muruny Ksang  
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**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/SP	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020	2019/2020	2019/2020	2019/2020	
	KShs	KShs	KShs	KShs	KShs
<b>Programme 1-COUNTY EXECUTIVE</b>					
SP 1 - (General Administration, planning and Support Services)	415,505,293	0	415,505,293	402,883,078	12,622,215
SP 2 -(County Executive affairs)	31,941,399	0	31,941,399	31,601,173	340,226
SP 3 -(County Public service Board	5,591,520	0	5,591,520	4,353,454	1,238,066
SP 4 -(Field Administration service)	12,237,682	0	12,237,682	12,198,330	39,352
SP 5-(Liaison and Intergovernmental service)	11,933,852	0	11,933,852	11,842,028	91,824
<b>TOTAL</b>	<b>477,209,746</b>	<b>0</b>	<b>477,209,746</b>	<b>462,878,063</b>	<b>14,331,683</b>
<b>Programme 2 - FINANCE &amp; ECONOMIC PLANNING</b>					
SP 1(General Administration ,planning and Support Services	205,842,706	0	205,842,706	198,072,882	7,769,824
SP 2-(Treasury Accounting Services)	2,773,440	0	2,773,440	2,771,287	2,153
SP 3-(Supply Chain Management services)	3,097,816	0	3,097,816	3,095,517	2,299
SP 4-(Resource Mobilization)	7,967,000	0	7,967,000	7,838,171	128,829
SP 5-(Internal Audit services)	4,033,600	0	4,033,600	4,031,034	2,566

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

SP 6-(Budget Formulation services)	15,932,480	0	15,932,480	15,930,352	2,128
SP 7-(Economic Planning)	64,001,728	0	64,001,728	33,998,362	30,003,366
SP 8-(Monitoring and Evaluation )	2,798,000	0	2,798,000	2,795,727	2,273
<b>TOTAL</b>	<b>306,446,770</b>	<b>0</b>	<b>306,446,770</b>	<b>268,533,332</b>	<b>37,913,438</b>
<b>Programme 3 - ROADS ,PUBLIC WORKS,TRANSPORT AND INFRASTRUCTURE</b>					
SP 1(General Administration ,planning and Support Services	68,664,580	0	68,664,580	64,324,445	4,340,135
SP 2(Road Transport)	190,034,388	0	190,034,388	135,322,219	54,712,169
SP 3(Public Works)	15,906,546	0	15,906,546	13,695,351	2,211,195
SP 4-(Ward Specific Projects)	143,323,537	0	143,323,537	93,662,951	49,660,586
<b>TOTAL</b>	<b>417,929,051</b>	<b>0</b>	<b>417,929,051</b>	<b>307,004,966</b>	<b>110,924,085</b>
<b>Programme 4 - HEALTH AND SANITATION</b>					
SP 1(General Administration ,planning and Support Services	1,278,761,133	5,495,000	1,284,256,133	1,143,729,861	140,526,272
SP 2-(Preventive Health Services)	102,668,287	108,905,000	211,573,287	87,329,915	124,243,372
SP 3-(Kapenguria Referral Hospital)	171,762,694	0	171,762,694	78,168,044	93,594,650
SP 4-(Kacheliba Sub county hospital)	20,188,527	0	20,188,527	13,406,236	6,782,291
SP 5-(Sigor Sub county hospital)	16,204,696	0	16,204,696	11,819,020	4,385,676
SP 6-(Chepareria Sub county hospital)	16,584,561	0	16,584,561	12,751,961	3,832,600
SP 7-(Ward Specific)	142,807,368	0	142,807,368	52,992,032	89,815,336

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<b>TOTAL</b>	<b>1,748,977,266</b>	<b>114,400,000</b>	<b>1,863,377,266</b>	<b>1,400,197,069</b>	<b>463,180,197</b>
<b>Programme 5 - EDUCATION AND TECHNICAL TRAINING</b>					
SP 1(General Administration ,planning and Support Services	349,755,124	0	349,755,124	296,895,324	52,859,800
SP 2 -(ECD Services)	25,192,510	0	25,192,510	14,768,578	10,423,932
<b>SP 3-(Youth Vocational training)</b>	<b>40,775,680</b>	<b>0</b>	<b>40,775,680</b>	<b>38,023,531</b>	<b>2,752,149</b>
SP 4-(Bursary Fund)	410,000,000	0	410,000,000	408,000,000	2,000,000
SP 5 - (Ward specific)	127,957,953	0	127,957,953	6,124,676	121,833,277
<b>TOTAL</b>	<b>953,681,267</b>	<b>0</b>	<b>953,681,267</b>	<b>763,812,109</b>	<b>189,869,158</b>
<b>Programme 6 - AGRICULTURE AND IRRIGATION</b>					
SP 1-(General Administration, Planning and Support Services)	102,639,563	0	102,639,563	93,465,558	9,174,005
SP 2-(Crop Development and Management)	224,012,776	0	224,012,776	214,441,173	9,571,603
SP 3-(Cash Crop Production(Special Programs)	1,042,000	0	1,042,000	974,590	67,410
SP 4 -(Ward specific)	12,699,300	0	12,699,300	10,613,309	2,085,991
<b>TOTAL</b>	<b>340,393,639</b>	<b>0</b>	<b>340,393,639</b>	<b>319,494,630</b>	<b>20,899,009</b>
<b>Programme 7 - PASTORAL ECONOMY</b>					
SP 1-(General Administration, Planning and Support Services)	95,674,727	0	95,674,727	93,936,110	1,738,617
SP 2 - (Livestock production and Range Management)	56,911,901	0	56,911,901	31,906,732	25,005,169

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SP 3-(Livestock Disease management)	9,747,892	0	9,747,892	9,689,291	58,601
SP 4-(Fisheries Development)	1,477,600	0	1,477,600	1,471,000	6,600
SP 5-(Nasukuta Livestock Improvement Center)	22,287,096	0	22,287,096	743,470	21,543,626
SP 6 -(Ward specific)	34,847,058	0	34,847,058	24,601,659	10,245,399
SP 7 -(Dairy Development(Special Programmes)	20,600,000	0	20,600,000	17,498,266	3,101,734
<b>TOTAL</b>	<b>241,546,274</b>	<b>0</b>	<b>241,546,274</b>	<b>179,846,528</b>	<b>61,699,746</b>
<b>Programme 8 - TRADE, INDUSTRIALISATION, INVESTMENT &amp; COOPERATIVES DEVELOPMENT</b>					
SP 1-(General Administration, Planning and Support Services)	57,155,155	0	57,155,155	55,755,232	1,399,923
SP 2-(Cooperative Development)	62,378,644	0	62,378,644	13,191,523	49,187,121
SP 3 - (Trade, License and Market Development)	15,967,214	0	15,967,214	15,698,374	268,840
SP 4-(Ward specific)	21,660,089	0	21,660,089	6,996,789	14,663,300
<b>TOTAL</b>	<b>157,161,102</b>	<b>0</b>	<b>157,161,102</b>	<b>91,641,918</b>	<b>65,519,184</b>
<b>Programme 9 - LANDS, HOUSING,PHYSICAL PLANNING AND URBAN DEVELOPMENT</b>					
SP 1-(General Administration, Planning and Support Services)	57,994,670	0	57,994,670	54,682,252	3,312,418
SP 2 -(Land Policy and Physical Planning)	1,348,800	0	1,348,800	1,225,300	123,500
SP 3-(Housing Development)	912,000	0	912,000	879,150	32,850
SP 4-(Urban Development)	19,684,636	0	19,684,636	1,110,949	18,573,687
SP 5-(Kapenguria Municipality)	186,705,609	0	186,705,609	101,218,090	85,487,519
SP 6-(Ward specific)	5,908,751	0	5,908,751	3,107,649	2,801,102

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<b>TOTAL</b>	<b>272,554,466</b>	<b>0</b>	<b>272,554,466</b>	<b>162,223,390</b>	<b>110,331,076</b>
<b>Programme 10 - WATER , ENVIRONMENT AND NATURAL RESOURCES</b>					
SP 1-(General Administration, Planning and Support Services)	52,035,428	0	52,035,428	47,281,950	4,753,478
SP 2 -(Water Supply Services)	122,262,800	5,375,950	127,638,750	37,234,162	90,404,588
SP 3 -(Environment & Natural Resource Development)	132,204,800	0	132,204,800	2,435,120	129,769,680
SP 4 -(Ward Specific)	115,213,808	0	115,213,808	41,071,015	74,142,793
<b>TOTAL</b>	<b>421,716,836</b>	<b>5,375,950</b>	<b>427,092,786</b>	<b>128,022,247</b>	<b>299,070,539</b>
<b>Programme 11 - YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES.</b>					
SP 1-(General Administration, Planning and Support Services)	37,935,855	0	37,935,855	28,563,930	9,371,925
SP 2-(Tourism Development)	4,743,213	0	4,743,213	4,234,955	508,258
SP 3-(Gender, Youth and sports Development)	65,892,090	0	65,892,090	19,909,557	45,982,533
SP 4(Culture and Social Development)	4,929,719	0	4,929,719	3,441,760	1,487,959
SP 5-(Ward Specific)	9,274,200	0	9,274,200	0	9,274,200
<b>TOTAL</b>	<b>122,775,077</b>	<b>0</b>	<b>122,775,077</b>	<b>56,150,202</b>	<b>66,624,875</b>
<b>Programme 12 - COUNTY PUBLIC SERVICE, ICT AND DICENTRALISED UNITS</b>					
SP 1-(General Administration, Planning and Support Services)	209,147,008	0	209,147,008	153,710,040	55,436,968
SP 2-(Human Resource)	1,208,000	0	1,208,000	1,186,119	21,881
SP 3-(Legal Services)	2,036,000	0	2,036,000	2,035,425	575
SP 4 - (Records Management)	384,000	0	384,000	380,323	3,677

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SP 5- (Communication Services)	720,000	0	720,000	717,794	2,206
SP 6 - (ICT Infrastructure Connectivity)	1,616,422	0	1,616,422	1,474,288	142,134
<b>TOTAL</b>	<b>215,111,430</b>	<b>0</b>	<b>215,111,430</b>	<b>159,503,989</b>	<b>55,607,441</b>
<b>Programme 13 -SPECIAL PROGRAMMES AND DIRECTORATES</b>					
SP 1-(General Administration, Planning and Support Services)	19,041,867	0	19,041,867	19,041,865	2
SP 2-(Investment and Cooperative development)	575,900	0	575,900	545,900	30,000
SP 3 - (Emergency and disaster response)	6,391,000	0	6,391,000	4,989,500	1,401,500
SP 4 -(Peace building and reconciliation)	5,818,000	0	5,818,000	5,154,946	663,054
SP 5- ( Resource mobilization and Coordination)	1,350,000	0	1,350,000	1,350,000	0
SP 6 (Gender and special needs)	8,640,000	0	8,640,000	5,633,515	3,006,485
<b>TOTAL</b>	<b>41,816,767</b>	<b>0</b>	<b>41,816,767</b>	<b>36,715,726</b>	<b>5,101,041</b>
<b>Programme 14 - COUNTY ASSEMBLY</b>					
SP 1-(General Administration, Planning and Support Services)	505,357,612	0	505,357,612	428,322,495	77,035,117
SP 2 -(Legislation and Representation)	160,890,796	0	160,890,796	158,704,893	2,185,903
SP 4-(Staff Affairs and Development)	38,234,000	0	38,234,000	36,955,100	1,278,900
<b>Total County Assembly</b>	<b>704,482,408</b>	<b>0</b>	<b>704,482,408</b>	<b>623,982,488</b>	<b>80,499,920</b>
<b>TOTAL</b>	<b>6,421,802,099</b>	<b>119,775,950</b>	<b>6,541,578,049</b>	<b>4,960,006,658</b>	<b>1,581,571,391</b>



**h. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

**1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

**2. Reporting entity**

The financial statements are for the West Pokot County Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

The County Government recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

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**Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

**Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

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**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30 June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

**County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licenses, cess, fees, property income among others generated by the County Government from its citizenry. These are recognized in the financial statements the time associated cash is received.

**Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognized once appropriated through a supplementary budget process.

**b) Recognition of payments**

The entity recognizes all expenses when the event occurs and the related cash has actually been paid out by the entity.

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**Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

**Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

**Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

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**4. In-kind contributions**

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as and expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the County governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the County government is detailed in the notes to this financial statement.

**6. Cash and cash equivalents**

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

**Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

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Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30 June 2020, this amounted to Kshs. 31,449,460 compared to Kshs.55,276,698.05 in prior period as indicated on note 23. There were no other restrictions on cash during the year

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**8. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

**9. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

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**10. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**11. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognized because:
  - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the County government to meet contingent

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liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

**12. Contingent Assets**

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the 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.

**13. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on the 26th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were two supplementary budgets passed in the year and appropriation acts gazetted on 2<sup>nd</sup> December 2019 and 1<sup>st</sup> April 2020 respectively. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**14. Comparative figures**

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



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**15. Subsequent events**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

**16. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**17. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

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**NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHQUER RELEASES**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
Total Exchequer Releases for quarter 1	870,121,800	591,576,000
Total Exchequer Releases for quarter 2	945,062,627	958,097,476
Total Exchequer Releases for quarter 3	1,001,695,678	1,504,059,990
Total Exchequer Releases for quarter 4	2,165,308,061	2,109,414,949
<b>Total</b>	<b>4,982,188,166</b>	<b>5,163,148,415</b>

**1A. Equitable Share**

<b>Description</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
Total Equitable Share for quarter 1	870,121,800	591,576,000
Total Equitable Share for quarter 2	900,126,000	936,662,000
Total Equitable Share for quarter 3	975,136,500	1,355,695,000
Total Equitable Share for quarter 4	1,825,255,500	2,045,867,000
<b>Total</b>	<b>4,570,639,800</b>	<b>4,929,800,000</b>

**1B: Level 5 Hospitals Allocation**

<b>Description</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
Transfers for level 5 hospitals	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**1C: Donor Funds released through Exchequer Releases as per CARA**

<b>Description</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
DANIDA - Universal Healthcare in Devolved Units Programme	20,213,750	15,896,250
World Bank – THUSCP	35,000,000	55,299,472
Transfer to Counties for COVID	108,905,000	-
Kenya Devolution Support Programme	30,000,000	-
Youth Polytechnic support grant	17,313,298	
Abolishment of user fees in health centres and dispensaries	12,128,484	-
Kenya Urban Support Programme	61,293,020	114,592,300
Agriculture Sector Development Support Project (ASDSP)	12,043,154	8,043,154
Kenya Climate Smart Agriculture Project (KCSAP)	114,651,660	39,517,239
<b>Total</b>	<b>411,548,366</b>	<b>233,348,415</b>

*Note; In FY 2018/19 the Support to Youth Polytechnics and Abolishment of User Fees in Health Centres and Dispensaries was categorized as a Transfer from National Government. However, in Fy2019/20 they are classified under Donor Funds and Grants released through Exchequer.*

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

<b>Name of Donor</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>		
<b>World bank</b>		-
European Union grant for Instruments for Devolution Advice and Support (EU/IDEAS)	-	77,503,804
UNICEF Grant for Repair of Boreholes	8,120,750	1,500,000
<b>TOTAL</b>	<b>8,120,750</b>	<b>79,003,804</b>

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**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

	2019/2020	2018/2019
	KShs.	KShs.
<b>Transfers from Central government entities</b>		
Roads Maintenance levy fund	141,948,188	129,797,341
Abolishment of user fees in health centres and dispensaries	-	12,128,484
Youth Polytechnic support grant	-	21,808,175
<b>Transfers from Counties</b>		
(insert name of budget agency)	-	-
<b>Total</b>	<b>141,948,188</b>	<b>163,734,000</b>

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

	2019/2020	2018/2019
	KShs.	KShs.
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

During the period under review, the County did not engage in any domestic borrowing. All operations and programmes were funded through the exchequer, transfers from the national government and grants from donors.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. PROCEEDS FROM FOREIGN BORROWINGS**

	2019/2020	2018/2019
	KShs.	KShs.
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

During the period under review, the County did not engage in any foreign borrowing. All operations and programmes were funded through the exchequer, transfers from the national government and grants from donors

**6. PROCEEDS FROM SALE OF ASSETS**

	2019/2020	2018/2019
	KShs.	KShs.
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

During the period under review, the County did not sell any of its assets

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**7. REIMBURSEMENTS AND REFUNDS**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
<b>Total</b>	-	-

**8. RETURNS OF EQUITY HOLDINGS**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
Returns of Equity Holdings in Domestic Organizations	-	-
Returns of Equity Holdings in International Organizations	-	-
<b>Total</b>	-	-

**9. COUNTY OWN GENERATED RECEIPTS**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
<b>RECEIPTS</b>		
Interest Received	-	-
Profits and Dividends	-	-
Market kiosk Rent	2,618,680	1,571,900
Plan approvals	508,386	-
Property Income	-	384,000

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Advertising	3,024,920	578,670
Receipts from Administrative Fees and Charges	35,000	72,500
Application /Renewals	485,500	1,359,230
Business permits	13,037,213	17,122,965
Cess	3,808,972	11,572,866
Street parking fee	502,575	801,320
Plot/Land rents	3,041,393	9,160,715
Local levies	-	-
Rent of Government build. & housing	3,807,175	1,029,307
Other miscellaneous receipts-	1,819,521	11,465,982
License fee/Liquor	389,780	150,000
Market/trade Centre fee	1,058,695	2,774,345
Vehicle parking fees/motorcycle	2,128,625	3,753,020
County's natural resources	20,445,954	29,688,130
Bus Park /Motorcycle Stickers	-	439,000
Health Center Service Fee (Cost Sharing)	41,755,000	22,986,555
Public health services-Cost Sharing	144,150	794,230
Environment & conservancy Administration	989,706	1,152,170
Livestock permits	274,570	-
Livestock cess	2,809,180	-
<b>TOTAL</b>	<b>102,684,995</b>	<b>116,856,906</b>

**10. RETURNED CRF ISSUES**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
Refund from West Pokot County Assembly Recurrent	7,174,842	473,503
Refund from West Pokot County Assembly Development	2,392,606	-
Deposit account	-	-
<b>Total</b>	<b>9,567,448</b>	<b>473,503</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**11. COMPENSATION OF EMPLOYEES**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
Basic salaries of permanent employees	2,048,988,608	1,905,507,910
Basic wages of temporary employees	170,568,920	104,541,351
Personal allowances paid as part of salary		-
Personal allowances paid as reimbursements		-
Compulsory National Social Security Schemes (NSSF)	8,072,400	8,336,000
Compulsory National Health Insurance Schemes (NHIF)	35,097,350	31,498,050
<b>Total</b>	<b>2,262,727,278</b>	<b>2,049,883,311</b>

**12. USE OF GOODS AND SERVICES**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs.</b>	<b>KShs.</b>
Utilities, supplies and services	27,075,796	27,432,362
Communication, supplies and services	3,700,442	4,678,864
Domestic travel and subsistence	191,628,847	225,826,364
Foreign travel and subsistence	10,239,572	23,771,026
Printing, advertising and information supplies & services	12,273,872	46,834,411
Rentals of produced assets	6,489,500	5,579,685
Training expenses	24,131,658	13,186,228
Hospitality supplies and services	26,968,133	37,670,003
Insurance costs	70,091,266	51,370,743
Specialized materials and services	180,545,280	163,895,768
Office and general supplies and services	21,030,235	16,167,863
Other operating expenses	42,130,283	116,355,427
Routine maintenance – vehicles and other transport equipment	34,662,773	41,600,611
Fuel Oil and Lubricants	55,912,155	62,888,839
Routine maintenance – other assets	7,583,947	12,076,514
<b>Total</b>	<b>714,463,754</b>	<b>849,334,707</b>



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**13. SUBSIDIES**

	2019/2020	2018/2019
	KShs.	KShs.
Subsidies to Public Corporations	-	-
See list attached	-	-
Subsidies to Private Enterprises		
<b>Total</b>	-	-

**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019/2020	2018/2019
	KShs.	KShs.
<b>Transfers to County government entities</b>	-	-
West Pokot County Assembly	623,982,488	559,786,655
West Pokot County Bursary, Education and Infrastructure Fund	408,000,000	
Current Grants to Government Agencies and other Levels of Government	90,739,671	271,035,232
Capital Grants to Government Agencies and other Levels of Government	46,219,766	236,967,439
Other Current Transfers, Grants and Subsidies	600,000	7,600,000
<b>Transfers to Other Counties</b>	-	-
<b>TOTAL</b>	<b>1,169,541,926</b>	<b>1,075,389,326</b>

**15. OTHER GRANTS AND PAYMENTS**

Description	2019/2020	2018/2019
	KShs.	KShs.
Scholarships and other educational benefits	-	300,000,000
Emergency relief and refugee assistance	3,247,800	6,871,201
<b>TOTAL</b>	<b>3,247,800</b>	<b>306,871,201</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**16. SOCIAL SECURITY BENEFITS**

	2019/2020	2018/2019
	KShs.	KShs.
Government pension and retirement benefits	54,014,487	29,049,295
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	<b>54,014,487</b>	<b>29,049,295</b>

**17. ACQUISITION OF ASSETS**

	2019/2020	2018/2019
	KShs.	KShs.
<b>Non-Financial Assets</b>	-	-
Purchase of Buildings	-	-
Construction of Buildings	134,420,571	567,159,964
Refurbishment of Buildings	10,333,115	24,855,474
Construction of Roads	258,396,159	180,659,870
Construction and Civil Works	162,175,287	168,246,713
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	1,677,595	8,291,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	2,999,528	-
Purchase of Office Furniture and General Equipment	22,288,737	25,003,831
Purchase of ICT Equipment	2,947,293	-
Purchase of Specialized Plant, Equipment and Machinery	31,669,947	64,611,325

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Rehabilitation and Renovation of Plant, Machinery and Equip.	-	
Purchase of Certified Seeds, Breeding Stock and Live Animals	103,720,265	96,295,155
Research, Studies, Project Preparation, Design & Supervision	15,783,517	3,711,239
Rehabilitation of Civil Works	9,599,400	11,171,226
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	11,820,000
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>756,011,414</b>	<b>1,161,825,795</b>

**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

	2019/2020	2018/2019
	KShs.	KShs.
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	2019/2020	2018/2019
	KShs.	KShs.
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-

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Repayment of Principal from Foreign Lending & On – Lending	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**20. OTHER PAYMENTS**

	2019/2020	2018/2019
	KShs.	KShs.
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	5,974,009
<b>Total</b>	<b>-</b>	<b>5,974,009</b>

**21. CASH AND BANK BALANCES**

**21A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicate whether recurrent or development, deposits, receipts, etc.	Ex. rate	2019/2020	2018/2019
			Kshs.	Kshs.
Central Bank of Kenya, Ac No. 1000171577 KShs West Pokot County Revenue Fund Account			545,393,646	456,933,529
Central Bank of Kenya, Ac No. 1000171127 KShs West Pokot County Recurrent Account			41,778	60,023,547
Central Bank of Kenya, Ac No. 1000171038 KShs West Pokot County Development Account			466,249	4,495,286
Central Bank of Kenya Ac No. 1000314109 KShs West Pokot County KRB Account			37,542,771	18,508,181

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Central Bank of Kenya, Ac No. 1000369027 KShs West Pokot County Youth Polytechnic Account			3,273,583	22,081,052
Central Bank of Kenya, Ac No. 1000314966 KShs West Pokot County THS Health Facility Account			24,175,266	2,564,166
Central Bank of Kenya, Ac No. 1000369035 KShs West Pokot County Climate Smart Account			69,715,033	11,633,089
Central Bank of Kenya, Ac No. 1000369043 KShs West Pokot County ASDSP Account			1,500,000	
Central Bank of Kenya, Ac No. 1000375655 KShs West Pokot County KUSP Account			61,293,020	39,394,606
Central Bank of Kenya, Ac No. 1000451548 KShs West Pokot County KDSP Account			30,000,000	401
Central Bank of Kenya, Ac No. 1000422138 KShs West Pokot County Deposit Account			-	-
Equity Bank Ac No. 1070260824340 Kapenguria Branch West Pokot County Revenue Account			3,221,907	
Kenya Commercial Bank Kapenguria Ac No. 1144889057 West Pokot County Roads, Works and Transport			220	
Kenya Commercial Bank Kapenguria Ac No. 1140770845 West Pokot County Operations and Imprest Account			-	
Kenya Commercial Bank Kapenguria Ac No. 1164634089 West Pokot County Deposit and Suspense Account			43,935,800	55,276,698
Kenya Commercial Bank Kapenguria Ac No. 1144891264 West Pokot County Unicef Water Account			1,305,585	4,229,129
Kenya Commercial Bank Kapenguria Ac No. 1259776840 West Pokot County Kenya Urban Support Programme			7,433,481	

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Kenya Commercial Bank Kapenguria Ac No. 1226090583 Kenya Climate Smart Agriculture Project			3,344,923	
Kenya Commercial Bank Kapenguria Ac No. 1239995326 West Pokot County EU-IDEAS Nasukuta Project			72,565,954	
Kenya Commercial Bank Kapenguria Ac No. 1226536425 West Pokot County ASDSP II			24,937,585	
Kenya Commercial Bank Kapenguria Ac No. 1151279188 West Pokot County HHSF			5,511,014	
Kenya Commercial Bank Kapenguria Ac No. 1259776698 West Pokot County KUSP UIG			157,519	
<b>Total</b>			<b>935,815,335</b>	<b>675,139,684</b>

**21B. CASH IN HAND**

	2019/2020	2018/2019
	KShs.	KShs.
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Cash in hand should also be analyzed as follows:

	2019/2020	2018/2019
	KShs.	KShs.
	-	-
	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*At the close of the financial year, there was no cash in hand at any revenue collection point*

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**22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

	2019/2020	2018/2019
	KShs.	KShs.
Government Imprests	-	-
Clearance Accounts	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Government Imprest Holders**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Balance
		Kshs.	Kshs.
		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**23. ACCOUNTS PAYABLE**

	2019/2020	2018/2019
	KShs.	KShs.
Retention		
Deposits	31,449,460	55,276,698
<b>Total</b>	<b>31,449,460</b>	<b>55,276,698</b>

**24. FUND BALANCE BROUGHT FORWARD**

	2019/2020	2018/2019
	KShs.	KShs.
Bank accounts	619,862,985	574,974,003
Cash in hand	-	-
Accounts Receivables	-	
Accounts Payables	-	
<b>Total</b>	<b>619,862,985</b>	<b>574,974,003</b>

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**25. PRIOR YEAR ADJUSTMENTS**

	2019/2020	2018/2019
	KShs.	KShs.
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period

**26. CHANGES IN RECEIVABLES**

Description of the error	2019/2020	2018/2019
	KShs.	KShs.
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
<b>Net changes in account receivables D= A+B-C</b>	<b>-</b>	<b>-</b>

**27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS**

Description of the error	2019/2020	2018/2019
	KShs.	KShs.
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	55,276,698	-
Deposit and Retentions held during the year(B)	34,468,968	-
Deposit and Retentions paid during the Year (C)	58,296,206	-
<b>Net changes in account Payables (D) D= A+B-C</b>	<b>31,449,460</b>	<b>55,276,698</b>



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**7.9 OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 2)**

	Balance b/f FY 2018/19	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs.	Kshs.	Kshs.	Kshs.
Construction of buildings	116,820,199	8,766,643	116,820,199	8,766,643
Construction of civil works	110,613,708	3,557,898	110,613,708	3,557,898
Supply of Goods	93,853,356	70,378,240	93,853,356	70,378,240
Supply of Services	26,162,128	10,073,215	26,162,128	10,073,215
<b>Total</b>	<b>347,449,390</b>	<b>92,775,996</b>	<b>347,449,390</b>	<b>92,775,996</b>

**2. PENDING STAFF PAYABLES (See Annex 3)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs.	Kshs.	Kshs.	Kshs.
Senior management		-	-	-
Middle management		-	-	-
Unionisable employees		-	-	-
Others	13,756,222	44,627,448	(11,465,601)	46,918,069
<b>Total</b>	<b>13,756,222</b>	<b>44,627,448</b>	<b>(11,465,601)</b>	<b>46,918,069</b>

**3. OTHER PENDING PAYABLES (See Annex 4)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs.	Kshs.	Kshs.	Kshs.
Amounts due to National Government entities	22,038,190	38,884,447	(22,038,190)	38,884,447
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	<b>22,038,190</b>	<b>38,884,447</b>	<b>(22,038,190)</b>	<b>38,884,447</b>

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**4. External Assistance**

a) *External assistance relating loans and grants*

b) *Undrawn external assistance*

c) *Classes of providers of external assistance*

	FY 2019/2020	FY 2018/2019
Description	Kshs.	Kshs.
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*Provide details of the reasons for external assistance e.g.*

*Economic development or welfare objective*

*Emergency relief*

*Trading activities*

**d) Non-monetary external assistance**

	FY 2019/2020	FY 2018/2019
Description	Kshs.	Kshs.
Goods	-	-
Services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**e) Purpose and use of external assistance**

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2019/2020</b> <b>Kshs.</b>	<b>FY 2018/2019</b> <b>Kshs.</b>
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

*N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.*

**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY**

*This relates to payments done directly to supplier on behalf of the County governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.*

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**Classification by Source**

	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs.</b>	<b>Kshs.</b>
National government (Medical Equipment Scheme)	131,914,894	200,000,000
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>131,914,89</b>	<b>200,000,000</b>

*These are payments as per CARA that are paid by the Ministry of Health of the National Government towards the Medical Equipment Scheme.*

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

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**6. RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions**

	2019/2020	2018/2019
	Kshs.	Kshs.
Key Management Compensation(Governors, CEC Members and C.Os)	104,734,170	-
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	623,982,488	559,786,655
Transfers to other County Government Entities	408,000,000	-
Transfers to Development Projects	565,325,131	666,853,432
Transfers to non-reporting entities e.g. schools and welfare	61,868,919	306,871,201
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	4,500,000	7,231,999
<b>Total Transfers to related parties</b>	<b>1,663,676,539</b>	<b>1,540,743,287</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	4,982,188,166	5,163,148,415
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	141,948,188	163,734,000
Returns to the CRF	9,567,448	473,503
Transfer from Foreign Grants		

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	8,120,750	79,003,804
<b>Total Transfers from related parties</b>	<b>5,141,824,552</b>	<b>5,406,359,722</b>

**7. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

<b>Entity</b>	<b>Date Established</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Bursary Education and Infrastructure Fund	FY2014	Ministry of Education	Chief Officer Education
Executive Car Loan and Mortgage Scheme Fund	FY2016	County Public Service Management	Chief Officer PSM
County Cooperative Fund	FY2019	Ministry of Trade and Cooperative Development	Chief Officer cooperative Development

**8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period. Revenue collection accounts should be swept to CRF on reporting dates.

**9. PROGRESS ON FOLLOW UP ON 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (date expect the issue to be resolved)
1.0 Inaccuracies in the Financial Statements	Note 24 of the financial statements reflects bank balances brought forward of Kshs.1,474,974,003 which at variance with bank balances brought forward of Kshs.792,679,804 in the statement of assets and liabilities resulting in unexplained variance of Kshs.682,294,199.	The financial statements have been revised accordingly	Head of Treasury Accounts	Not Resolved	June 2021
2.0 Cash and Cash Equivalents  2.1 Cash Balances  2.2 Bank Reconciliations	i) Cash balances for ASDSP, KUSP and Development accounts were not accurate  ii) Management did not carry out automatic bank reconciliations in IFMIS for all bank accounts. Instead, the bank reconciliations were prepared outside IFMIS	The financial statements have been revised to reflect the correct figures and actual cash balances at the end of the period  ii) Training of accountants on the process of carrying out reconciliations in IFMIS will be conducted in May 2021	Head of Treasury Accounts	Not resolved	June 2021

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3.0 Fixed Assets	<p>i) Fixed assets balance does not include the values of the fixed assets inherited from the defunct local authorities in the County which were handed over to the County Government.</p> <p>ii) No fixed assets register</p>	<p>The county is yet to receive feedback from IGRTC on the value of assets inherited from the defunct local authority</p> <p>ii) The County Assets register was created and is updated</p>	Head of Supply Chain and Chief Officer Finance	Not resolved	December 2021
4.0 Acquisition of Land at Morpus for Construction of Tourism Cottages	The ownership status of the land above and the propriety of the expenditure of Kshs.11, 200,000 on purchase of the land for the year ended 30 June, 2019 could not be confirmed.	Most land in West Pokot county is owned community ranch groups. A sales agreement was used to purchase the land. The county is in the process of legally transferring ownership	County Attorney	Not resolved	January 2022
5.0 Transfers to Other Government Entities	<p>i) The financial statements of County Assembly revealed that an amount of Kshs.108,530,560 was transferred from the Count Executive which has not been included as part of the transfers to other Government entities.</p> <p>ii) The details of the semi-autonomous entities that received the monies and accountability statements were not provided for audit review</p>	<p>i) Reconciliation of the figures reported by the two entities will be done and provided for audit verification</p> <p>ii) The list of the semi-autonomous entities and their returns will be provided for audit examination</p>	<p>i) Chief Officer Finance and Clerk of the County Assembly</p> <p>ii) Chief Officer finance and Head of Treasury</p>	Not Resolved	September 2021



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<b>Key Audit Matters</b>					
1.0 County Own Generated Receipts	The actual collection for the year was 95.5% of revenue, budget projections resulting in under collection of Kshs.5, 513,284 (4.5%). No reason or justification was provided for failure to meet revenue targets	Low revenue collections from property income (Land rates/rent/plot rates) due to slow development of the valuation roll. The county government is updating the valuation roll.	Director Revenue	Not Resolved	December 2021
2.0 Budget Control and Performance	The total budget reflected overall under absorption of Kshs.891,184,733 or 14% on development budget and recurrent budget:	Delays in release of funds from National Treasury resulted in slower pace of project implementation due to cash flow limitations.	Chief Officer Finance	Not Resolved	December 2021
2.1 Budget Absorption					
2.2 Development					
2.3 Recurrent					
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>					
1.0 Proposed Construction of the County Commissioner's Office Block	A physical verification of the project in November 2019 revealed that the works had stalled and the contractor was not on site. The project is clearly behind schedule and there was no evidence that there was an approved extension of contract period.	The contractor applied for and was granted a contract extension. The contractor has resumed works and budgetary provision allocated in both FY2019-20 and FY20-21	Head of Budget & Head of Procurement	Not resolved	Estimated completion of project in FY2021-22

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		budgets			
2.0 Construction of Operating Theatre at Kacheliba Sub County Hospital	The contract was signed on 5 May, 2014. As at 30 June, 2019, the total contract sum of Kshs.29,150,750 had been paid. Therefore, the payment of additional amount of Kshs.4,500,000 was a variation which was not be supported an approval as required by section 136(1) of the Public Procurement and Asset Disposal Act, 2015.	The accounting officer gave approval of the expenditure as a variation of the original contract pursuant to section 139 (4) (c) of the Public Procurement and Disposal Act, 2015.	Chief Officer Health and Chief Officer Public Works	Resolved	
3.0 Compensation of Employees  3.1 Over-Expenditure on Employee compensation	The expenditure represented 37.1% of the total County revenue. This was contrary to regulation 25(1) (b) of the Public Finance Management regulations, 2015 which stipulates that wages and benefits of public officers shall not exceed 35% of the county government's total revenue.	The reasons for over-expenditure on compensation to employees was namely; 1) inherited staff from defunct local authorities 2) ECDE teachers and health workers 3) Adult education teachers	Chief Officer Public Service Management	Not resolved	June 2022
3.2 Expenditure on Casuals	The management did not maintain casuals' data base showing date of first hire, period served as a casual, location, duties performed and the qualifications. Further, no departmental plans were availed showing the need for employment of casuals during the year and which should be	1) Verification and rationalization of casuals is on-going has been conducted and a database is being created	1) Head of Human Resource and Chief Officer Public Service Management  2) All Chief officers and CEO Public Service	Not Resolved	December 2021

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	approved by the departmental heads and the county public service board.	2) Departmental plans have been created and have been forwarded to Cabinet for approval then to County Public Service Board for implementation	Board		
3.3 Employees in Service Beyond the Retirement Age	Eight (8) officers who were above sixty years of age have not retired from the service contrary to section 27 of the Public Service Superannuation Act 2014.	The under listed officers are employees living with disabilities hence their age of retirement ranges between 60-65 years as stipulated by the law.	Chief Officer Public Service Management	Resolved	
3.4 Failure to comply with the Provisions on Ethnic Diversity	As at 30 June, 2019 the County Executive had a total of 2188 employees in its payroll. Analysis of the ethnic composition shows that the dominant ethnic community comprised 1,904 employees which represent 87% while other tribes stand at 13% of the total employees contrary to section 65(1) (e) of the County Government Act, 2012.	Since its inception, the county has been committed to attaining the statutory ethnic employee composition of 30% minority staff. However, we are limited by the fact that our county is considered a hardship and marginalized area which	County Secretary and Speaker of the Assembly	Not Resolved	January 2023

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		hampers our ability to attract staff from other more developed regions. Additionally, political interference especially from the members of county assembly in confirming executive appointees from other regions.			
3.5 Compensation of Employees  3.5.1 Irregular Payment of Salaries to Employees	A review of human resource records revealed that eight (8) officers who are above sixty years of age have not retired from the service of West Pokot County Executive. An amount of Kshs.13,947,960 was paid to the officers in the financial year under review.	The officers are employees living with disabilities hence their age of retirement ranges between 60-65 years as stipulated by the law.  Each officer has the proper documentation confirming their eligibility to work legally past sixty years.	Chief Officer Public Service Management	Resolved	
4.0 Construction of Roads  4.1 Road maintenance through labour-based	A review of the financial records revealed that the payments were not supported by the inspection and acceptance reports that ensures that works done meets the set standards before payments is done. Further, the payments were not supported by	A review of the financial records revealed that the payments were not supported by the inspection and acceptance reports that ensures that works done	Chief Officer Roads	Resolved	

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method	daily work done such as length of bush cleared, number of stumps removed which should be compared with the daily set standards. In addition, the casual pay sheets lack casual details such as phone number and identification cards among others	meets the set standards before payments is done. Further, the payments were not supported by daily work done such as length of bush cleared, number of stumps removed which should be compared with the daily set standards. In addition, the casual pay sheets lack casual details such as phone number and identification cards among others			
4.2 Improvement and Maintenance at Raila – Serewo Road	Management used direct method of procurement for emergency works at Raila-Serewo Road. However, the Management did not avail report showing the nature and the cause of the emergency. Further, no evidence was availed to confirm that the Management appointed the negotiation ad hoc evaluation committee to negotiate on the supply of goods and services. In addition, the contract agreement between the two parties did not indicate when the	The tendering for the above project was as a result of heavy rainfall at the beginning of the long rains season that cut off the road between Raila-serewo roads which caused a lot of transport problems in the area and became a big outcry of the community members as per the attached engineers	Chief Officer Roads and Public Works	Resolved	

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	contract was entered into. Moreover, the payment voucher was not supported with plans and designs, site handing over certificate, certificate of registration, contract performance bond and the completion certificate.	report. The contract agreement was signed on 14/04/2019 between Kide Enterprises Limited and the chief officer – Transport and infrastructure in presence of Andrew kiprang. The performance bond was provided and will be provided verification			
5.0 Stalled Projects	In the circumstances, there was no value for money obtained from the expenditure of Kshs.545, 762,611 on the projects.	Most projects listed have been reinstated and are on-going	All Chief Officers and Head of Procurement	Not Resolved	On-going

CEC, County Treasury

Sign..... Alena

Date..... 25/03/2021

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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

Periodic	Equitable share	KRB	Youth Polytechnic	KCSAP	ASDSP
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Exchequer Releases for quarter 1	814,597,000	-	-	-	-
Exchequer Releases for quarter 2	885,614,000	-	-	44,936,627	-
Exchequer Releases for quarter 3	1,370,043,047	70,974,094	8,656,649	-	10,543,154
Exchequer Releases for quarter 4	1,649,773,042	70,974,094	8,656,649	69,715,033	1,500,000
<b>TOTAL</b>	<b>4,720,027,089</b>	<b>141,948,188</b>	<b>17,313,298</b>	<b>114,651,660</b>	<b>12,043,154</b>

**(ANALYSIS OF TRANSFERS FROM THE EXCHEQUER (Continued))**

Periodic	KUSP (UIG &UDG)	DANIDA	User Fee Forgone	THS/UHC	KDSP	Total Transfers
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Exchequer Releases for quarter 1	8,800,000	-	12,128,484	-	-	835,525,484
Exchequer Releases for quarter 2	-	-	-	-	-	930,550,627
Exchequer Releases for quarter 3	32,400,000	7,359,375	-	-	-	1,499,976,319
Exchequer Releases for quarter 4	61,293,020	7,359,375	12,128,484	35,000,000	30,000,000	1,946,399,697
<b>TOTAL</b>	<b>102,493,020</b>	<b>14,718,750</b>	<b>24,256,968</b>	<b>35,000,000</b>	<b>30,000,000</b>	<b>5,212,452,128</b>

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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c		
	<b>Construction of Buildings</b>						
1	Mukuch Equipment Ltd	44,000,000	2014-2015	39,195,354	4,804,646	-	Construction of ECD Hostel at Kapenguria
2	Kapchok Hardware And Contractors Ltd	1,999,999	2015-2016	1,854,300	145,699	-	Construction of ECD Classroom at Topulul
3	Naluku Enterprises Ltd	998,064	2017-2018	646,000	352,064	-	Construction of 5 Door Pit Latrine and Urinal Pit at Sigor Sub County Hospital
4	Branment Engineering Ltd	1,499,999	2019-2020	664,109	835,890	-	Construction of Pit Latrine at Ortum market
5	Katingwoi Enterprises Ltd	948,741	2018-2019	-	948,741	-	Extension of Procurement Office at Ministry of Water - HQ
6	Kalong Contractors Ltd	1,389,204	2018-2019	-	1,389,204	-	Renovation of Veterinary Laboratory
7	Kormo Limited	290,400	2019-2020	-	290,400	-	Payment for Restoration of Governor's sanitation Block



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8	Hecam Agencies Ltd	175,700		175,700	-	175,700	payment for repair at governor's residence
9	Ms Gagaba Investment	31,000,000		31,000,000	-	31,000,000	Proposed Construction of Governor Office Complex
10	Robtany And Sons Enterprises Ltd	2,063,608		2,063,608	-	2,063,608	Contraction of ward dispensary at sina tapach ward
11	Darur Investment Ltd	3,581,076		3,581,076	-	3,581,076	renovation of maternity ward at kapenguria referral hospital
12	Ms Kametu Contractors Ltd	2,010,890		2,010,890	-	2,010,890	construction of sobukwo dispensary
13	Kalong Contractors Ltd	514,054		514,054	-	514,054	construction of merur dispensary
14	Ms Relnoy Enterprises Ltd	1,960,388		1,960,388	-	1,960,388	construction of staff house at psigirio dispensary mnagei ward
15	Ms Temoo Construction Ltd	1,067,792		1,067,792	-	1,067,792	construction of kruru dispensary riwo ward
16	Ms Chelimo Company Ltd	1,516,538		1,516,538	-	1,516,538	construction of parua maternity ward batei ward
17	Ms Naluku Enterprises Ltd	352,064		352,064	-	352,064	construction of 5 door pit latrine and urinal at sigor sub-county
18	Ms Chepchoi Enterprise Ltd	2,463,782		2,463,782	-	2,463,782	construction of staff houses at sebit dispensary

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19	Ms Kachemarich Enterprises Ltd	1,033,699		1,033,699	-	1,033,699	proposed shalpogh dispensary at chepareria ward
20	Ms Zumako Co Ltd	1,497,560		1,497,560	-	1,497,560	painting works at OPD at kapenguria referral hospital
21	Ms Raytan Ltd	1,024,000		1,024,000	-	1,024,000	construction of staff houses at houses at onoch dispensary
22	Ms Mukocho Contractors	779,566		779,566	-	779,566	completion of ptop dispensary in tapach ward
23	Ms Kangalan Contractors Ltd	1,077,767		1,077,767	-	1,077,767	construction of kregot dispensary
24	Ms Chepchoi Enterprise Ltd	1,023,552		1,023,552	-	1,023,552	construction of chepotarama staff houses
25	Ms Rural Mark Ltd	1,192,000		1,192,000	-	1,192,000	construction of staff house at kiwakan dispensary seker
26	Ms Lalwa Development Co Ltd	3,209,836		3,209,836	-	3,209,836	construction of male ward at tamkal
27	Ptukony contractors Ltd	395,328		395,328	-	395,328	proposed chainlink fence at kasitot dispensary
28	Ms Ngeto Apda Ltd	590,008		590,008	-	590,008	completion of wing at orolwo dispensary
29	Ms Kodomeri General Construction Ltd	421,222		421,222	-	421,222	construction of toilet at kacheliba
30	Ms Kipat Holdings Ltd	1,070,485		1,070,485	-	1,070,485	construction of ktomwony dispensary
31	Lomormor Enterprise Ltd	1,000,000		1,000,000	-	1,000,000	construction of cheptiangwa maternity

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							atchepareria
32	Ms Cherengany Electricalls	2,198,548		2,198,548	-	2,198,548	installation of internal work to blood bank at kapenguria
33	Ms Moks Construction Ltd	3,594,289		3,594,289	-	3,594,289	proposed construction of porowo dispensary lelan ward in w.pokot
34	Ms Weropurayi Contractors Ltd	551,400		551,400	-	551,400	proposed completion of staff house at konyao dispensary
35	Ms Lomem Company Ltd	4,456,627		4,456,627	-	4,456,627	construction of hepungon dispensary
36	Zumako Company Ltd	156,484		156,484	-	156,484	repairs work at nyangaita
37	Ms Penjoy Contractors Ltd	3,329,090		3,329,090	-	3,329,090	construction of drug store at kacheliba
38	Ms Temoo Construction Ltd	999,920		999,920	-	999,920	renovation to kalemrekai dispensary staff house riwo ward
39	Kanyangareng Enter Ltd	1,919,406		1,919,406	-	1,919,406	construction of operating Theatre at kacheliba
40	Hecam Agencies Ltd	1,471,390		1,471,390	-	1,471,390	Renovation to Doctors lounge at KRH
41	Ms Pako Contractors Ltd	1,042,595		1,042,595	-	1,042,595	construction of twin staff house4 at talon dispensary
42	Ms Chepunyo Buildingcontractors Ltd	4,921,416		4,921,416	-	4,921,416	retaining wall at kepenguria referral hospital

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43	Ms Suk And Machants Ltd	1,146,980		1,146,980	-	1,146,980	construction of propoi dispensary at chepareria ward
44	M/S Koopil	875,138		875,138	-	875,138	construction of Twin staff house4 at talon dispensary in wpc
45	M/S Pensa Enterp Ltd	3,974,021		3,974,021	-	3,974,021	Renovation of maternity theatre at KRH
46	Ms Lomut Investment Ltd	544,090		544,090	-	544,090	construction of staff houses at keringet dispensary
47	Ms Kaisakat Enterprises Ltd	243,812		243,812	-	243,812	construction of public toilet and washrooms on kepenguria referral hospital
48	Glown Limited	49,845		49,845	-	49,845	proposed Kacheliba Hospital Plumbing works
49	Ms Chemukulia Contractors Ltd	927,165		927,165	-	927,165	Proposed Construction of Pusol Dispensary
50	Kopulwo Limited	1,999,220		1,999,220	-	1,999,220	Construction works of Irish potatoe cold storage at kamelei tapach ward
51	Ms Moks Construction Enterprises Ltd	12,244,055		12,244,055	-	12,244,055	construction of county commissioners office block at kapenguria
52	Ms Prechon Enterprises Ltd	499,425		499,425	-	499,425	construction of pit latrine at kokworitit center lomut

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53	Ms Chepunyo Building Contractors	8,654,367		8,654,367	-	8,654,367	construction of modern assembly complex
	<b>Sub-Total</b>	<b>167,946,606</b>	<b>-</b>	<b>159,179,962</b>	<b>8,766,643</b>	<b>116,820,199</b>	
	<b>Construction Of Civil Works</b>						
1	Sool Agencies Ltd	4,949,500	2015-2016	3,887,550	1,061,950	-	Construction of Lotongot Water Pan in Masol Ward
2	Mexco Engineering And Consultancy Ltd	999,977	2018-2019	-	999,977	-	Construction of Kongal Sand Dam in Pokot North Sub County
3	Kapgaita Company Ltd	1,500,000	2018-2019	700,200	799,800	-	Upgrading and Piping of Kompas (Tuturiamok) Borehole in North Pokot
4	Kapchok Contractors Company Ltd	696,171	2019-2020	-	696,171	-	Payment for pipeline Extension for Orwo Water Supply in Kodich Ward North Pokot Sub County
5	Lantana Enterprises	2,000,026		2,000,026	-	2,000,026	maintenance work at mughis-kaptemow road
6	Ms Kadan Building And Civil Engineering	1,895,774		1,895,774	-	1,895,774	completion of nalelamit foot bridge in riwo
7	Glowan Ltd	3,000,166		3,000,166	-	3,000,166	maintenance of kapkata tipet kudungole road

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8	Chepunyo Building Constructors Ltd	493,232		493,232	-	493,232	maintenance work at soworwo chorok road
9	Seito Construction Ltd	355,192		355,192	-	355,192	maintenance work at alimaris- siyoi road
10	Co Roads	199,850		199,850	-	199,850	compensation of drivers who assist in transporting fuel to ward specific roads
11	Mechanical And Transport Fund	4,709,490		4,709,490	-	4,709,490	provision of dozer
12	Ms Lomem Company Ltd	1,186,970		1,186,970	-	1,186,970	improvement and maintenance work at psukuno chesuswon road
13	Jevory Investment Ltd	900,000		900,000	-	900,000	improvement and maintenance works for akiriamet-mbaru road
14	Lerobi Investment Ltd	999,006		999,006	-	999,006	maintenance work at culvert installation
15	Ms Mane Agencies Enterprises Ltd	1,499,039		1,499,039	-	1,499,039	maintenance work at tamugh toptolum road
16	Moghtany Enterprises Ltd	999,688		999,688	-	999,688	maintenance work for kaingeny road
17	Ms Nyongi Supplies Ltd	998,420		998,420	-	998,420	maintenance works at ptarkong-parua road
18	Rumochar Building And Engineering Ltd	999,768		999,768	-	999,768	maintenance works at ss-chepkapechak
19	Nyongi Supplies Ltd	1,495,472		1,495,472	-	1,495,472	maintenance works at sebit chepkoriong kapkaremba road
20	Kapchemukot	1,399,939		1,399,939	-	1,399,939	maintenance works

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	Contractors And Company						at raila-meriese road
21	Lomem Company Ltd	1,999,654		1,999,654	-	1,999,654	maintenance work at kaptabuk singorokoi kamakul road
22	Kapgaita Company Ltd	299,744		299,744	-	299,744	maintenance works for cheposait road
23	Ms Zumaco Co Ltd	1,999,987		1,999,987	-	1,999,987	construction of CHILO suspended footbridge
24	Ms Gesure Building Contractors Ltd	5,110,020		5,110,020	-	5,110,020	construction of MARUS-KAPATET footbridge
25	Northan Kapsot Ltd	1,099,216		1,099,216	-	1,099,216	grading of kamla-akiriamet road
26	Telkom Kenya Ltd	1,556,277		1,556,277	-	1,556,277	internet upgrade-JMN 000134 and WIFI connection
27	Mechanical And Transport Fund	899,455		899,455	-	899,455	hire of machines from MTF used at makutano-kishaunet
28	Ms Headboy Enterprise Ltd	534,901		534,901	-	534,901	maintenance at kalukuna tuwit
29	Ms Mukocho Contractors Ltd	797,500		797,500	-	797,500	maintenance at kaplain kamketoi ltd
30	Ms Lalwa Development Company Ltd	498,017		498,017	-	498,017	maintenance works for serewo-amanito road
31	Co Roads	95,400		95,400	-	95,400	compensation to drivers transport fuel at kapkoris
32	Seito Construction Ltd	299,593		299,593	-	299,593	maintenance works at kamatepon culvert installation roads

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33	Glowan Ltd	799,820		799,820	-	799,820	maintenance work at Mayakit-Kaita factory
34	Ms County Paper Works Ltd	443,816		443,816	-	443,816	maintenance works at psigirio
35	Relnoy Construction Company Ltd	139,000		139,000	-	139,000	maintenance works loki kalas road
36	Ms Anne Gpr Company Ltd	316,499		316,499	-	316,499	maintenance works at total kcb-olive tree road
37	Ms Mane Agencies Enterprises Ltd	2,498,930		2,498,930	-	2,498,930	maintenance of piro-ptakach road
38	Ms Pensha Enterprise Ltd	543,808		543,808	-	543,808	maintenance of superfoam-daraja road
39	Koopil Enter Ltd	362,888		362,888	-	362,888	maintenance works orolwo kompas road
40	C O Transport	206,192		206,192	-	206,192	compensation
41	Nyongi Supplies Ltd	4,995,800		4,995,800	-	4,995,800	construction work at kaminia-kochy irrigation scheme
42	Chepunyo Building Contractors	3,543,998		3,543,998	-	3,543,998	construction of kichar irrigation scheme
43	Kukai Enterprises Ltd	2,602,651		2,602,651	-	2,602,651	construction works of mrel irrigation scheme
44	Kaipa Muso Ltd	699,760		699,760	-	699,760	construction of paroo furrow irrigation scheme weiwei ward
45	Ms Karamtagh Ltd	1,195,037		1,195,037	-	1,195,037	construction of kasitot metallic crush alale ward
46	Ms Sepulion Ltd	1,000,000		1,000,000	-	1,000,000	construction of kapsimotwo cattle dip chepareria ward



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47	Ms Yakner Company Ltd	1,200,000		1,200,000	-	1,200,000	construction of chepsurum mettalic crush at masol ward
48	Ms Chongis Contractors Ltd	1,000,000		1,000,000	-	1,000,000	construction of kokwopsis cattle dip at tapach
49	Chemangat Co Ltd	1,247,464		1,247,464	-	1,247,464	construction of parayon cattle dip at tapach
50	Limakal Contractors Ltd	1,000,000		1,000,000	-	1,000,000	metallic crush in koroswo lomut ward
51	Ms Chenangat Company Ltd	1,306,932		1,306,932	-	1,306,932	renovation of Nyarkulian cattle dip in Tapach
52	Ms Lomormor Enterprise Ltd	1,000,000		1,000,000	-	1,000,000	construction of nginnginat cattle dip chepareria ward
53	Ms Temoo Contractors Ltd	498,916		498,916	-	498,916	construction of bodabida shed at kanyarkwat
54	Ms Royels Ltd	499,148		499,148	-	499,148	construction of bodaboda shed at amaler masol ward
55	Ms Pablo Ltd	599,500		599,500	-	599,500	construction of bodaboda shed and office at ortum market
56	Ms Nomer Investment Co Ltd	3,451,928		3,451,928	-	3,451,928	proposed grading gravelling and culvert installation of mbwa moja-miti moja road
57	Lomut Invest Ci Ltd	796,746		796,746	-	796,746	maintenance works for hotel-africana-mawingo road

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58	Ms Aniel Gpr Company Ltd	316,500		316,500	-	316,500	Improvement and m maintenance work at
59	Lomut Invest Ci Ltd	796,746		796,746	-	796,746	maintenance works for hotel-africana-mawingo road
60	Kide Enterprise Company	2,059,928		2,059,928	-	2,059,928	Maintenance Works for Tangatanga - Town View
61	Ms Solyon Enterprise Ltd	1,997,354		1,997,354	-	1,997,354	upgrade of kitalakapel borehole to solar pumping
62	Cheptira Enterprise ltd	310,400		310,400	-	310,400	construction work for rehabilitation of the kalala-katut water furrow
63	Dowana Agencies Ltd	499,770		499,770	-	499,770	construction of kaporowo water project
64	Ms Sawarit Enterprises Ltd	199,900		199,900	-	199,900	construction of chepyomot water intake in siyoi ward
65	Ms Kapchok	200,160		200,160	-	200,160	repair of cheptokol borehole
66	Oslor Hardware	799,936		799,936	-	799,936	construction of san dam at nacheyat river
67	Pine Peak Company Ltd	1,998,000		1,998,000	-	1,998,000	cost of proposed installation solar panel at lobok in north pokot
68	Ms Chemak Investments Ltd	1,996,630		1,996,630	-	1,996,630	proposed upgrade of kiwawa boys borehole
69	Ms Ptukony Contractors Ltd	399,499		399,499	-	399,499	construction of nabwelangaberu

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							sand dam
70	Ms Sawarit Enterprises Ltd	399,930		399,930	-	399,930	repair of kaprech intake
71	Seito Constructors Ltd	310,000		310,000	-	310,000	power extension main at kringet university mobile water treatment pumping unit
72	Ms Seito Constructors Ltd	499,600		499,600	-	499,600	completion of tilak water intake
73	Ms Sikowo Enterprises Ltd	516,000		516,000	-	516,000	rehabilitation of kanyaltin water project
74	Ms Kaggaita Company Ltd	799,000		799,000	-	799,000	cost of proposed nakwijit water piping in north pokot
75	Ms Kaggaita Company Ltd	799,800		799,800	-	799,800	cost of upgrading piping of kompas borehole in north pokot
76	Ms Kaipamuso Company Ltd	1,498,750		1,498,750	-	1,498,750	cost of piping EREL-SISIT PIPELINE
77	Ms Karmatagh Ltd	599,000		599,000	-	599,000	cost of repairs of boreholes in alale ward
78	Ms Chepchoi Enterprise Company Ltd	999,800		999,800	-	999,800	Construction of amkongis sub surface dam in riwo ward
79	Ms Lerobi Investment Ltd	497,900		497,900	-	497,900	construction of lokornoi pipe extension

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80	Ms Shavaron Company Ltd	499,950		499,950	-	499,950	cost of piping cheptany water project in north pokot
81	Ms Muwawe Hydro Ltd	499,990		499,990	-	499,990	mogho water piping and supply project
82	Ms Skygo Construction Ltd	670,000		670,000	-	670,000	supply and delivery if assorted drilling and test pumping materials
83	Kapchok H/W Contractors Company Ltd	696,170		696,170	-	696,170	proposed pipeline extension for orolwo water supply
84	Ms Dann Water Company	999,000		999,000	-	999,000	proposed rehabilitation of tilak spring
85	Ms Cheotira Enter Ltd	599,970		599,970	-	599,970	proposed construction of koghin water intake in the lomut ward
86	Ms Koopil Enterprises Ltd	794,484		794,484	-	794,484	construction of kalas sand dam swarm ward
87	Maxco Engineering And Consultancy Co Ltd	999,977		999,977	-	999,977	construction of kongai sand dam north pokot
88	Dawn Ware Co Ltd	799,450		799,450	-	799,450	construction of chemakeu shallow well in kodich ward
89	Oslor Hardware	795,760		795,760	-	795,760	Proposed Construction of Mokongwo sand Dam
90	Ms Kaseketo Investment Ltd	699,845		699,845	-	699,845	Cost of Construction of sasak sand dam in

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							Alale ward
91	Ms Temoo Company Ltd	997,000		997,000	-	997,000	Cost of Construction of Amkongu Sub Surface dam in South Pokot Sub County
92	Ms Monges Company Ltd	698,352		698,352	-	698,352	Cost of Construction of Akwanga Sand dam in North Pokot Sub county
93	Ms Besoko Enterprises Ltd	1,999,800		1,999,800	-	1,999,800	Proposed Upgrade of Chebongbong borehole
94	Ms Prechon Enterprise Ltd	499,900		499,900	-	499,900	Cost of piping of chesta water to Centre
95	Denjo Holding Contractors Ltd	2,500,000		2,500,000	-	2,500,000	Cost of piping of Ilakochepony-Cherelio water supply in Lomut Ward
96	Lopalpel Limited	699,700		699,700	-	699,700	Cost of Construction of lowasile sand dam in Kiwawa ward
97	Moghtany Enterprise Ltd	699,926		699,926	-	699,926	Cost of construction of Lomiro sand dam in Kiwawa Ward
98	Ms Sool Agencies Ltd	1,600,000		1,600,000	-	1,600,000	proposed chain-link fencing for youth empowerment centre at makutano
99	Co Tourisn	2,800,000		2,800,000	-	2,800,000	community labour based

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100	Ms Tapuk Contractors Ltd	1,299,200		1,299,200	-	1,299,200	proposed levelling of sports field at nyarkulian primary school tapach
	<b>Sub-Total</b>	<b>118,759,356</b>	<b>-</b>	<b>115,201,458</b>	<b>3,557,898</b>	<b>110,613,708</b>	
	<b>Supply Of Goods</b>						
1	Jayesh Auto Distributors Ltd	226,250	2019-2020	-	226,250		Supply and Delivery of service and Spare parts for KCA 344F
2	Jayesh Auto Distributors Ltd	89,400	2019-2020	-	89,400		Supply and Delivery of Service and Spare parts for KCA 343F
3	Glowan Limited	95,500	2019-2020	-	95,500		Supply and Delivery of Cleaning materials
4	Safaricom Limited	44,997	2019-2020	-	44,997		Supply and Delivery of samsung A10S
5	Samcom General Contractors Ltd	196,280	2019-2020	-	196,280		Supply and Delivery of Motor vehicle Spare parts for KAW 725z
6	Haltons Investments	80,000	2019-2020	-	80,000		Supply of firewood
7	Safaricom Limited	197,996	2019-2020	-	197,996		Supply and Delivery of Smart Phone and Tablets for the Ministry of Health
8	Jayesh Auto Distributors Ltd	352,000	2019-2020	-	352,000		Supply and Delivery of Motor vehicle Spare parts
9	Mtelo Enterprise Ltd	1,250,000	2019-2020	-	1,250,000		Supply and Delivery of Motor Vehicle Spare parts and Services

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10	Yamin Pharmaceuticals Ltd	5,968,916	2019-2020	-	5,968,916	Supply and Delivery of Medical drugs for Kacheliba Sub County Hospital
11	Yamin Pharmaceuticals Ltd	5,968,916	2019-2020	-	5,968,916	Supply and Delivery of Medical drugs for Sigor Sub County Hospital
12	Isopharm Limited	4,959,026	2019-2020	-	4,959,026	Supply and Delivery of Medical drugs, Non-Pharmas and Laboratory Items for KCRH
13	Lalwasuam Solutions	961,200	2019-2020	-	961,200	Supply and Delivery of Medical Records 812574
14	Muzna Pharmaceuticals Ltd	5,978,250	2019-2020	-	5,978,250	Supply and Delivery of Medical drugs for chepareria Sub County Hospital
15	Jayesh Auto Distributors Ltd	1,119,000	2019-2020	-	1,119,000	Supply and delivery of motor Vehicle spare parts and Services
16	Jayesh Auto Distributors Ltd	35,300	2019-2020	-	35,300	Supply and Delivery of Spare parts for KCA 484F
17	Jayesh Auto Distributors Ltd	326,250	2019-2020	-	326,250	Supply and Delivery Service of Spare parts for 24CG030A
18	Kenya Animal Genetic Resources Center	3,097,600	2019-2020	-	3,097,600	Supply and delivery of artificial Insemination Materials

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19	Jayesh Auto Distributors Ltd	2,250,000	2019-2020	-	2,250,000	Supply and Delivery of Synthetic Oil hydraulic and gear oil from Jayesh
20	Beezettech Limited	83,500	2019-2020	-	83,500	Supply and Delivery of General Office Supplies and Stationaries
21	Jayesh Auto Distributors Ltd	298,500	2019-2020	-	298,500	Supply and Service of Motor Vehicle 24CG017A
22	Stanley Kanyi	61,500	2019-2020	-	61,500	Supply and Delivery of News Paper for Chief Officer for Water and Irrigation office
23	Peter Esinyen	20,600	2019-2020	-	20,600	Supply of fuel and Lubricants for the 24CG 048A
24	Northern Kapsot Ltd	316,800	2019-2020	-	316,800	Supply and Delivery of Office Stationaries
25	Hardcore Builders Ltd	44,800,000	2019-2020	43,400,000	1,400,000	Supply and Installation of Lightening Arrestors Final payment
26	Pan African Equipment Ltd	35,000,460	2019-2020	-	35,000,460	Supply and Delivery of Agricultural Machines (Tractors and trailers)
27	Ms Hensam Enterprises Ltd	1,458,070		1,458,070	-	1,458,070 proposed electrical works for ywalateke ward, staff house and maternity block



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28	Ms Silom Cintractors Ltd	250,908		250,908	-	250,908	proposed electrical works at losam dispensary
29	Ms Cherangany Electricals Ltd	4,599,400		4,599,400	-	4,599,400	installation of electrical distribution board at kapenguria referral
30	Satonec Agencies Ltd	1,094,610		1,094,610	-	1,094,610	curtain for KCRH
31	Minamoru Contractors Ltd	802,650		802,650	-	802,650	supply and delivery and installment if solar lighting at seker
32	Minamoru Contractors Ltd	943,900		943,900	-	943,900	supply and delivery and installment if solar lighting at Endough
33	Ms Masho Hill Company Ltd	638,000		638,000	-	638,000	Supply and delivery of computer and Computer accessories
34	Kapenguria V,T,C	2,000,000		2,000,000	-	2,000,000	Payment for supply and delivery of laptops
35	Sondany Enterprises Ltd	3,543,998		3,543,998	-	3,543,998	supply and delivery of maize seeds certified to county government of west pokot
36	Limakai Building Contractors	200,000		200,000	-	200,000	supply and delivery of maize seeds certified to county government of west pokot
37	Sondany Enterprises Ltd	3,901,000		3,901,000	-	3,901,000	supply and delivery of firms inputs

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38	Kalong Contractors Ltd	1,999,540		1,999,540	-	1,999,540	supply and delivery of pvr pipes materials
39	Paves Vetegro Ltd	1,195,200		1,195,200	-	1,195,200	artificial insemination kits and sexed semen for siyoi ward
40	Paves Vetegro Ltd	606,300		606,300	-	606,300	supply and delivery of lap equipment's
41	Kapgaita Company Ltd	499,500		499,500	-	499,500	supply and delivery of acaricides for lomut and siyoi
42	Ms Kalong Contractors Ltd	1,389,204		1,389,204	-	1,389,204	renovation of veterinary laboratory
43	Aschliff	264,000		264,000	-	264,000	supply and delivery of boma Rhodes bales for nasukuta farm
44	Ms Aleput Self Help Group	100,000		100,000	-	100,000	cost of establishing tree nursery of aleput in mnagei ward
45	Ms Voen Investment Ltd	1,265,700		1,265,700	-	1,265,700	payment for assorted borehole material
46	Ms Karamtagh Ltd	495,900		495,900	-	495,900	repair of lokitalauyan water tanks
47	Kariama Women Group	100,000		100,000	-	100,000	establishment of tree nursery of kariama w.g
48	Ms Tambul Tree Nursery	300,000		300,000	-	300,000	cost of establishing tombul tree nursery at sook
49	Ms Morkoken Women Group	100,000		100,000	-	100,000	establishment of tree nursery
50	Ms Karandil Ltd	496,750		496,750	-	496,750	supply and delivery of general office supplies

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51	Ms Mazeki Trading Company	1,948,150		1,948,150	-	1,948,150	cost of supply and delivery of borehole materials
52	Ms Watiwat Distributors Ltd	1,499,519		1,499,519	-	1,499,519	cost of proposed kongelai tree nursery in north pokot
53	Ms Chomiot Enterprise Ltd	83,000		83,000	-	83,000	printing departmental flyers
54	Magal Ecoworld Consults Environmental Planning	850,000		850,000	-	850,000	environmental impact assessment for drilling 23 borehole
55	Ms Dawn Water Co Ltd	52,470		52,470	-	52,470	supply and delivery of pipes and fittings for borehole repairs
56	Ms Dawn Water Co Ltd	967,750		967,750	-	967,750	renovation of chepnyal tree nursery sook
57	Ms Skygo Construction Ltd	508,000		508,000	-	508,000	cost if engine pump
58	Ms Water Resources Authority	273,500		273,500	-	273,500	Cost of ground Water Permit for 17 boreholes in West Pokot County
59	Ms Kasemat General Suppliers And Repairs	400,000		400,000	-	400,000	Cost of New Engine for GK631A Isuzu Demax Chesis
60	Ms Vital Point Enterprises	180,000		180,000	-	180,000	supply and delivery of polo t-shirts for county community service programme
61	Ms Haltons Investment	1,750,000		1,750,000	-	1,750,000	supply and delivery of polo t-shirt
62	Kplc	128,570		128,570	-	128,570	electricity bill

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63	West Kenya Securities Ltd	1,889,975		1,889,975	-	1,889,975	supply and delivery of coffee seedlings
64	Ms Agricultural Development Corporation	15,000,000		15,000,000	-	15,000,000	supply and delivery of breeding bulls
65	Lerobi Investment Ltd	475,000		475,000	-	475,000	supply and delivery of pyrethrum seedlings
66	Jayesh Auto Distributors Ltd	237,400		237,400	-	237,400	Supply of spare parts
67	Futuretech Computer Solution	363,000		363,000	-	363,000	Supply & delivery of computers
68	Kitale Pacific Satellites	125,732		125,732	-	125,732	Supply of fuel
69	Mtelo Enterprises Ltd	7,110,000		7,110,000	-	7,110,000	Supply and Delivery of Fuel
70	Jayesh Auto Distributors Ltd	170,000		170,000	-	170,000	Purchase of tyres for KBR 838u
71	Keilklein General Suppliers Ltd	180,000		180,000	-	180,000	Spare parts
72	Kplc	2,078,255		2,078,255	-	2,078,255	Bills
73	Chepareria Bookshop And Stationary	174,500		174,500	-	174,500	Supply and delivery of computers
74	Shadornabo Investments	250,200		250,200	-	250,200	Supply and delivery of services
75	Ms Swomorock Enterprise Ltd	39,960		39,960	-	39,960	Supply and delivery of milk
76	M/S Kipurpur	128,000		128,000	-	128,000	Payment co ltd
77	Pensha Enterprises Ltd	172,950		172,950	-	172,950	Supply & delivery of cleaning materials
78	Swomorock Enterprises Ltd	99,990		99,990	-	99,990	Supply & delivery of fresh milk
79	Damasha Enterprises Ltd	141,000		141,000	-	141,000	Supply & delivery if office stationary

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80	Mtelo Enterprises Ltd	246,390		246,390	-	246,390	Spare parts for 24CGo34j
81	Mercydot Enterprise	553,047		553,047	-	553,047	Delivery of Cleaning Materials
82	Glowan Ltd	999,000		999,000	-	999,000	Cost of supply and delivery ails
83	Nizzar Auto Ltd	75,300		75,300	-	75,300	Cost of supply and delivery cd tyres tubes
84	Mame Agencies Ltd	179,400		179,400	-	179,400	Cost of supply and delivery spare parts
85	Shardonarbo Investment	91,300		91,300	-	91,300	Repair supply and delivery of spare parts
86	Meds-Mission For Essential Drugs	5,810,166		5,810,166	-	5,810,166	Cost for medical drugs
87	Daynems Electronics	324,800		324,800	-	324,800	Cost of electrical items for KCRH
88	Kosoywa Investment Ltd	196,000		196,000	-	196,000	Supply of firewood for oct,nov,dec
89	Kosoywa Investment Ltd	118,000		118,000	-	118,000	Supply And delivery of cereals
90	Korsich Enterprise Ltd	186,900		186,900	-	186,900	Cleaning material for chepareria sub-c hos
91	Skygo Construction Co	91,000		91,000	-	91,000	Supply of firewood and charcoal chepareria hos
92	Teresp Company Ltd	89,000		89,000	-	89,000	Supply and delivery of photocopier
93	Davnema Electronics	35,380		35,380	-	35,380	Digging and grilling for kcrh
94	Mtelo Enterprises Ltd	45,900		45,900	-	45,900	Supply & delivery of m.v spare parts
95	Maltutu Youth	369,170		369,170	-	369,170	Supply of office

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	Enterprises Ltd					stationeries	
96	Perur Yoo Investment	220,000		220,000	-	220,000	Supply & delivery of cleaning materials
97	Deumba Enterprise	109,200		109,200	-	109,200	Cost of cereals
98	Kebifre Investment	170,000		170,000	-	170,000	Cost of fresh food
99	Deumba Enterprise	221,937		221,937	-	221,937	Cost of cleaning materials
100	Mwajoka General Supplies	503,860		503,860	-	503,860	Food payment kacheliba
101	Sondany Enterprises	300,700		300,700	-	300,700	Payment for cereals
102	Kemsa	2,283,828		2,283,828	-	2,283,828	Medical drugs for county govnt
103	Keilklein Gen Suppliers Ltd	349,300		349,300	-	349,300	Supply and delivery of office stationeries
104	Safaricom Ltd	119,500		119,500	-	119,500	Supply and delivery of sumsung galaxy
105	Safaricom Ltd	37,499		37,499	-	37,499	Supply and delivery of sumsung galaxy
106	Ms Mawamatt Supermarket Ltd	43,200		43,200	-	43,200	Supply and delivery of curtain rod fitting
107	Keilklein General Suppliers Ltd	360,400		360,400	-	360,400	Supply and delivery of catering materials
108	Ms Shadornabo Investment	113,300		113,300	-	113,300	Supply and delivery of motorvehicles spare parts
109	Keporiak Ltd	112,400		112,400	-	112,400	Supply and delivery of learning materials
110	Victory Servise	262,000		262,000	-	262,000	Payment of motorvehicle fuel diesel
111	Mtelo Enterprises Ltd	426,540		426,540	-	426,540	Supply of service part
112	Kumat Company	100,000		100,000	-	100,000	Supply & delivery of fresh milk

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113	Toyota Kenya Ltd	618,595		618,595	-	618,595	supply of motorcycles accessories
114	Kapgaita	249,500		249,500	-	249,500	supply of animal vaccines for nasukuta
115	Paves Vetagro Ltd	67,200		67,200	-	67,200	supply and delivery of accaricides
116	Paves Vetagro Ltd	2,911,000		2,911,000	-	2,911,000	supply & delivery of various vaccines
117	Hybrid General Supplies	44,100		44,100	-	44,100	supply and delivery of motor vehicles part
118	Kenya Power	200,544		200,544	-	200,544	bills
119	Hybrid General Supplies	95,450		95,450	-	95,450	supply of spare parts
120	Hybrid General Supplies	33,000		33,000	-	33,000	supply an delivery of spare parts
121	Jayesh Auto Distributors Ltd	175,670		175,670	-	175,670	supply of tyres and spare parts
122	Ms Keporiak Ltd	235,000		235,000	-	235,000	supply of staff and enforcers uniform
123	Postal Corporation	6,550		6,550	-	6,550	Annual rental
124	MS Victory Service Station	496,301		496,301	-	496,301	supply of fuel
125	Mtelo Enterprises Ltd	27,000		27,000	-	27,000	supply & delivery of battery & spare parts
126	Ms Chwachwa Solution Ltd	477,400		477,400	-	477,400	Supply and delivery of computers
127	Ms Lisa Computers General Supplies	332,726		332,726	-	332,726	Supply and delivery of computers
128	Katingoy Enterprises Ltd	948,741		948,741	-	948,741	Extension of permanent office
129	Shardonabo Investment	329,600		329,600	-	329,600	Supply Parts of Governors
130	Yusanga Enterprise	542,000		542,000	-	542,000	Purchase and

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	Ltd						delivery of office furniture
131	Ms Jayesh Auto Distributors Ltd	103,600		103,600	-	103,600	Spare Parts for 486F Toyota Fortuner
132	M/S Enet Technology	625,480		625,480	-	625,480	Supply installation
133	Silom Contr Cmp Ltd	137,914		137,914	-	137,914	Supply & delivery of security uniforms
134	Kaipa Musi Cmpny Ltd	498,800		498,800	-	498,800	Supply & delivery of motorbike
135	Shadornabo Investment	165,500		165,500	-	165,500	Supply and delivery of spare parts
136	Kipurpur Cmpny Ltd	107,500		107,500	-	107,500	Supply & delivery of laptop
137	Mane Agencies Ltd	158,650		158,650	-	158,650	Supply & delivery of office stationery
138	Paves Vetagro Ltd	501,966		501,966	-	501,966	Supply and delivery of oestroplan
139	Kenya Animal Genetic Resource Centre	3,097,600		3,097,600	-	3,097,600	Artificial insemination
	<b>Sub-Total</b>	<b>207,631,596</b>	<b>-</b>	<b>137,253,356</b>	<b>70,378,240</b>	<b>93,853,356</b>	
	<b>Supply Of Services</b>						
1	Kenya Industrial Estates (Kie)	4,000,000	2019-2020	3,500,000	500,000		Final Payment for Conducting Feasibility Study of Mango and Milk Processing Plant
2	Kenya Power And Lighting Corporation (KPLC)	7,913,315	2019-2020	-	7,913,315		Payment of electricity bill for street lights
3	Kapenguria Water & Sanitation Co.	24,000	2019-2020	-	24,000		Payment for Water bills Supplied to Chief



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							Officers water office
4	Kenya Power And Lighting Corporation (KPLC)	822,291	2019-2020	-	822,291		Payment Electricity bill for Cheptuya Sunflower factory
5	Shadornabo Investments	77,500	2019-2020	-	77,500		Payment for Supply and Delivery of Service for KBY 463C
6	Jayesh Auto Distributors Ltd	191,300	2019-2020	-	191,300		Payment for Supply and Delivery of Service and Spare parts for KCA 343F
7	Mankos Agencies Ltd	127,759	2019-2020	-	127,759		Payment for Service for 24CG 098A Toyota Prado
8	Pearl More Limited	170,700	2019-2020	-	170,700		Payment for Service for KCA 345F
9	African Touch Safaris Ltd	56,200	2019-2020	-	56,200		Payment for Air Ticketing Service
10	North Rift Radio	11,600	2019-2020	-	11,600		Payment for Radio talk
11	African Touch Safaris Ltd	67,250	2019-2020	-	67,250		Payment for the Provision of Air Travel service
12	Kenya Postal Service Corporation	14,000	2019-2020	-	14,000		Payment for rental fees for Private Post Box No.49 Kapenguria Service
13	Shadornabo Investments	97,300	2019-2020	-	97,300		Payment for Supply and Delivery of Service for KBY 463C
14	West Pokot CHMT	12,128,454		12,128,454	-	12,128,454	foregone user fee

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							disbursement
15	Samcom General Contractors	192,800		192,800	-	192,800	Motorvehicle maintenance
16	Shadornabo Investments	298,700		298,700	-	298,700	service for 24CG049A
17	Mtelo Enterprises Ltd	186,200		186,200	-	186,200	Motorvehicle maintenance
18	Shadornabo Investments	49,300		49,300	-	49,300	Motorvehicle maintenance
19	Toyota Kenya Ltd	381,384		381,384	-	381,384	Motorvehicle maintenance
20	Toyota Kenya Ltd	463,581		463,581	-	463,581	Motorvehicle maintenance
21	Toyota Kenya Ltd	34,714		34,714	-	34,714	Motorvehicle maintenance
22	Shadornabo Investments	172,350		172,350	-	172,350	Service for gka93x ford ranger
23	Mtelo Enterprises Ltd	132,000		132,000	-	132,000	Motorvehicle maintenance
24	Shadornabo Investments	215,000		215,000	-	215,000	Service for KBG 218C
25	Hybrid General Supply	57,150		57,150	-	57,150	Motorvehicle maintenance
26	Sirwo Enterprises Ltd	106,200		106,200	-	106,200	Provision of conference lunches
27	Jayesh Auto Distributors Ltd	132,700		132,700	-	132,700	Service
28	Jayesh Auto Distributors Ltd	87,000		87,000	-	87,000	Service
29	Jayesh Auto Distributors Ltd	104,800		104,800	-	104,800	Service
30	Shadornabo Investments	230,400		230,400	-	230,400	Motor Vehicle maintenance GKA893x

**WEST POKOT COUNTY EXECUTIVE**  
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31	Ms Shadirnabo	108,000		108,000	-	108,000	Payment to service 24cg028x
32	Ms Jayesh Auto Distributors Ltd	67,700		67,700	-	67,700	Delivery and service for kby639c
33	Ms Mfi Documents solution Ltd	49,648		49,648	-	49,648	Renewal services for contract
34	Skyneest County Hotel	1,500,000		1,500,000	-	1,500,000	Training
35	Ms Shadirnabo Investment	64,000		64,000	-	64,000	
36	Kalya Fm	104,400		104,400	-	104,400	Radio talk
37	Skyneest County Hotel	275,250		275,250	-	275,250	Conference package
38	Ms Nation Media Group Ltd	356,120		356,120	-	356,120	Advertisement
39	Shadornabo Investments	229,100		229,100	-	229,100	service
40	Jayesh Autho Distributors	56,100		56,100	-	56,100	Service
41	West Field Motors Ltd	136,643		136,643	-	136,643	Service
42	Mtelo Enterprises Ltd	80,000		80,000	-	80,000	Service
43	Mane Agencies Ltd	104,500		104,500	-	104,500	Service and repair
44	Kencheto Company Ltd	67,480		67,480	-	67,480	Cost of supplying and catering services
45	Northern Kapsot Ltd	275,000		275,000	-	275,000	Cost of supply and catering service
46	Mtelo Enterprises Ltd	264,950		264,950	-	264,950	Payment for maintenance
47	Mtelo Enterprises Ltd	52,900		52,900	-	52,900	Payment for maintenance
48	Haltons Investment	60,000		60,000	-	60,000	
49	Kalya FM	69,600		69,600	-	69,600	Radio Talk
50	Koopan Limited	155,800		155,800	-	155,800	Supply and delivery of training materials

**WEST POKOT COUNTY EXECUTIVE**  
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51	Kumat Company	89,400		89,400	-	89,400	Catering service of agr land and irrigation
52	Jayesh Autho Distributors Ltd	381,000		381,000	-	381,000	Repairs
53	Jayesh Auto Distributors	160,000		160,000	-	160,000	service for KCA315f Toyota Hilux
54	Kumat Cmpny Ltd	108,900		108,900	-	108,900	supply & delivery of catering services
55	KSG-Lower Kabete	140,360		140,360	-	140,360	fee
56	Damasha Enterorise Ltd	129,800		129,800	-	129,800	supply and catering services in cooperative
57	Hybrid General Supplies	179,700		179,700	-	179,700	motorvehicles maintenance for 24cg048a
58	North Rift Radio	34,800		34,800	-	34,800	radio talk
59	KSG-Lower Kabete	140,360		140,360	-	140,360	tuition fees
60	Cetral Garage Ltd	404,986		404,986	-	404,986	Repair of KCA
61	Nita	1,565,713		1,565,713	-	1,565,713	Payment for 2123 county employee
62	National Industrial Training Authority	1,777,185		1,777,185	-	1,777,185	Payment for 1623 county employees
63	Gumbo & Associates	2,000,000		2,000,000	-	2,000,000	Payment of asal fees
	<b>Sub-Total</b>	<b>39,735,342</b>	-	<b>29,662,128</b>	<b>10,073,215</b>	<b>26,162,128</b>	
	<b>Grand Total</b>	<b>534,072,900</b>	-	<b>441,296,903</b>	<b>92,775,996</b>	<b>347,449,390</b>	

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**ANNEX 3 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance		Comments
					2019/2020	2018/2019	
		a	b	c	d=a-c		
<b>Senior Management</b>							
<b>Sub-Total</b>		-		-	-	-	
<b>Middle Management</b>							
<b>Sub-Total</b>		-		-	-	-	
<b>Unionisable Employees</b>							
<b>Sub-Total</b>		-		-	-	-	
<b>Others (specify)</b>							
Payroll check off dues		13,756,222	2018-2019	11,465,601	2,290,621	13,756,222	Statutory deductions
Payroll check off dues		44,627,448	2019-2020	-	44,627,448	-	Statutory deductions
<b>Sub-Total</b>		<b>58,383,670</b>		<b>11,465,601</b>	<b>46,918,069</b>	<b>13,756,222</b>	
<b>Grand Total</b>		<b>58,383,670</b>		<b>11,465,601</b>	<b>46,918,069</b>	<b>13,756,222</b>	

**WEST POKOT COUNTY EXECUTIVE**  
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**ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLE**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstandin	Outstandin	Comments
					g Balance	g Balance	
		a	b	c	2019/2020	2018/2019	
					d=a-c		
<b>Amounts due to National Govt Entities</b>							
1. Kenya Revenue Authority	PAYEE	34,872,247		34,872,247	-	17,872,247	Statutory deductions
2. Kenya Revenue Authority	WVAT	3,184,628		3,184,628	-	877,714	Statutory deductions
3. Kenya Revenue Authority	WIT	11,217,194		11,217,194	-	3,288,229	Statutory deductions
4. Ministry of Health	Payment of health workers.	211,133,707	2013-2014	172,249,260	38,884,447	-	The county is yet to receive communication from MOH
<b>Sub-Total</b>							
		<b>260,407,776</b>		<b>221,523,329</b>	<b>38,884,447</b>	<b>22,038,190</b>	
<b>Amounts due to County Govt Entities</b>							
<b>Sub-Total</b>							
		-		-	-	-	
<b>Amounts due to Third Parties</b>							
<b>Sub-Total</b>							
		-		-	-	-	
<b>Others (specify)</b>							

**WEST POKOT COUNTY EXECUTIVE**  
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<b>Sub-Total</b>		-		-	-	-	
<b>Grand Total</b>		260,407,776		221,523,329	38,884,447	22,038,190	

**WEST POKOT COUNTY EXECUTIVE**  
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**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**


Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(KShs.)	(KShs.)	(KShs.)	(KShs.)	(KShs.)
	2018/19				2019/20
Land	11,820,000	-	-	-	11,820,000
Buildings and structures	1,017,219,340	160,537,203	-	-	1,177,756,543
Transport equipment	69,043,400	1,677,595	-	-	70,720,995
Office equipment, furniture and fittings	31,398,231	25,288,265	-	-	56,686,496
ICT Equipment	-	2,947,293	-	-	2,947,293
Machinery and Equipment	171,954,446	31,669,947	-	-	203,624,393
Heritage and cultural assets	-	-	-	-	-
Biological assets	177,069,455	103,720,265	-	-	280,789,720
Intangible assets	-	-	-	-	-
Infrastructure assets- Roads, Rails	831,813,677	430,170,846	-	-	1,261,984,523
Work in progress	-	-	-	-	-
<b>Total</b>	<b>2,310,318,549</b>	<b>756,011,414</b>	<b>-</b>	<b>-</b>	<b>3,066,329,963</b>

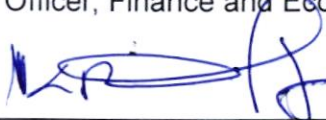



**WEST POKOT COUNTY EXECUTIVE**  
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**ANNEX 6 – INTER-ENTITY TRANSFERS**

Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount Confirmed as received	difference	explanation
					KShs.	KShs.		
County Assembly	93,221,000	115,515,000	203,339,069	211,907,419	623,982,488	623,982,488	-	
County Bursary and Infrastructure	56,000,000	30,000,000	322,000,000	-	408,000,000	408,000,000	-	
County Car Loan and Mortgage Fund	-	-	-	-	-	-	-	
<b>Total</b>	<b>149,221,000</b>	<b>145,515,000</b>	<b>525,339,069</b>	<b>211,907,419</b>	<b>1,031,982,488</b>	<b>1,031,982,488</b>	<b>-</b>	

  
 Chief Officer, Finance and Economic Planning

  
 Clerk, West Pokot County Assembly

  
 Chief Officer, Ministry of Education and Vocational Training (for Bursary Fund)

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**ANNEX 6 CONTINGENT LIABILITIES REGISTER**

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs.	Expected date of payment	Remarks
1						
2						
3						
4						
5						

**WEST POKOT COUNTY EXECUTIVE**  
**Reports and Financial S'tatements**  
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**ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT**

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