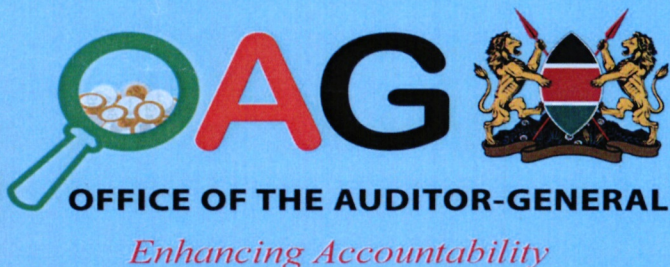


REPUBLIC OF KENYA



REPORT

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THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF WEST POKOT

**FOR THE YEAR ENDED
30 JUNE, 2022**



WEST POKOT COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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1. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 33 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The *entity's* day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Catherine Mukenyang
2.	Ag. Clerk of the County Assembly	Daniel Kakosom Dapamuke
3.	Ag. Deputy Clerk	Benedict Pkiach Toroitich
4.	Director Budget & Fiscal Analysis	Lucia Chenanga
5.	Director Finance & Accounts	Denis Plapan Rotich
6.	Director Human Resource	Edgar Kitilit
7.	Director Committee Services	Anthony Ptoo Lochap
8.	Senior Internal Auditor	Solomon Chemeltorit

(c) Fiduciary Management

West Pokot County Assembly
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The key management personnel who held office during the year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Ag. Clerk	Daniel Kakosom Dapamuke
2.	Chief Finance Officer	Denis Plapan Rotich
3.	Principal Finance Officer	Amos Kisang
4.	Principal Accountant	John Madaa Takaramoi
5.	Head of Procurement	Vicky Cherop Ndege
6.	Senior Internal Auditor	Solomon Chemeltorit

Key Entity Information and Management

(d) Fiduciary Oversight Arrangements

Audit Committee

This is a requirement of each public entity as per the Public Finance Management Act regulations 2015. The Audit Committee is required to have timely and regular sittings and come up with an annual report that must highlight its effectiveness, its calendar of activities, the audit charter and significant issues considered by the committee. Some of its roles include:

- Review the annual financial statements, and consider whether they are complete, consistent with information known to committee members, and reflect appropriate accounting principles
- Review other sections of the annual report and regulatory filings before release and consider the accuracy and completeness of information

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

- Review with management and the external auditors all matters required to be communicated to the committee under generally accepted auditing standards.

County Public Accounts Committee

Established under the West Pokot County Assembly standing orders 199(1) and its responsibilities are:

- Examine the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly
- Examine the reports, accounts and workings of the county public investments

County Budget and appropriation committee

Established under the West Pokot County Assembly Standing Order 200 and its responsibilities are:

The functions of the Committee shall be to-

- Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget,
- Discuss and review the estimates and make recommendations to the County Assembly;
- Examine the County Budget Policy Statement presented to the County Assembly;
- Examine Bills related to the national budget, including Appropriations Bills; and

- Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

The Senate Public Accounts Committee

The Public Accounts Committee is established pursuant to the provisions of S.O. No. 205. It consists of a chairperson and not more than sixteen other Members.

- The Public Accounts Committee is responsible for the examination of the accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit.
- The Public Accounts Committee constituted immediately following the general election shall serve for a period of three calendar years and that constituted thereafter shall serve for the remainder of the parliamentary term.

(e) Entity Headquarters

P.O. Box 06 - 30600

County Assembly Building

KAPENGURIA, KENYA

(f) Entity Contacts

Telephone: (254) 053 - 2015000

E-mail: info@westpokotasassembly.go.ke

Website: www.westpokotasassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Kenya Commercial Bank Ltd

P.O Box 396 – 30600

Kapenguria, Kenya

(h) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. Foreword By the Clerk Of The Assembly

In the financial year 2021/2022, the County Assembly carried out various activities in line with the programs set out in the Assembly's Medium Term Expenditure framework Budget. Below are some of the highlights of the Assembly's performance during the financial year:

2.1 Budget performance

The County Assembly passed its 2021-2022 budget and was assented to on 20th June 2020. A supplementary budget was also passed and assented to on 03rd January 2022. Despite some challenges during the financial year the County Assembly was able to implement its programs and absorbed 96% of its total budget. Only Kshs 22,350,676 was utilised on development related expenditure representing a 66% absorption rate.

2.2 Operational Performance

In the financial year 12 bills were passed, 230 motions debated and 30 reports tabled. The Assembly was less vibrant owing to the fact that it was an electioneering period. Below are the County Assembly committees and their mandate:

SELECT COMMITTEES.

1. HOUSE BUSINESS COMMITTEE

MANDATES

- (a) Prepare and, if necessary, from time to time adjust the County Assembly Calendar with the approval of the County Assembly;
- (b) Monitor and oversee the implementation of the County Assembly Business and programs.
- (c) Implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly;
- (d) Determine the order in which the reports of Committees shall be debated in the County Assembly;
- (e) May take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be.

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

(f) Consider such matters as may from time to time arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the County Assembly.

(g) Consider and report on all matters relating to these Standing Orders.

(h) Propose amendments to these Standing Orders and any such amendments shall upon approval by the County Assembly; take effect at the time appointed by the County Assembly.

(i) Propose rules for the orderly and effective conduct of committee business and any such rules, shall upon approval by the County Assembly, continue in force until amended or repealed by the County Assembly.

(j) Any rules approved under paragraph (i) shall be annexed to the Standing Orders and shall be binding upon Committees to the same extent as these Standing Orders.

2. COMMITTEE ON SELECTION.

MANDATE

-The Committee on Selection shall nominate members to serve in Committees, save for the membership of the County Assembly Procedure and Business Committee and Committee on Appointments.

3. COMMITTEE ON APPOINTMENTS

MANDATE.

- The Committee on Appointments shall consider, for approval by the County Assembly, appointments under Articles 179(2) of the constitution.

4. COUNTY PUBLIC ACCOUNTS AND INVESTMENTS COMMITTEE.

MANDATES

-The examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit.

- The examination of the reports, accounts and workings of the county public investments;

- the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices: Provided that the Committee shall not examine any of the following, namely:

- Matters of major County or National Government policy as distinct from business or commercial functions of the public investments;

(ii) Matters of day-to-day administration; and,

(iii) Matters for the consideration of which machinery is established by any special statute under which a particular county public investment is established.

5. COUNTY BUDGET AND APPROPRIATIONS COMMITTEE

MANDATES

-Investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the county budget,

-Discuss and review the estimates and make recommendations to the County Assembly;

-Examine the County Budget Policy Statement presented to the County Assembly;

- Examine Bills related to the national budget, including Appropriations Bills; and

-Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

6. COMMITTEE ON IMPLEMENTATION

MANDATES

- The Committee shall scrutinize the resolutions of the County Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine –

(a) Whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and

(b) Whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary.

- The Committee may propose to the County Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status without justifiable reasons.

7. COMMITTEE ON DELEGATED COUNTY LEGISLATION

MANDATES

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

- Whenever a statutory instrument is submitted to the County Assembly pursuant the Constitution, any law or these Standing Orders, the statutory instrument shall, unless a contrary intention appears in the relevant legislation, be laid before the County Assembly by the Chair of the relevant Standing Committee, or any other member and shall thereafter stand referred to the Committee on Delegated County Legislation.

- The Committee shall consider in respect of any statutory instrument whether it-

(a) is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law;

(b) infringes on fundamental rights and freedoms of the public;

(c) contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of the County Assembly;

(d) contains imposition of taxation;

(e) Directly or indirectly bars the jurisdiction of the Courts;

(f) gives retrospective effect to any of the provisions in respect of which the Constitution or the Act does not expressly give any such power;

(g) involves expenditure from the County Revenue Fund or other public revenues;

(h) is defective in its drafting or for any reason the form or purport of the statutory instrument calls for any elucidation;

(i) appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made;

(j) appears to have had unjustifiable delay in its publication or laying before County Assembly;

(k) Makes rights, liberties or obligations unduly dependent upon non-reviewable decisions;

(l) Makes rights, liberties or obligations unduly dependent insufficiently defined administrative powers;

(m) Inappropriately delegates legislative powers;

(n) Imposes a fine, imprisonment or other penalty without express authority having been provided for in the enabling legislation;

(o) appears for any reason to infringe on the rule of law;

(p) Inadequately subjects the exercise of legislative power to County Assembly scrutiny; and,

(q) Accords to any other reason that the Committee considers fit to examine.

(4) If the Committee-

(a) Resolves that the statutory instrument, be acceded to, the Clerk shall convey that resolution to the relevant county department or the authority that published the statutory instrument.

(b) does not accede to the statutory instrument, the Committee may recommend to the County Assembly that the County Assembly resolves that all or any part of the statutory instrument be annulled and if the instrument if a resolution is passed by the County Assembly within twenty days on which it next sits after the instrument laid before it under paragraph (2), that all or part of the statutory instrument be annulled, the instrument or part thereof shall henceforth stand annulled.

(5) In this standing order, “statutory instrument” means any rule, order, regulation, direction, form, tariff of costs or fees, letter patent, commission, warrant, proclamation, by-law, resolution, guideline or other instrument issued, made or established in the execution of a power conferred by or under an Act of the County Assembly under which that statutory instrument or subsidiary legislation is expressly authorised to be issued”

8. LIAISON COMMITTEE

MANDATES

- Guide and co-ordinate the operations, policies and mandates of all Committees;
- Deliberate on and apportion the annual operating budget among the Committees;
- Consider the programs of all Committees, including their need to travel and sit away from the precincts of County Assembly;
- Ensure that Committees submit reports as required by these Standing Orders;
- Determine, whenever necessary, the committee or committees to deliberate on any matter; and
- Give such advice relating to the work and mandate of select committees as it may consider necessary;
- The Liaison Committee shall consider reports of Committee that have not been deliberated by the County Assembly and shall report to the County Assembly on the consideration of such reports.

STANDING (SECTORAL) COMMITTEES.

Standing committees and their subject matter respectively assigned to them shall be set out in the second schedule.

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

MANDATES OF STANDING COMMITTEES.

- (a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) Study the program and policy objectives of departments and the effectiveness of the implementation;
- (c) Study and review all county legislation referred to it;
- (d) Study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (e) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- (f) To vet and report on all appointments where the Constitution or any law requires the County Assembly to approve, except those under Standing Order 198 (Committee on Appointments); and
- (g) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

SUCSESSES OF THE PERIOD AND ITS OVERSIGHT ROLE

The West Pokot county assembly committees both select and standing committees did a tremendous work over the period by passing several bills and regulations and doing several oversights to various county government departments as summarized as follows:

1. Budget committee made sure that the budget estimates, supplementary 1 &2 were passed in the house in time.
2. Environment committee successful midwifed the west Pokot County disaster and risk management bill to an ACT of 2022.
3. The agriculture committee inspected the Nasukuta meat processing plant to see whether was value for money in its operationalization and a report tabled in the house.
4. The Agriculture committee were involved in the West pokot frontier counties development bill which proceeded to the second reading in the county assembly
5. The education committee oversighted the west pokot bursary kitty and tabled a report in the county assembly.
6. The committee on rapid response & land and housing visited the land slide that happened in Central Pokot to ascertain the extent of damage and presented their report to the house.

7.The delegated county legislation committee went through the climate change regulations and approved it to be used by the department of Water, environment and natural resources.

2.3 Performance of key development projects

Below is a summary project report on development activities that was carried out during the financial year.

1. PURCHASE OF OFFICE FURNITURE FOR CHAMBERS FROM KAMITI PRISON INDUSTRY

The County Assembly procured chamber seats for the County Assembly from Kamiti Prison Industry during the FY 2018-2019 (Government to Government). In the agreement the supplier requested that 75% of the total amount be paid first before the commencement of the work. The County Assembly paid Kshs 3,000,000 On 9th April 2021 and the final amount of Kshs 1.4 million was paid in the FY 2020/2021.

The pre-delivery inspection was done in Nairobi on Tuesday 4th January 2022 The chamber seats were finally delivered on 10/01/2022 and installation process started immediately. The installation of the seats is 100% complete.

The following is the list of the chamber seats installed,

- | | |
|---------------------------------|----|
| 1. Honorable Speaker seat | 1 |
| 2. Honorable Governor seat | 1 |
| 3. Honorable Senator seat | 1 |
| 4. Honorable members seats | 33 |
| 5. Committee Clerk at the table | 3 |

2. MODERN COMPLEX OF WEST POKOT COUNTY ASSEMBLY

GENERAL WORK PROGRESS

- Laying of tiles in 5th, 4th and 3rd approx.95% complete
- Laying of floor tiles in 2nd, 1st and ground floors approx.85% complete
- Paintwork internally on ceilings, beams, columns and walling approx. 60%
- Paintwork externally approx. 50% complete
- Conduit work in suspended floor slabs and walling approx.95%
- Fitting aluminum windows to the external (outer) walling complete
- Fixing glazing external walling approx.65% complete
- Fitting aluminum frames for high level windows in corridors approx.80%
- Fixing door frames approx.95% complete
- Preparation of architraves and quadrants for ongoing approx.75%
- Backfilling in basement and associated works complete
- Casting concrete of steps and ramp to main entrance complete
- Plasterwork in basement ongoing
- Fixing balustrade grille for balconies, passages and staircase approx.75% complete
- Construction of roof slab over lift shaft to support water storage tanks complete

West Pokot County Assembly

Annual Report and Financial Statements For the year ended 30th June 2022

- Rendering of drain channel in roof and gutters complete
- Erection of steel trusses and fixing of Z-purlins ongoing
- Preparatory works for laying of cabros on driveway and paring area complete
- Construction of septic tank and soak pit complete
- Construction of side walls to basement entrance ongoing
- Erection of gate house approx.85% complete

COMPLETION PERIOD FOR THE PROJECT

The project was supposed to be completed in the year 2018 but due to financial constraints and due to restrictions of covid-19 regulations there was a challenge in skilled labor force and sourcing of materials.

PROJECT SUMMARY

- Commencement date-1st February 2015
- Contract period -156 weeks
- Completion date-31st January 2018
- Time extension -24 weeks
- Revised completion date-30th August 2018
- %age time elapsed-over 100%
- Overall work progress-approx.90%

Payment made to the contractor as at December 2021 is **Kshs 392,927,118 (Three hundred and Ninety Two Million Nine Hundred and Twenty Seven Thousand One Hundred and Eighteen Shillings)**

2.4 Challenges and Recommended Way Forward

There was slow implementation of the assembly's key project as a result of the elections and delays in funding. We expect that in the financial year 2022/2023 operations will continue so that the County Assembly provides a conducive and facilitate Members in carrying out their mandates.

J. Toroitich
.....
Name: *Benedict Toroitich*
Clerk of the County Assembly



3. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

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 Government entities 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 key mandate of the County Assembly of West Pokot is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	-12 bills passed -230 motions debated -30 reports tabled	In FY 2021/2022 MCA were trained by Lap fund on gratuity management
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	30% Increase in efficient Assembly operation	The entire set of standing orders were reviewed in accordance to changes in the reviewed county government act of 2020

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

4. Corporate Social Responsibility Statement/Sustainability Reporting

Since the financial year preceded an electioneering period, the management did not engage in any CSR activities.

5.Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2022, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

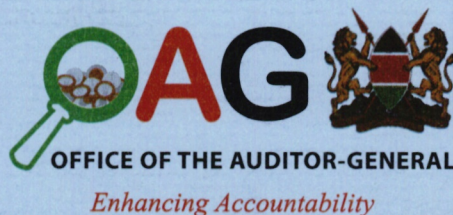
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 30/01/ 2023.


.....
Name: Benedict Torach
Clerk of the County Assembly



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF WEST POKOT FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of the County Assembly of West Pokot set out on pages 1 to 36, which comprise the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of

cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of County Assembly of West Pokot as at 30 June, 2022, 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 do not comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Adverse Opinion

1. Unsupported Expenditure on Office and General Supplies.

The statement of receipts and payments reflects an amount of Kshs.231,921,391 on use of goods and services as disclosed in Note 5 to the financial statements which includes an amount of Kshs.3,691,190 incurred on office and general supplies. However, included in the expenditure on office and general supplies is Kshs.930,490 that was not supported by payment vouchers and verifiable documentation.

In the circumstances, the accuracy and regularity of office and general supplies expenditure of Kshs.930,490 could not be confirmed.

2. Unsupported Payments for Purchase of Office Furniture and General Equipment

The statement of receipts and payments reflects expenditure on acquisition of assets totalling to Kshs.22,350,676 as disclosed in Note 10 and Annex 4 to the financial statements. However, no supporting schedules were provided for an expenditure of Kshs.999,000 relating to purchase of office furniture and general equipment.

In the circumstances, the accuracy, completeness and validity of the expenditure of Kshs.990,000 incurred on purchase of office furniture and general equipment could not be confirmed.

3. Failure to Maintain Assets Register

As disclosed in Annex 4 to the financial statements, the summary of fixed assets register shows that the County Assembly had fixed assets at the beginning of the year with a historical cost of Kshs.473,087,911 and additions of assets during the year of Kshs.23,349,676 leading to cumulative total amount of Kshs.496,437,587 of assets as at 30 June, 2022. However, the County Assembly does not maintain an accurate and up to date assets register to confirm the nature, number, physical location and fair value of the assets.

In the circumstances, the accuracy and completeness of the fixed assets balance of Kshs.496,437,587 as at 30 June, 2022 could not be confirmed.

4. Prior Year Balances

During the audit, the prior year financial statement balances were not confirmed as the County Assembly did not provide relevant supporting documentation and information for verification. Management did not make any effort to restate the balances or provide supporting documentation.

In the circumstances, the prior year balances reflected as comparative figures in the financial statements could not be confirmed.

5. Failure to Operate Deposits/Retention Bank Account/Cash Book

The County Assembly does not maintain a deposits/retention bank account, cashbook and registers showing the receipts and payments in regard to retention money and an account of the respective payee balances at the end of the financial year.

Review of records revealed that the County Assembly had withheld a total of Kshs.38,533,770 as at 30 June, 2022. However, this balance was not reflected in the financial statements of the Assembly and no evidence was provided to confirm that the amount of retention was kept intact and available for payment when due.

In the circumstances, the completeness and accuracy of the third-party deposits and retention balance reported as nil in the statement of financial assets and liabilities could not be confirmed.

6. Irregular Engagement of Casual Employees

The statement of receipts and payments reflects compensation of employees costs amounting to Kshs.346,626,218, which as disclosed in Note 4 to the financial statements includes Kshs.23,846,320 paid as basic wages of temporary employees. This amount was paid to casual employees engaged in the various offices within the County Assembly. However, no evidence was provided to confirm that the County Assembly Service Board had authorised the engagement of the casual workers. There was also no evidence of how the casual employees were hired, the tasks for which they were paid, their job descriptions, and their terms of engagement. In addition, the number of casual employees engaged at the County Assembly could not be confirmed as the standing list for all casual employees or monthly muster rolls were not maintained.

In the circumstances, the validity and accuracy of the basic wages of temporary employees of Kshs.23,846,320 could not be confirmed.

7. Expenditure on Airtime

The statement of receipts and payments reflects an expenditure of Kshs.231,921,391 incurred on use of goods and services as disclosed in Note 5 to the financial statements which further includes an amount of Kshs.1,500,000 spent for communication supplies

and services paid as air time to various officers of the County Assembly. However, the expenditure was not supported by an airtime policy on the purchase of airtime and the entitlement of the respective staff members. Further, there was no distribution list to confirm the issue and receipt of the air time by the intended officers. In addition, the air time purchased during the period was not received at the Assembly stores and issued out appropriately for distribution to the officers.

In the circumstances, the propriety of the expenditure on airtime of Kshs.1,500,000 could not be confirmed.

8. Imprest Management

Review of imprest warrants and analysis of the Integrated Financial Management Information System (IFMIS) payment details and other records revealed that accommodation allowance and daily subsistence allowance are expensed directly at the point of imprest issue. There was also no imprest register maintained by the County Assembly either manually or through the IFMIS system.

In the circumstances, it was not possible to ascertain that imprests totalling to Kshs.2,064,852 issued to various officers were properly surrendered or accounted for.

9. Irregular Payments of Accommodation and Travel Allowances to County Assembly Members

During the year the County Assembly Management made a request for advancement of Kshs.2,435,600 from the Members Car Loan and Mortgage Fund Account on 24 November, 2021. The expenditure was to cater for travel and accommodation expenses for the preparation for senate sitting audit responses to the financial statements for the financial year 2018/2019 and prior years.

Review of records revealed that the amount was obtained through cash withdrawals which were not supported by appropriate authority, documentation and pre-numbered payment vouchers as listed below:

Date	Transaction Reference No.	Cheque No.	Amount (Kshs)
27 November, 2021	FJB2133130193138	0276	900,000
27 November, 2021	FJB22133130193156	0274	898,000
04 December, 2021	FJB21338330210071	0281	637,600
			2,435,600

No reason was provided for the cash withdrawals rather than transfers to the respective personal accounts of the payees.

Further, twenty-four (24) County Assembly staff were authorized by the Clerk to appear before the Senate Committee for Public Accounts and Investments on 18 November, 2021 but the session was later rescheduled to 29 November, 2021. However, the signed attendance list together with signed payment schedule were not provided for audit review and as result, it was not possible to confirm whether all the

authorized staff attended the Senate Public Accounts and Investments Committee sittings and were paid the amount totalling to Kshs.2,435,600.

In the circumstances, the authenticity, accuracy and validity of the cash withdrawals and expenditure totalling Kshs.2,435,600 could not be confirmed.

10. Unsupported Expenditure on Grant Tax Management

During the year, the County Assembly paid Kshs.2,459,800 to 33 members of the Assembly and other staff as facilitation during follow-up on implementation of grant tax repayment as a result of the Salaries and Remuneration Commission review of the car loan benefits to members. However, there was no evidence of invitation by the Salaries Remuneration Commission or Kenya Revenue Authority to the Assembly for participation of the 33 participants in the meeting.

In the circumstances, the authenticity, accuracy and validity of the payment totalling Kshs.2,459,800 could not be ascertained.

11. Wasteful/Nugatory Expenditure on Assembly Chamber Seats

As previously reported, a payment of per diem of Ksh.966,000 was made to the Speaker of the County Assembly, two (2) members of the County Assembly, two (2) County Assembly Services Board (CASB) members and five (5) members of staff for five (5) days to visit Kamiti Maximum Prison in Nairobi to assess the progress of the work of making seats by Kamiti Prison Industry. The need and justification for the trip to the prison has not been provided for audit verification.

During the year under review, the Assembly paid Kshs.383,600 vide payment voucher No.4363 dated 08 March, 2022 to 8 officers of the County Assembly as facilitation expenses during the pre-delivery inspection and acceptance exercise of chamber seats at Kamiti Maximum Prison in Nairobi. There was no justification for the payments since the contractor had been given samples of the assembly seats to make and the timelines upon which to deliver.

In the circumstances, the validity of the payments totalling to Kshs.1,349,600 could not be confirmed.

12. Fund Balance

The statement of financial assets and liabilities reflects a nil fund balance brought forward as indicated in Note 16 to the financial statements, while a prior year balance of Kshs.(603,041) was reported. No explanation was provided on how the fund balance being an accumulation of deficits and/or surpluses over the years was cleared to result to a nil balance.

In the circumstances, the accuracy of the fund balance could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of West Pokot

Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

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 are no other key audit matters to communicate in my report.

Other Matter

1. Pending Bills

The other disclosure Note 1 and Annex 1 to the financial statements reflect pending bills of Kshs.93,522,215 as at 30 June, 2022. However, the details of the pending bills have not been provided including the dates when they were incurred, original amount, any additions or amounts paid during the year. It was therefore not possible to establish the validity of the pending bills including an amount Kshs.25,299,585 owed to the Kenya Revenue Authority, and for how long they had remained outstanding.

No explanation was provided for continued non-payment of pending bills which should have been paid as a first charge in the subsequent financial years contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

Had the pending bills been settled during the year under review, the statement of receipts and payments would have reflected a deficit for the year of Kshs.92,133,417 instead of the surplus of Kshs.1,388,798 now reflected.

Failure to settle bills during the year to which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

2. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised and remained unresolved as at 30 June, 2022. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues are not disclosed under the progress on follow-up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board reporting template.

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, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Adhere to County Assembly Budget Fiscal Responsibility Principles

The approved expenditure of the County Assembly for the year ending 30 June, 2022 was Kshs.685,107,541 for both recurrent and development, which was nine percent (9%) of the total County Revenue of Kshs.7,671,679,349 which is 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 7% of the total revenue or twice the personnel emoluments of that County Assembly, whichever is lower as shown below: -

Description	Amount (Kshs.)	Remarks
County Revenue	7,671,679,349	Includes Conditional Grants
7% of the Revenue	537,017,554	Expected Allocation
Twice Personnel Emoluments	693,252,436	Comparative Allocation
Approved Budget	685,107,541	Actual Allocation
Variance from whichever is lower	148,089,987	Excess Allocation

The allocation of excess funds denies other needy sectors of the county government resources for service provision to the residents.

In the circumstances, the County Assembly was in breach of the law.

2. Non-Compliance with Fiscal Responsibility Principle on Compensation of Employees

The County Assembly received exchequer releases totalling to Kshs.670,548,179 as disclosed in Note 1 to the financial statements, out of which the Assembly was expected to spend no more than Kshs.234,691,863 or 35% on compensation of employees. However, the total expenditure on compensation of employees during the year was Kshs.346,626,218 as reported in the statement of receipts and payments and which was or 52 % of total revenue received resulting to an excess expenditure of Kshs.111,934,355. This is contrary to Regulation 25(1)(a)(b) of Public Finance Management (County Government) Regulations 2015, which provides that compensation of employees (including benefits and allowances) shall not exceed 35% of the equitable share of revenue raised plus other revenues generated by the County Government.

Consequently, the Management of the County Assembly breached the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matter discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Internal Audit Function and Audit Committee

The County Assembly does not have an internal audit function to review and evaluate budgetary performance, financial management, transparency and accountability mechanisms; give reasonable assurance on the state of risk management, control and governance; and review the effectiveness of the financial and non-financial performance management systems and processes in the County Assembly as required by Regulation 153 (1) of the Public Finance Management (County Government) Regulations, 2015. In addition, contrary to section 167(1) of the Regulations, the County Assembly does not have a functional audit committee.

In the circumstances, the County Assembly was in breach of the law and there was no assurance over its internal control systems, risk management and governance processes.

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

Responsibilities of 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, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to sustain its 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 Assembly or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 Assembly's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 way, 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 non-compliance. 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 Assembly'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 the County Assembly's ability 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 Assembly to cease to sustain 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 Assembly 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.



CPA Nancy Gathungu, CQS
AUDITOR-GENERAL

Nairobi

28 February, 2023

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

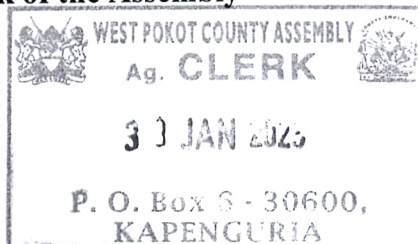
7. Statement of Receipts and Payments for The Year Ended 30th June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Receipts			
Exchequer releases	1	670,548,179	579,979,230.40
Proceeds from sale of assets	2	-	-
Other receipts	3	-	-
Total receipts		670,548,179	579,979,230.40
Payments			
Compensation of employees	4	346,626,218	322,370,697
Use of goods and services	5	231,921,391	202,060,892
Subsidies	6	-	-
Transfers to other government entities	7	55,524,810	21,031,937
Other grants and transfers	8	-	-
Social security benefits	9	12,715,270	15,646,806
Acquisition of assets	10	22,350,676	18,868,898
Finance costs	11	21,017	-
Other payments	12	-	-
Total payments		669,159,382	579,979,231
Surplus/deficit		1,388,798	0

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/01/2023 and signed by:

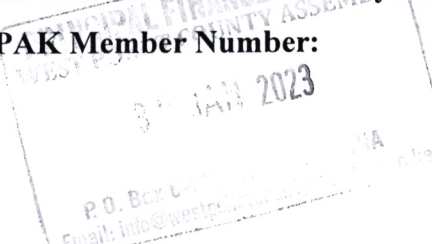
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 Name: *Benedict Toratch*
 Clerk of the Assembly



[Signature]

 Name: *[Signature]*
 Chief Finance Officer – County Assembly
 ICPAK Member Number:



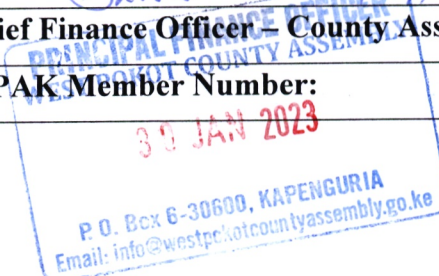
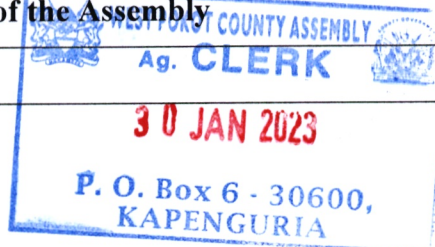
West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

8. Statement Of Financial Assets and Liabilities As At 30th June 2022

		2021-2022	2020-2021
Financial assets	Note	Kshs	Kshs
Cash and cash equivalents			
Bank balances	13A	694,399	-
Cash balances	13B	-	-
Total cash and cash equivalents		694,399	-
Imprests and Advances	14	-	-
Total financial assets		694,399	-
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		694,399	-
Represented by			
Fund balance b/fwd	16	-	428,896
Prior year adjustment	17		
Transfers to the County Revenue Fund		(694,399)	(1,031,937)
Surplus/(deficit) for the year		1,388,798	0
Total Net Financial Assets and Liabilities		694,399	-603,041

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/1/2023 and signed by:

..... Name: <u>Benedict Tomich</u> Clerk of the Assembly	 Name: <u>James P. Rotich</u> Chief Finance Officer – County Assembly
ICPAK Member Number:	



West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

9. Statement Of Cash Flows for The Period Ended 30th June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Exchequer releases	1	670,548,179	559,786,655
Other receipts	3	-	-
Payments for operating expenses			
Compensation of employees	4	(346,626,218)	(322,370,697)
Use of goods and services	5	(231,921,391)	(202,060,892)
Subsidies	6	-	-
Transfers to other government entities	7	(55,524,810)	(21,031,937)
Other grants and transfers	8	-	-
Social security benefits	9	(12,715,270)	(15,646,806)
Finance costs	11	(21,017)	-
Other payments	12		
Adjusted for:			
Prior year adjustment	17	-	-
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	-	
Transfers to the County Revenue Fund		(694,399)	
Net cash flows from operating activities		23,045,075	(1,323,677)
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(22,350,676)	(18,868,898)
Net cash flows from investing activities		(22,350,676)	(18,868,898)
Net increase in cash and cash equivalents		694,399	(20,192,576)
Cash & cash equivalent at Start of the year	13	-	428,896
Cash & cash equivalent at end of the year	13	694,399	-

West Pokot County Assembly

Annual Report and Financial Statements For the year ended 30th June 2022

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/1/ 2023 and signed by:

Torach

Name:

Benedict Torach

Clerk of the Assembly



[Signature]

Name:

[Signature]

Chief Finance Officer – County Assembly

ICPAK Member Number



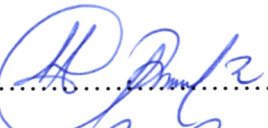
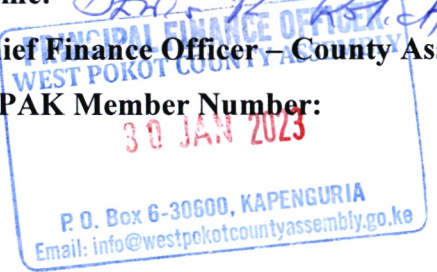
10. Statement Of Comparison Of Budget & Actual Amounts: Recurrent and Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
Receipts					
Exchequer releases	778,107,541	(93,000,000)	685,107,541	670,548,179	98%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	778,107,541	(93,000,000)	685,107,541	670,548,179	98%
Payments					
Compensation of employees	342,314,829	5,900,000	348,214,829	346,626,218	99%
Use of goods and services	213,683,081	33,565,967	247,249,048	231,921,391	93%
Subsidies	-	-	-	-	-
Transfers to other government entities	34,000,000	21,524,810	55,524,810	55,524,810	100%
Other grants and transfers	-	-	-	-	-
Social security benefits	16,709,631	(3,000,000)	13,709,631	12,715,270	93%
Acquisition of assets	167,400,000	(133,465,967)	33,934,033	22,350,676	66%
Finance costs	-	-	21,017	21,017	-
Other payments	-	-	-	-	-
Total	774,107,541	(75,475,190)	698,653,368	669,159,382	96%
Surplus/ deficit	4,000,000	-	(13,545,827)	1,388,797	-

*In the financial year ended 30th June 2022, **Kshs 132,465,967** was reallocated from the Assembly's development vote to the County Executive. This decision was made by Management based on the low absorption rate of the funds and after approval of a formal request by the CEC Member of Finance. This amount will be re-budgeted in the 2022 – 2023 Supplementary budget 1.*

The entity financial statements were approved on 30/01/ 2023 and signed by:


.....
Name: Benedict Tonatch
Clerk of the Assembly



.....
Name: John P. P. H.
Chief Finance Officer – County Assembly
ICPAK Member Number:


11. Statement Of Comparison Of Budget & Actual Amounts: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	c=a+b	e=d-c	
Receipts					
Exchequer releases	612,707,541	39,465,967	652,173,508	648,197,503	98%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	612,707,541	39,465,967	652,173,508	648,197,503	98%
Payments					
Compensation of employees	342,314,829	5,900,000	348,214,829	346,626,218	99%
Use of goods and services	213,683,081	33,565,967	247,249,048	231,921,391	93%
Subsidies	-	-	-	-	-
Transfers to other government entities	34,000,000	21,524,810	55,524,810	55,524,810	100%
Other grants and transfers	-	-	-	-	-
Social security benefits	16,709,631	(3,000,000)	13,709,631	12,715,270	93%
Acquisition of assets	-	-	-	-	-
Finance costs	-	-	21,017	21,017	-
Other payments	-	-	-	-	-
Total	606,707,541	58,011,794	664,719,335	646,808,706	97%
Surplus/ deficit	6,000,000		-12,545,827	1,388,797	-

The entity financial statements were approved on 30/6/ 2023 and signed by:

.....
Name: Benedict Toratich

Clerk of the Assembly



.....
Name: James D. Rotich

Chief Finance Officer – County Assembly

ICPAK Member Number:



12. Statement Of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
Receipts					
Treasury/ exchequer releases	167,400,000	(133,465,967)	33,934,033	22,350,676	66%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	167,400,000	(133,465,967)	33,934,033	22,350,676	66%
Payments					
Compensation of employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	167,400,000	(133,465,967)	33,934,033	22,350,676	66%
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	167,400,000	(133,465,967)	33,934,033	22,350,676	66%
Surplus/ deficit	-	-	-	-	-

The entity financial statements were approved on 26/1 2023 and signed by:

Torath
.....
Name: *Benedict Torath*
Clerk of the Assembly



John P. P. P. H.
.....
Name: *John P. P. P. H.*
Chief Finance Officer – County Assembly
ICPAK Member Number:



West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
	Kshs	%/ number	%/ number	Kshs	Kshs
Programme 1	334,330,203	-	-	331,430,046	2,900,157
	-	-	-	-	-
Programme 2	249,213,338	-	-	247,070,860	2,142,478
	-	-	-	-	-
Programme 3	68,629,967	-	-	68,612,400	17,567
Total	652,173,508	-	-	647,113,306	5,060,202

14. Significant Accounting Policies

The Significant 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 statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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 Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

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

i) Compensation of employees

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

ii) 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.

iii) 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.

Significant Accounting Policies (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the *County Assembly* 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 *County Assembly* includes such value in the statement of receipts and payments both as receipts and as an 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.

7. 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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, the County Assembly did not have any funds in deposit bank accounts.

Significant Accounting Policies (Continued)

8. Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised 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.

9. Third party deposits and retention

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.

10. 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.

11. 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 County Assembly 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.

Significant Accounting Policies (Continued)

12. 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 recognised 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, 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.

13. 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.

Significant Accounting Policies (Continued)

14. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly's budget was approved as required by Law. The original budget was approved by the County Assembly on 26/06/21 for the period 1st July 2021 to 30 June 2022 as required by law. There was 1 supplementary budgets passed in the year. The supplementary budgets were approved on 03/01/22. A high-level assessment of the Assembly's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Exchequer Releases

	2021-2022	2020-2021
	Kshs	Kshs
Transfers from the county treasury for q1	128,972,922	48,136,856
Transfers from the county treasury for q2	208,664,317	54,586,495
Transfers from the county treasury for q3	180,522,575	110,153,686
Transfers from the county treasury for q4	152,388,365	367,102,193
Cumulative amount	670,548,179	579,979,230

2. Proceeds From Sale Of Assets

	2021-2022	2020-2021
	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	-	-
Total	-	-

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees Received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

4. Compensation Of Employees

	2021- 2022	2020- 2021
	Kshs	Kshs
Basic salaries of permanent employees	235,784,031	264,577,210
Basic wages of temporary employees	23,846,320	5,396,300
Personal allowances paid as part of salary	75,560,182	38,288,437
Personal allowances paid as reimbursements	11,435,685	14,108,750
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	346,626,218	322,370,697

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	223,500	206,500
Communication, supplies and services	1,500,000	3,821,900
Domestic travel and subsistence	166,823,350	113,795,935
Foreign travel and subsistence	2,656,572	-
Printing, advertising and information supplies & services	1,984,690	3,974,737
Rentals of produced assets	3,170,000	2,400,000
Training expenses	16,766,432	7,791,570
Hospitality supplies and services	2,932,680	3,861,950
Insurance costs	1,111,791	32,666,709
Specialized materials and services	1,541,900	1,799,940
Office and general supplies and services	3,691,190	3,819,920
Fuel, oil and lubricants	9,059,899	4,351,004
Other operating expenses	13,637,050	18,389,920
Routine maintenance – vehicles and other transport equipment	6,722,836	4,564,807
Routine maintenance – other assets	99,500	616,000
Total	231,921,391	202,060,892

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies To County Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies To Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to national government entities:		
Central Bank of Kenya	-	1,031,937
Kenya Revenue Authority	13,524,810	
Transfers to other county assembly entities		
Car loan scheme fund	42,000,000	20,000,000
Mortgage	-	-
Total	55,524,810	21,031,937

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

	2021 - 2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	12,715,270	15,646,806
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	12,715,270	15,646,806

This amount relates to payment of gratuity for Members of the County Assembly and members of the County Assembly Service Board.

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

<u>Non- financial assets</u>	2021 - 2022	2020-2021
	Kshs	Kshs
Purchase of buildings	22,350,676	8,753,898
Construction of buildings	-	800,000
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	-	9,315,000
Purchase of specialized plant, equipment and machinery	-	-
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	22,350,676	18,868,898
<u>Financial assets</u>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	22,350,676	18,868,898

Notes To The Financial Statements (Continued)

11. Finance Costs

	2021- 2022	2020 - 2021
	Kshs	Kshs
Bank charges	21,017	-
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	-	-
Total	21,017	-

12. Other Payments

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
	-	-

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021 - 2022	2020 - 2021
			Kshs	Kshs
Central Bank of Kenya- Nairobi A/C No: 1000243334		Development	670,520	-
Central Bank of Kenya- Nairobi A/C No: 1000243333		Recurrent	23,879	-
<i>KENYA COMERCIAL BANK - Kapenguria a/c no: 1144041589)</i>		Imprest		
Total			694,399	-

13B. Cash In Hand

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Imprests and Advances

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	2021 - 2022	2020 - 2021
Imprests	Kshs	Kshs
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Salary Advance		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2021 – 2022	2020 - 2021
	Kshs	Kshs
Deposits	-	-
Retentions	-	-
Total	-	-

16. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank Accounts	-	428,896
Cash In Hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	428,896

17. Prior Year Adjustments

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>Specify</i>)	-	-	-
	-	-	-

(prior period adjustment applies to the correction of an error in the financial statements of a prior period. *Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.*)

18. Changes In Imprests and Advances

Description	2021-2022	2020-2021
-------------	-----------	-----------

	Kshs	Kshs
Opening Account Receivables As At 1 st July 2021	-	-
Closing Account Receivables As At 30 th June 2022	-	-
Change In Account Receivables	-	-

19. Changes In Third Party Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Accounts Payables As At 1 st July 2021	-	-
Closing Accounts Payables As At 30 th June 2022	-	-
Change In Accounts Payables	-	-

West Pokot County Assembly
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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	-	-	-	92,699,464.87
Supply Of Services	-	-	-	822,750
Total	-	-	-	93,522,214.87

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
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 & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

Classification by Source

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
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	-	-
Other payments	-	-
Total	-	-

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 Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Related party transactions:

	2021- 2022	2020- 2021
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	-	-
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-

7. Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court case against the entity	37,200,000	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	37,200,000	-

(ANNEX 8 Contingent liabilities register)

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

16. Progress 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Inaccuracies of the financial statements	Review of financial statements	Not resolved	
1.2	Errors in the statement of Financial Assets and Liabilities	Review of financial statements	Not resolved	

Guidance Notes:

- Use the same reference numbers as contained in the external audit report;
- Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

J. K. K. K.

Clerk of the County Assembly



West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Date

West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Supply Of Goods							
1. Inspiration Sports						232,000	
2. Astrong General Merchants		77,750				77,750	
3. Kenya Literature Bureau		513,000				513,000	
Sub-Total						822,750	
Supply Of Services							
4. Pride Inn Paradise Beach Resort and Spa						4,126,600	
5. Imperial Hotel						686,000	
6. Sirwo Enterprises Ltd						1,248,000	
7. Ciala Resort						2,120,000	
8. Kenya Institute of Supplies Management						353,800	
9. Sirwo Resort – Cranes Suite						3,000,000	
10. MFI Document Solutions						116,000	
11. The Standard Group						338,720	
12. The Star Publication						338,720	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
13. African Touch Safaris		1,044,495				1,044,495	
14. Kokwo Radio						278,600	
15. North Rift Radio - Kiyako						243,600	
16. Elgonet Communication – Kalya Radio						203,000	
17. AMACO		109,681				109,681	
18. ESAMI		4,037,789				4,037,789	
19. Mtelo Service Station		760,000				760,000	
20. Bienvenue Delta Hotel		1,162,800				1,162,800	
21. Manyonge Wanyama and Associates LLP						5,200,000	
22. Y Jeruto and Co Associates						32,000,000	
23. Kenya Revenue Authority						25,299,585.23	
24. Members of the County Assembly						10,032,074.64	
Sub-Total						92,699,464.87	
Grand Total						93,522,214.87	
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

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Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (<i>specify</i>)							
4.							
Sub-Total							
Grand Total							

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Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (<i>Specify</i>)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out)	Historical Cost c/f (KShs) 2021-2022
Land					
Buildings and structures	422,674,947	22,350,676			445,025,623
Transport equipment	24,662,000				24,662,000
Office equipment, furniture and fittings	14,702,860				14,702,860
Ict equipment	11,048,104	999,000			12,047,104
Machinery and equipment					
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					
Total	473,087,911	23,349,676			496,437,587

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly.. Additions during the year should tie to note 10 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
No Institution	30/06/2022	-	-	-
No Institution	30/06/2022	-	-	-
No Institution	30/06/2022	-	-	-
No Institution	30/06/2022	-	-	-
Total		-	-	-