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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF WEST POKOT

**FOR THE YEAR ENDED
30 JUNE, 2021**



OFFICE OF THE AUDITOR-GENERAL
NORTH RIFT REGIONAL OFFICE

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COUNTY GOVERNMENT OF WEST POKOT – COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

TABLE OF CONTENTS

1.	KEY ENTITY INFORMATION AND MANAGEMENT	1
2.	FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING	8
3.	STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES	15
4.	CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	19
5.	STATEMENT OF MANAGEMENT RESPONSIBILITIES	22
6.	REPORT OF THE INDEPENDENT AUDITOR ON THE COUNTY EXECUTIVE OF WEST POKOT COUNTY	24
7.	FINANCIAL STATEMENTS	25
7.1.	STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021	25
7.2.	STATEMENT OF ASSETS AND LIABILITIES AS AT 30 TH JUNE 2021	27
7.3.	STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2021	28
7.4.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	30
7.5.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	32
7.6.	SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	34
7.7.	BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	36
7.8.	SIGNIFICANT ACCOUNTING POLICIES	41
7.9.	NOTES TO THE FINANCIAL STATEMENTS	50
7.10.	OTHER IMPORTANT DISCLOSURES	67
7.11.	PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS	75
	ANNEXES	90
	ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER	90
	ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE	91
	ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES	95
	ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES	96
	ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES	97
	ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER	98
	ANNEX 7 – INTER-ENTITY TRANSFERS	99
	ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT	101

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

1. KEY ENTITY INFORMATION AND MANAGEMENT



a) Background information

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



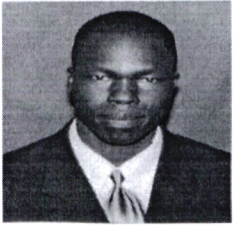


b) Key Management

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



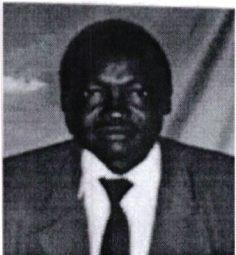
The following are the names of the leaders of the Executive arm of the County Government of West Pokot as at 30 June 2021.

Ref	Name	Designation	Details Qualifications	Experience
1	Ruth Kisabit 	CECM – Finance & Economic Planning	Bsc. In Business Administration	25 years in Public Service and 4 years as a CECM in various departments
2	Luke Chepelion 	CECM – Water, Environment And Natural Resources	Bsc. In Education	Over 10 years in Public Service and 4 years as a CECM in various departments.
3	Geoffrey Lipale	CECM – Agriculture And	Master's in Business	10 years of experience

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

		Irrigation	Administration	And 4 years as a CECM in various departments
4	Emily Chepoisho 	CECM - Public Service Management and County Administration	Bsc in Arts	Over 5 years of experience as an educationist (Teaching) 4 years in As a CECM in various departments
5	Joel Arumonyang 	CECM – Tourism, Youth, Sports, Gender And Social Services	Master’s in Business Administration BSC in Commerce	Over 15yrs in Public Service
6	Augustine Loile Monges 	CECM –, Lands, Environment And Climate Change	Masters in Philosophy and Economics	19 years in service and 4 Years as a CEC in Various Departments
7	Francis Kitelauyan 	CECM – Trade, Industrialization, Investment and Cooperative Development	Bsc. In Business Management	25 years in service and 4 years as a CECM in Various Departments
8	Christine Apakoreng	CECM – Health , Sanitation And Emergency	Bachelor in Education	Over 18 years of experience as an educationist (Teaching) in various

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

				Secondary schools. 4 as a CECM in Various Departments
9	Joel Ngasia 	CECM – Public Works, Transport and Infrastructure	Bsc in Education	Over 15yrs Public Sector and 2yrs as CECM in various departments
10	Jackson Mnangat Yaralima 	CECM- Education And Technical Training	Msc in Medical in Physiology. BSC in Nursing	Over 15yrs in Medical and Public Administration

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30 June 2021 and who had direct fiduciary responsibility were:

NO	DESIGNATION	NAME
1	Chief Officer - Finance and Economic Planning	Mrs. Grace Amurle
2	Chief Officer – Devolved Units and Office of the Governor	Mr. Jonathan Karita
3	Chief Officer –Public Works	Mr. Solomon Merireng
4	Chief Officer – Transport and Infrastructure	Mr. John Karamunya
5	Chief Officer – Medical Services	Mr. Linus Loshalima
6	Chief Officer – Preventive and Promotive Health	Ms. Mary Ngoriakes
7	Chief Officer – Education	Mr. Simion Kodomuk

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

8	Chief Officer – Technical Training	
9	Chief Officer – Agriculture and Irrigation	Mr. Samson Nyangaluk
10	Chief Officer – Pastoral Economy and Fisheries	Mr. Isaiah Pendou
11	Chief Officer – Trade and Industrialization	Mr. Ibrahim Longolmoi
12	Chief Officer – Investment and Cooperative Development	Ms. Milka C. Psiwa
13	Ag. Chief Officer – Lands and Physical Planning	Mr. Ibrahim Longolmoi
14	Ag. Secretary - CPSB	Ms. Irene Mbito

d) Fiduciary Oversight Arrangements

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

i. West Pokot County Assembly

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

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

ii. Controller of Budget

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

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

iii. The Senate

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

iv. National Government agencies - Conditional Allocations

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

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

v. Audit Committee

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

The audit committee members are;

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

a) County Government of West Pokot Headquarters

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

P.O Box 222 – 30600
Office of the Governor
Off Kapenguria County Hospital Road
Kapenguria, Kenya

b) County Government of West Pokot Contacts

Telephone: (254)
0532014000 E-mail:
info@westpokot.go.ke
Website: www.westpokot.go.ke

c) County Government of West Pokot Bankers

1. Central Bank of
Kenya Haile Selassie
Avenue
P.O. Box 60000
City Square
00200 Nairobi,
Kenya
2. Kenya Commercial Bank
Limited Kapenguria Branch,
P.O. Box 66 - 30600
Kapenguria, Kenya
3. Equity Bank
Limited
Kapenguria
Branch
P.O. Box 75104
Kapenguria, Kenya

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

4. Cooperative Bank of Kenya
Limited Kitale Branch
P.O. Box 1058 -
0200 Kitale, Kenya

d) Independent Auditors

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

e) Principal Legal Adviser

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

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It gives me pleasure to present the financial statements for West Pokot County Executive for the period ended June 30, 2021. The financial statements have been prepared in accordance with Section 163 of the Public Finance Management Act, 2012. They contain appropriation accounts showing the services for which the appropriated money was rendered, amounts actually spent on each service, the status of each vote compared with the appropriation for the vote and further explains any variations between the actual expenditure and the sums vote for the financial year 2020/21.

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

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

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

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

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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

County Governments' Financing

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

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

Financial Performance

a) Resource Envelope

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

Description	Amount (Kshs.)	%
Equitable share	5,000,700,000	72
Conditional allocation (Transfers from the National government)	186,588,369	3
Proceeds from Domestic and Foreign Grants/Loans	766,864,432	11
Own source revenue	140,352,202	2
Balance brought forward from FY 2019/20	895,663,404	13
Total	6,990,168,407	100

b) Own Revenue Performance

The actual County Own source revenue for the financial year 2020/2021 was Kshs. 110,441,690 This was an increase in collections as compared to the previous year's performance.

The highest revenue generating stream was health (cost sharing) followed by collections from natural resources (sand cess). The leisure and hospitality sectors which were the most affected by

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

COVID-19 closures is gradually resuming to normalcy, this resulted to an increase in locally generated taxes such as business permits which recorded a decrease in the previous year.

c) Budget Performance

In FY2020-21 the County realized a budget absorption rate of 88.66 percent for the County Executive and an overall rate of 88.92 percent inclusive of the County Assembly. The departments with absorption rates below fifty (80) percent were Water, Environment and Natural Resources and Land, Housing, Physical Planning and Urban Development. The low development absorption was attributed to; delays in initiating procurement processes, constant breakdown of the county drilling rig and heavy rains which hampered implementation process.

Below is a summary of budget utilization per department;

Department	Approved Estimates	Actual Expenditure	Absorption (%)
Office of the Governor	553,505,940	518,806,239	93.73%
Finance and Economic Planning	346,922,246	286,178,889	82.49%
Roads, Public Works , Transport and Infrastructure	447,409,804	383,403,389	85.69%
Health, Sanitation and Emergencies	1,966,550,142	1,837,294,875	93.43%
Education and Technical training	887,066,861	854,893,545	96.37%
Agriculture and Irrigation	560,731,735	522,055,349	93.10%
Pastoral Economy	250,253,053	214,321,240	85.64%
Trade, Industrialization, Investment and Cooperatives	185,161,744	157,085,414	84.84%
Land, Housing, Physical Planning and Urban Dev	294,280,591	210,672,721	71.59%
Water, Environment and Natural Resources	369,112,107	231,301,898	62.66%
Tourism, Youth, Sports, Gender and Social Services	132,429,592	115,313,423	87.08%
County Public Service, ICT and Decentralized Units	293,932,071	240,739,335	81.90%
Intergovernmental, Special programmes and Directorates	43,296,707	40,474,096	93.48%
TOTAL	6,330,652,593	5,612,540,412	88.66%
County Assembly	659,515,814	602,946,573	91.42%
Grand Total	6,990,168,407	6,215,486,985	88.92%

d) County Expenditure Analysis

The total expenditure for the financial year 2020/2021 amounted to Kshs. 6,215,486,985 out of which Kshs. 860,589,811 was spent on acquisition of assets, Kshs. 2,413,371,039 on personnel

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

emoluments, Kshs.836, 218,528 on use of goods. Total transfers to other government entities were Kshs. 1,746,741,149, Kshs.296, 998,275 comprised of other grants and transfers and Ksh.11, 554,100.00 on other payments. Additionally, the County spent Kshs. 50,014,084 on gratuity (social security) benefits.

e) Accounts Receivables

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

f) Fixed Assets

The fixed assets acquired during the period under review amounted to Kshs. 860,589,811.

g) Operational Performance

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

DEPARTMENT	SECTOR PERFORMANCE
Public Works, Transport and Road Infrastructure	<ul style="list-style-type: none"> • Opened 126.1 kilometers of roads Maintained and rehabilitated County roads • Maintained 166.7 kilometers of roads • Graveled 12 kilometers • Constructed 2-foot bridges
Agriculture and Irrigation	<ul style="list-style-type: none"> • trained agricultural officers from pyrethrum growing areas Tapach, Lelan and Siyoi on various agronomic practices and other issues relating agriculture. • Procured and distributed maize seeds to all the 20 wards. • To improve on skills and knowledge the department through AFA agriculture and food authority managed to train 10 agriculture officers who

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

	<p>were to be crop inspectors, Officers from three sub counties central, Pokot south and west Pokot Sub County were trained on crop insurance.</p> <ul style="list-style-type: none"> • Successful management of locusts through ELRP emergency locust response program in 6 wards Chepareria, Sigor, Lomut, Riwo, Alale and Kasei. • Conducted E-voucher program at Riwo and Alale • empowerment of women in agriculture through KOIGA in Suam and Riwo wards.
Pastoral Economy	<ul style="list-style-type: none"> • Approved 114 new micro projects for 114 groups, • Distributed of 185 dorper sheep to groups in Siyoi , Lomut and Endugh wards. • Vaccination of 89,140 cattle against anthrax and 212,581 shoals against PPR. • Treatment of 2055 cattle,5283 goats,580 camel and 1895 sheep. • Received 21 camels, 66 Knapsuck spray pumps and 600 gala which awaits distribution to the farmers.
Education and Vocational Training=	<ul style="list-style-type: none"> • Formation of ECDE (project Management committees) PMC • Supported infrastructure development to schools • Prepared bill of quantities for construction of ECDE centers
Land, Housing, Physical Planning and Urban Development	<ul style="list-style-type: none"> • tarmacked Municipal roads • Finalization process of the spatial plan document • On-going Paving of Market stalls at Makutano. • Completed Ortum tarmac road • Initiated RRI strategy to fast-track activities and projects in the department.
Water, Environment and Natural Resources	<ul style="list-style-type: none"> • Upgraded boreholes to solar power • Constructed two water pans to boost rain water harvesting and alleviate acute water shortage in North sub-County • Coordinated preparation of policies which include; County County Climate Change Fund Act
Trade, Industrialization, Investment and Cooperative Dev.	<ul style="list-style-type: none"> • Registered two 2 new co-operatives were registered namely Kakatay Goats and Sahiwal FCS and Ara Kuko Poultry Famers Cooperative Society. • A total of eight 8 co-operative societies were audited; which are:Kodich FCS,Lomut FCS, Lelan Sacco, Kapsangar-Kalya FCS, Kamelei Farmers, Kamco Sacco,Pokot Poultry Farmers,Weiwei Farmers.

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

	<ul style="list-style-type: none"> • Loaned 4 co-operatives a total of Kshs 41,500,000.00 from the County Co-operative Development Fund, which were: Kamelei FCS ,Kaptabuk WEPESA ,Muruny FCS. • Visited 9 project sites with Quantity Surveyor to ascertain their bill of quantities. • Improved operations in cooperative society by conducting awareness trainings, registered 8 new cooperatives and revived 3 dormant cooperatives.
Health, Sanitation and Emergency Services	<ul style="list-style-type: none"> • Employed 114 nurses, 6 Medical Officers, Confirmation of 114 officers across all medical cadres and through cooperation with national government the county government recruited 172 staff under UHC program and 64 Interns. • Sensitized 128 stakeholders on Covid19 in 6 wards. • Trained 9 staff across the county health facilities on Pharmacovigilance through the support of World Bank and pharmacy and poisons board PPB five days. The training empowered staff to report on poor quality medicines and adverse drug reactions in the county. • Increased latrine coverage from 47% to 55% • Open defecation ODF increased to 247 villages celebrated. • Containment of COVID19 through fumigation of urban centers, border point monitoring. Enforcement of COVID19 rules in hotels, transport, bars, schools, sensitization health messages through media and public Barazas. • Enforcement of public health laws and BMS acts in urban centers. • Conducted radio spots-passing of health messages to the community. • 50% disbursement of FIF funds to facilities.
Tourism, Culture, Gender and Social Services	<ul style="list-style-type: none"> • Culture department trained 450 master beavers • Sensitized communities against practicing Female Genital Mutilation. • Operationalized youth empowerment centres in each sub-County and Participated in Anti Fgm Campaigns
Special Programmes	<ul style="list-style-type: none"> • Held peace campaigns to promote peaceful Coexistence.

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

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

- Untimely disbursement of funds from the National Treasury affecting department implementation of projects and programmes.
- COVID 19 containment restrictions measures affected implementation of programmes and projects.

Conclusion

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

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



Hon. Ruth Kisabit
CECM Finance and Economic Planning
County Government of West Pokot

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

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

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

The strategic plan's underlying goals are summarized as follows

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

The plan outlines County spatial development strategies and natural resource assessment with development priorities and strategies covering all sectors and Flagship /County Transformative Projects. The CIDP is implemented yearly through preparation of County Annual Development Plan (ADP) which extracts from CIDP the development proposals, projects and programmes for the fiscal year. The ADP progress is monitored using quarterly and Annual Progress Reports.

West Pokot Strategic Development Objectives

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

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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

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

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

Progress on attainment of Strategic development objectives

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

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To improve access to schools, markets, health Centres	Improved access and increased efficient transportation of people, goods and services	No/Kms of new roads	In the period under review 126.1 kilometers of roads was opened
	To improve road Connectivity	Increased road linkages	No of foot bridges constructed/rehabilitated	2 footbridges were constructed in the period under review
Health Services	To increase access to affordable, quality healthcare	Establish a New Renal Unit	% increase of access to specialized diagnostic services	operationalized Renal Unit
		Increased access to specialized curative diagnostic interventions	% increase of access to specialized diagnostic Services	

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Agriculture and Irrigation	To increase food security and household income	-Establishment /Expansion of Irrigation projects	-No of new land put under Irrigation -% increase in food production	- Site for construction of Sukuk furrow Lomut ward was
		-Increased food production		handed over to the contractor -Subsidized farm inputs were availed to farmers.
Pastoral Economy	To contribute to economic growth, wealth creation and development through processing high quality livestock products for local and export markets	Complete construction of the Abattoir -Procure and install slaughter and processing equipment's and refrigerated truck -Installation of electricity and power backups and water supply system	- An operational abattoir. - No of products exported	Funds has been transferred to project account
Education and Technical Training	To increase access to education to marginalized areas in the County	Construction of 6 low-cost integrated schools at Katikomor, kamelei, Kanyerus, Ompolion, Akulo, Sabulmoi and Nauyapong	- % decrease in human conflicts -No of operational schools constructed	On-going construction of Kanyerus, Katikomor, and Akulo peace border schools
Lands, Housing, Physical Planning and Urban Development	To Improve business environment and security	Installation of street lights in Kapenguria, Municipality, Chepareria, Ortum, Kacheliba, Sigor, Alale, Kabichbich	No. of functional street lights in place	Ongoing Street light installations at Kacheliba
	To provide a clean and healthy environment	County Solid Waste Management System	No. of dumpsites established and operational	Fenced the Kapenguria Municipality

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

				dumpsite
Water, Environment and Natural Resources	To ensure safe and clean water to Chepareria Township	Muruny-Chepareria Water Project	No of households connected to the water project	Design works was completed
	To increase tree cover from 3.9% to 7% by 2022 and 15% by 2030	County Tree Planting /Reforestation and Afforestation	No of tree seedlings Distributed	Distributed tree seedlings to farmers
Trade, Industrialization, Investment and Co-operatives Development	Value addition/Income generation	Established Mango Processing Plant	- No. (1) operational Mango processing plants	Site handed over to the contractor
	To process milk to yoghurt, Ghee, butter and other products	Established Milk processing plant	No. (1) functional Milk processing plant	Site handed over to the contractor
Tourism, Culture, Gender and Social Services	To enhance tourist attraction -Conserve wildlife and environment -Create Employment	Infrastructure development, -Educational tours, & Exposure tours, -Training of rangers, -Establish cottages, -Establish sanctuaries in the park, -Rangeland's rehabilitation & management	No. of Game Reserve developed No. of educational tours No. of cottages constructed	County Government in collaboration with KWS, NRT and STE colored elephants in Nasolot game reserve

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

The County through its department of Resource Mobilization has actively sought partnerships with various foreign governments and non-governmental entities in a bid to increase grants and donations. We realize that funds from the exchequer will not be sufficient to achieve the objectives of the CIDP therefore, we seek to economically empower our people by actively searching for new markets for our unique products. The County government is also continuously mapping new revenue streams to increase own source revenue collection.

2. Environmental performance

The County government through its department of Environment has prepared County Climate Change Fund Bill which is at the approval stage by the County Assembly.

The County also has developed Environmental Rules and Regulations which include Noise Regulations, Charcoal regulations and Climate Change Fund Regulations aimed to protect and conserve the environment.

3. Employee welfare

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

- Promotions and Re-designation of County staff who had attained higher qualification.
- Values and Principles of Public Service. The County Public Service Board trained staff on Code of Ethics and Conduct.

- Additional efforts made in improving skills and managing careers as well as boosting employee morale include capacity building through trainings and workshops both internally and at the Kenya School of Government,

4. Market place practices

The County Government of West Pokot applies the principles of public procurement as espoused in the Public Procurement and Asset Disposal Act, 2015; fairness, competitiveness, integrity, professionalism, transparency and accountability, promotion of local industry, promotion of citizen contractors and maximization of value for money.

The County uses the Public Procurement and Regulatory Authority market price index and its own market survey to assure competitive prices of procured goods, works and services. In compliance with achieving affirmative action as provided by the Constitution under Articles 55 and 56 and as enacted in the Public Procurement and Asset Disposal Act, 2015 Sections 155,156,157 & 158, the County reserves 30% of its procurement budget to Youths, Women and Persons Living with Disability. Furthermore, the County prepares and submits the reports to Public Procurement and Regulatory Authority Quarterly and bi-annually as required under the Act and Executive Order no. 2/2018.

The County applies the procurement methods that ensure promotion of local industry through Request for Quotations and Open County Specific Tenders. In accordance, as provided in the first schedule of the Act, the threshold matrix guides all other procurement for adoption for each procurement which is included in a procurement plan and approved by the accounting officer.

5. Community Engagements-

West Pokot County is continuously engaging in its Citizen in decision making to encourage ownership of projects. In achieving this the County Government held consultative budget forums for budget proposals for the financial year 2021/2022.

In partnership with Cure International undertook a medical camp assessment of people living with disabilities with particular interest on those with bone-related conditions. The medical camp was conducted in various parts of the County were screened and several children were referred to Kijabe and Tenwek mission Hospital corrective surgeries, despite this efforts Covid 19 restrictions created a challenge in terms of mobility for the activity.

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

To ensure peaceful coexistence with its neighbor's during the period under review the department of Special Programmes and Directorates held Consultative meetings at Katikomor, Chemolingot and ARABAL in Tiaty sub-county as well as Peace campaigns in the same areas. Policy formulation is still ongoing bill with input to the policy framework coordinated by FCDC. Major peace campaigns were held in areas bordering Trans-Nzoia County and West pokot County to resolve conflict was caused by competition for allocation of land by government to squatters living kwanza sub-county.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

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

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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

Further the CEC member for finance confirms that the County Executive'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 Executive's financial statements were approved and signed by the CEC member for finance on 26/11/2022.



Hon. Ruth Kisabit
County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF WEST POKOT FOR THE YEAR ENDED 30 JUNE, 2021

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

Qualified Opinion

I have audited the accompanying financial statements of West Pokot County Executive set out on pages 25 to 89, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of West Pokot as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Government Act, 2012.

Basis for Qualified Opinion

1. Unsupported County Own Generated Receipts

The statement of receipts and payments for the year ended 30 June, 2021 reflects county own generated receipts totalling Kshs.110,441,691. The revenue collected was recorded on a summarized monthly basis and according to the revenue heads. However, a detailed analysis showing daily or weekly revenue collected from each revenue stream was not provided for audit review. The total monthly receipts could not, therefore, be supported or reconciled to the total receipts reported in the statement of receipts and payments.

Consequently, the accuracy and completeness of the County own generated receipts of Kshs.110,441,691 could not be confirmed.

2. Use of Goods and Services

2.1 Unsupported Expenditure on Hospitality Supplies and Services

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects use of goods and services amounting to Kshs.836,218,528 out of which an expenditure of Kshs.29,333,824 relates to hospitality supplies and services. Included in this expenditure was Kshs.13,590,430 incurred in the purchases of uniforms, animal vaccines, iron sheets, and library supplies which were not supported with distribution lists and acknowledgement of receipt by the beneficiaries. In the absence of the list of beneficiaries, it was not possible to confirm how the beneficiaries were identified and whether they acknowledged receipt of the items.

Consequently, the accuracy and completeness of Kshs.29,333,824 incurred under hospitality supplies and services could not be confirmed.

2.2 Payments Made After End of the Financial Year

The statement of receipts and payments reflects total payments of Kshs.6,215,486,985. Included in this amount is expenditure of Kshs.1,247,147,239 paid after the end of the

financial year contrary to Regulation 97(4) of Public Finance Management Regulation, 2015.

Consequently, the accuracy and completeness of the payments made after the end of the year amounting to Kshs.1,247,147,239 could not be confirmed.

3. Transfers to Other Government Units

3.1 Transfers to West Pokot County Assembly

As disclosed in Note 14 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects transfers to other Government units amounting to Kshs.1,746,741,148 which includes transfer to the West Pokot County Assembly amount of Kshs.602,946,573. On the other hand, the financial statements of West Pokot County Assembly reflect transfers from the County Executive of Kshs.579,979,230 resulting to unexplained variance of Kshs.22,967,343.

In addition, out of the Kshs.602,946,573 transferred to the Assembly, a total of Kshs.193,272,760 was transferred after 30 June, 2021 contrary to Public Sector Accounting Standards Board (Cash Basis) reporting framework requirements.

Consequently, the accuracy and completeness of the Kshs.602,946,573 transfers to the West Pokot County Assembly for the year ended 30 June, 2021 could not be confirmed.

3.2 Transfers to Dispensaries for Infrastructure Development

As disclosed in Note 14 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects transfers to other Government units' figure of Kshs.1,746,741,148 which includes capital grants to Government agencies and other levels of Government amount of Kshs.920,099,674. A review of ledgers and payment vouchers submitted for audit review revealed payments totalling Kshs.61,438,837 were made to fifty-one (51) dispensaries towards infrastructural developments. However, review of expenditure returns from a sample of thirteen (13) dispensaries totalling Kshs.22,190,000 revealed that they were not supported by: -

- i. Documentary evidence of certificates of works done.
- ii. Inspection and Acceptance Report.
- iii. Documentary evidence to show that the works was being supervised by technical personnel conversant with construction works.
- iv. Support evidence that proper procurement process was carried out in the procurement of building materials.
- v. Supporting evidence of proof of works done from/by the mason.
- vi. Document to show the scope of works to be undertaken from Public Works Department.
- vii. Bill of Quantities (BOQ) from Public Works Department

Consequently, the accuracy and completeness of transfers to dispensaries amounting to Kshs.61,438,837 could not be confirmed.

3.3 Transfers to Early Childhood Development Education Centers

As disclosed in Note 14 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects transfers to other Government units amounting to Kshs.1,746,741,148 which includes capital grants to Government Agencies and other levels of Government amount of Kshs.920,099,674 as disclosed in Note 14 to the financial statements. A review of ledgers and payment vouchers submitted for audit review revealed payments totalling Kshs.168,645,000 were made to two hundred and ninety-six (296) Early Childhood Development Education (ECDE) Centers towards infrastructural developments. However, it was observed from a sample of thirty-three (33) ECDE centers with disbursements totalling Kshs.36,550,000 whose expenditure returns were reviewed that that they were not supported by: -

- i. Documentary evidence of certificates of works done.
- ii. Inspection and Acceptance report.
- iii. Documentary evidence to show that the works was being supervised by technical personnel conversant with construction works.
- iv. Support evidence of procurement of building materials.
- v. Documentary evidence of proof of works done from/by the masons.
- vi. Document to show the scope of works to be undertaken from Public Works Department.
- viii. Bill of Quantities from Public Works Department.

Consequently, the accuracy and completeness of transfers to ECDE centers amounting to Kshs.168,645,000 could not be confirmed.

4. Unsupported Fixed Assets

As disclosed in Annex 6 to the financial statements, the summary of non-current assets register reflects total historical cost of assets as at 30 June, 2021 of Kshs.7,573,256,031 which includes land, buildings and structures and transport equipment of Kshs.50,579,553, Kshs.2,874,584,488 and Kshs.812,966,078 respectively. However, title deeds, logbooks and other ownership documents were not provided for audit review.

Further, Note 17 to the financial statements reflects total acquisition of assets of Kshs.860,589,811 whereas Annex 6 on summary of non-current assets register reflects total additions during the year of Kshs.1,434,088,015 resulting to unexplained variance of Kshs.573,498,204.

Consequently, the accuracy and completeness of the total balance of fixed assets of Kshs.7,573,256,031 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive 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 qualified 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 were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined shows that the County Executive had an approved budget of Kshs.6,990,168,407 for the financial year 2020/2021 against actual expenditure of Kshs.6,215,486,985 resulting to an overall under expenditure of Kshs.772,681,421 or 11%.

The under-absorption of funds may have impacted negatively on the delivery of goods and services to the residents of West Pokot County.

2. Own Generated Revenue

The statement of receipts and payments for the year ended 30 June, 2021 reflects County own generated receipts figure of Kshs.110,441,691 received from eighteen (18) revenue streams against budgeted amount of Kshs.140,352,202 resulting to under collection of Kshs.29,910,511 or 21 % of the budgeted amount.

In addition, a review of the County Government Act (Part III of the West Pokot County Finance Act, 2020) revealed that land rates are chargeable fees by the County Executive. However, collection of revenue from land rates, land surveying, fees for land valuation services are yet to be started. The Management has explained that physical planning for the County has not been done and there exists land disputes in court which have not yet been resolved.

The under-collection of own generated revenue may have impacted negatively on the delivery of goods and services to the residents of West Pokot County.

3. Late Exchequer Releases

As disclosed in Notes 1A and 1C to the financial statements, the statement of receipts and payments reflects exchequer releases amount of Kshs.5,862,901,714 for the year ended 30 June, 2021 which comprises equitable share amount of Kshs.5,430,760,200 and donor funds released through exchequer releases as per CARA amounting to Kshs.434,141,514. However, equitable share amount of Kshs.1,275,178,500 and the donor funds amounting to Kshs.135,588,792, all totalling to Kshs.1,410,767,292 were received from National Treasury into the County Revenue Fund bank account between 21 June, 2021 and 06 July, 2021 as indicated below:

Date Received	Nature of Receipt	Amount (Kshs.)
21 June, 2021	Kenya Climate Smart Agriculture Project	72,335,722
23 June, 2021	Polytechnics	8,874,947
23 June, 2021	User Fee Forgone	12,128,484
23 June, 2021	Exchequer	400,056,000
30 June, 2021	Exchequer	450,063,000
06 July, 2021	Kenya Urban Support Project (KUSP)	26,986,119
01 July, 2021	Transforming Health Systems for Universal Care Project (THUC)	15,263,520
02 July, 2021	Equitable Share	425,059,500
Total		1,410,767,292

As a result of the delayed disbursements, implementation of programmes and activities planned for the year was delayed which in turn constrained delivery of services to the residents of West Pokot County.

4. Pending Bills

Annex 2 to the financial statements reflect pending accounts payable balance of Kshs.24,665,654. However, the schedule provided for audit did not contain detailed voucher numbers, local purchase/service orders and invoices, making it impossible to verify the authenticity of the information. Further, the pending bills' ledgers were not made available to ascertain the movement from Kshs.178,578,512 as at 30 June, 2020 to Kshs.24,665,654 reported as at 30 June, 2021.

In addition, third party confirmation indicates the County government of West Pokot owed Kenya Medical Supplies Agency (KEMSA) a total of Kshs.53,817,188 as at 30 June, 2021, an amount which had not been disclosed as a pending bill in the financial statements.

Failure to pay the pending bills in the year they relate is likely to affect the programs by the County Executive for the subsequent years.

5. Projects

5.1 Projects Status Report

A review of the project implementation status as at 30 June, 2021 provided, indicated that approximately a total of two thousand one hundred and fifty-three sixty-seven (2153) projects were funded at an estimated cost of Kshs.2,556,830,425 out of which one thousand nine hundred and seventy (1970) projects were completed, one hundred and forty-six (146) are on-going, twenty-one (21) are yet to start and one stalled.

There is risk that programs or activities planned by the County Executive were not achieved hence need for the Management to re look at the budgeting process to ensure that only priority areas are allocated funds.

5.2 Projects Verifications

Physical verification done during the audit in the month of November, 2021, twenty-eight (28) projects with a contracted sum of Kshs.493,329,830, with payments totalling Kshs.102,442,731 made as at 30 June, 2021, confirmed the completion of fifteen (15), Six (6) ongoing, two (2) not in use, one (1) stalled whereas twelve (4) projects were incomplete as outlined in **Appendix I**.

In addition to denying public services to the residents, the incomplete, not in use or stalled projects could result in ineffective use public funds.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Budget Allocation to the County Assembly

During the year, the County Assembly of West Pokot had an approved total budget of Kshs.659,515,814 comprising recurrent amount of Kshs.604,450,000 and development of Kshs.55,065,814 which was equivalent to 11% of the total revenue of the County Government of Kshs.6,125,838,091. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that the approved expenditure of a County Assembly shall not exceed seven per cent of the total revenue of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

Consequently, the Management was in breach of the law.

2.0 Compensation of Employees

2.1 Exceeding the Ratio of Compensation - of Employee's Ratio to Total Revenue

The statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees' figure of Kshs.2,413,371,039 as disclosed in Note 11 to the financial statements. However, the expenditure on compensation of employees represents 39% of the total County revenue figure of Kshs.6,125,838,091 and therefore exceeds the ceiling set in Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 of 35% of the total county revenue by 4%.

Consequently, the Management was in breach of the law and the wage bill may not be sustainable unless adequate measures are put in place to contain the rising wage bill.

2.2 Net Earnings of Less than a Third (1/3) of Basic Salaries

The statement of receipts and payments reflects compensation of employees' figure of Kshs.2,413,371,039 for the year ended 30 June, 2021. Audit review of the County Executive's payroll for the year ended 30 June, 2021 revealed instances several employees of the County Executive, were receiving net salaries which were less than a third of their respective basic salaries. This is contrary to Section 19(3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee should not exceed two thirds of such wages.

Consequently, the Management was in breach of the law.

2.3 Payment of Salaries Outside the Integrated Personnel and Payroll Database (IPPD) System

As disclosed in Note 11 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees amount of Kshs.2,413,371,039 which includes basic wages of temporary employees amount of Kshs.185,511,489. However, the supporting payment vouchers provided for wages of temporary employees amounted to Kshs.204,213,095 resulting to unexplained variance of Kshs.18,701,606.

Further, a review of the payroll data revealed that gross pay totalling Kshs.204,213,095 was processed outside the Integrated Personnel and Payroll Database (IPPD) and managed in excel worksheets contrary to the IPPD manual and regulations as shown in below;

Month	No. of Temporary Employees	Amount Paid (Kshs.)
July, 2020	1400	17,022,030
August, 2020	1404	17,118,030
September, 2020	1406	17,029,075
October, 2020	1405	16,790,720
November, 2020	1405	16,728,720
December, 2020	1310	16,203,720
January, 2021	1407	16,901,190
February, 2021	1323	16,282,390
March, 2021	1444	17,359,190
April, 2021	1441	18,208,790
May, 2021	1275	15,924,050
June, 2021	1507	18,645,190
Total		204,213,095

Consequently, the County Executive Management was in breach of the law.

2.4 Employees with Shared Identity and Bank Account Numbers

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects compensation of employees' balance of Kshs.2,413,371,039 which includes basic wages of temporary employees of Kshs.185,511,489. A review of the temporary employees' payroll data revealed that some of the casuals have identical identification numbers and bank account numbers as shown in **Appendix II** and **Appendix III** respectively.

Consequently, duplicate identification numbers and bank account numbers cast doubt on the accuracy of the casuals' data and whether the casuals really exist.

3.0 Acquisition of Assets

3.1 Purchase of Tractors

As disclosed in Note 17 of the financial statements, the statement of receipts and payments reflects acquisition of assets balance of Kshs.860,589,811 which included purchase of vehicles and other transport equipment balance of Kshs.56,037,676. Examination of expenditure records revealed that ten (10) tractors and trailers were purchased from a supplier on 13 May, 2021 at a total cost of Kshs.35,000,460.

The County Executive based the procurement on a framework agreement between the Ministry of Transport, Infrastructure, Public Works, Housing and Urban Development, State Department for works, Supplies Branch and the supplier which was signed on 02 May, 2019. However, the Management did not provide evidence of the approval from the accounting officer in writing approving the usage of the registered list of suppliers from the State Department for Works, a complete list of all the suppliers that were awarded the framework tender including the agreement entered into and evidence showing that the bidders were subjected to a competitive process.

Further, no inspection and acceptance report was provided for audit review while the Management had not received logbooks for the tractors as at November, 2021 and therefore it was not possible to confirm the ownership of the tractors.

In addition, a physical verification of the tractors carried out during the month of November, 2021 revealed that six (6) tractors had not been put to use since 16 March, 2020 when they were delivered.

Consequently, the Management was in breach of the law while value for money may not have been realized as the tractors have remained unutilized.

3.2 Purchase of Ambulances

Examination of expenditure records relating to the purchase of the ambulances revealed that the two ambulances were purchased from a supplier on 29 June, 2021 at a total cost of Kshs.21,037,216.

The County Executive based the procurement on a framework agreement between the Ministry of Transport, Infrastructure, Public Works, Housing and Urban Development, State Department for works - Supplies Branch and the Company dated 02 May, 2019. However, the Management did not provide for audit review, prior approval from the Accounting Officer in writing for the use of the Ministry's registered list of suppliers and a complete list of all the suppliers that were awarded the framework tender for the supply of the ambulances.

In addition, although the ambulances were delivered on 11 May, 2021, no inspection and acceptance report was provided for audit review while as at the time of audit in November, 2021, the logbooks for the ambulances had not been received.

Consequently, the Management was in breach of the law while the ownership of the ambulances could not be confirmed.

3.3 Proposed Completion of Education Office Block

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets balance of Kshs.860,589,811 which includes construction of buildings amount of Kshs.237,377,903. Out of this amount, Kshs.4,094,417 was paid to a contractor towards the completion of an education office block at a contract sum of Kshs.4,999,960 which was signed on 06 May, 2021.

Although the contract was expected to be completed within a duration of three months after the signing of the contract, physical verification conducted in the month of November, 2021 indicated that the project remained incomplete. The following works with a total cost of Kshs.1,146,760 had not been completed;

Bills of Quantities Items not Executed	Amount Paid (Kshs.)
Aluminum Curtain Rail	62,000
4mm thick clear glass and glazing fixed with and including putty to steel windows	339,600
Sand, stain, prepare and apply three coats clear polyurethane varnish to timber surfaces	13,320
Sand, stain, prepare and apply three coats clear polyurethane varnish to timber surfaces	37,440
Prepare and apply three coats of first grade silk vinyl emulsion paint to plastered surfaces of beams and columns	46,800
Prepare and apply three coats of first grade silk vinyl emulsion paint to ditto walling	87,200
Internal Finishes	560,400
Total	1,146,760

Further, a site board for the project was not erected as provided for in the Bills of Quantities.

Consequently, the Management was in breach of the law while value for money on the project could not be confirmed

3.4 Lack of Ownership Documents on Land

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of asset of Kshs.860,589,811 which includes acquisition of land at a cost of Kshs.270,000.

The County Executive entered into a land sale agreement with four plot owners on 21 June, 2016 at Kacheliba town. Each plot measuring 0.5219 acres was valued at Kshs.500,000 and the acquired land was to be used as fresh produce market within Kacheliba town. Details show that two plot owners were paid a total of Kshs.1,000,000 while the third owner received partial payment of Kshs.270,000.

However, the Management failed to provide ownership documents for the fully paid plots. Further pending bills of Kshs.730,000 relating to the unpaid plots is not disclosed under Annex 2 to the financial statements.

Consequently, the ownership and existence of the acquired land could not be confirmed.

4.0 Operating Deposit and Retention Account in a Commercial Bank

The statement of assets and liabilities as at 30 June, 2021 reflects bank balance of Kshs.672,764,879. Included in this amount is County deposit and suspense account number 1164634089 with a balance of Kshs.63,137,022 as at 30 June, 2021. However, it was noted that the bank account is operated at a Commercial Bank instead of Central Bank of Kenya contrary to Regulation 82(1a) of the Public Finance Management (County Government) Regulations, 2015 which states that all County exchequer accounts shall be opened at the Central Bank of Kenya.

Consequently, the Management was in breach of the law.

5.0 Non-Preparation and Submission of Departmental Financial Statements

During the year the County Executive Management did designate, in writing, Accounting Officers to be responsible for managing finances of the County Government entities. However, the Accounting Officers did not prepare and submit the annual financial statements in respect of the County Government entities to the Auditor-General and deliver a copy to the relevant County Treasury, Controller of Budget, and the Commission on Revenue Allocation, contrary to Sections 148(1), 163(1) and 164(1) of the Public Finance Management Act, 2012.

Consequently, the Management was in breach of the law.

6.0 Automation of the Revenue Collection System

As disclosed in Note 14 to the financial statement, the statement of receipts and payments reflects transfers to other Government units amounting to Kshs.1,746,741,148 which

includes current grants to Government agencies and other levels of Government totalling to Kshs.178,694,901. Included in this is expenditure, was Kshs.7,000,000 which was paid to a contractor for the supply, delivery, customization and commissioning of a revenue collection and management system under the Kenya Development Support Programme.

The firm was awarded the tender in January, 2019 at a contract sum of Kshs.42,000,000. The first installment of Kshs.8,400,000 was paid on 31 January, 2019 and the second installment of Kshs.16,800,000 paid on 17 January, 2020. Review of the system modules however revealed the following anomalies:

- 6.1 Structured modules including liquor license, building plan approval, single business permit, property rate and land rate have not been customized in the system and hence not functional.
- 6.2 The market cess and miscellaneous receipts modules have not been deployed despite the system developer having been paid for the services.
- 6.3 The parking fee and sand/ballast cess modules have been fully integrated with Mpesa Paybill. However, cash payments were still being accepted, therefore creating a risk of non-banking of all the revenue collected.
- 6.4 The system has not been integrated with the Hospital Information Management System, Integrated Personnel and Payroll Database (IPPD), Integrated Finance Management Information System (IFMIS) and revenue bank accounts, and thus deposits made in the bank could not be linked directly to the relevant services paid for.
- 6.5 Training reports, attendance registers and training programs for technical training of all revenue collectors, all relevant county staff and technical assistance were not provided for audit verification.
- 6.6 Stores records including S11 for issuance of the 25 point of sale (POS) machines, 7 uninterrupted power supply (UPS), 7 printers and 7 personal computers were not provided for audit.

Consequently, it was not possible to confirm whether the County Executive obtained value for money on the revenue automation system and whether the contractor delivered and customized all modules as per the terms of the contract.

7.0 Unresolved Prior Year Audit Matters

There were issues raised in the audit report for 2020/2021 financial year. However, no report or recommendations from the County Executive Management and oversight bodies were submitted for audit verification and clearance. Further, the issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding.

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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Risk Assessment Policy and Disaster Recovery Plan

Audit of the internal controls of West Pokot County Executive revealed that the Management had not developed a risk management policy and risk assessments were not performed for the year ended 2020/2021 contrary to Regulation 158(1) and 163(1) of the Public Finance Management (County Government) Regulations, 2015 which requires each County Government entity to develop risk management strategies and a system of risk management.

Further, a disaster recovery plan or business continuity plan was not in place to ensure that the county recovers its functionality in case of an unplanned incident or disaster.

2. Updating of the Asset Register

The summary of fixed assets register at Annex 6 to the financial statements reflects total consolidated assets balance of Kshs.7,573,256,031 comprising of land, buildings and structures, transport equipment, office equipment, furniture and fittings, ICT equipment, machinery and equipment, biological assets and infrastructure assets. Examination of the detailed asset register provided for audit review revealed that the asset register was not updated as it contained only the assets that were acquired during the financial year 2020/2021 and not all the assets acquired and owned by the County Executive since inception.

Further, the asset register did not include important details like size of the parcels of land, the terms under which the land is held by the county government, conveyance, address, dates of acquisition, disposal or major change in use of the assets. In addition, the assets register includes assets such as Early Childhood Development Education (ECDE)

classrooms, playgrounds in various primary schools; tree seedlings, certified seeds, irrigation pipes and pesticides which were distributed to farmers at various wards in the county and therefore not owned by the County Government.

Consequently, the validity and accuracy of information recorded in the assets register could not be confirmed.

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 governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or 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 Executive's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective 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 Executive of West Pokot 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 Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue 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 Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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, CBS
AUDITOR-GENERAL

Nairobi

14 June, 2022

APPENDICES

Appendix I: Physical Verification of Projects

No.	Payee	Project	Contract Sum Kshs.	Amount Paid During the Financial Year Kshs.	Delivery Status	Project Verification
1	Pako Construction Limited	Construction of Orwa Footbridge	7,280,704	4,969,303	100%	Complete and in use.
2	Gesure Building Contractors	Construction of Marus Foot Bridge	16,175,369	4,000,000	100%	Complete and in use.
3	Qofole Company	Construction of Kormonot Water Pan	11,702,600	7,293,100	100%	Complete and in use.
4	Notion Enterprises	Supply and delivery of Steel Casings	5,850,050	5,850,050	100%	Complete and in use.
5	Hardcore Builders Limited	Improvement to bitumen standard Ortum Town	14,693,488	14,693,488	100%	Complete and in use.
6	Golbo Enterprise Company	Construction of Namoru water pan	19,745,384	19,745,384	100%	The Project is complete and in use. However, a trough with a cost of Kshs.400,000 is not in use. It was constructed using bricks instead of bush stones and there are visible cracks.
7	Honor Logistics Limited	Construction of Kapkoris Makutano Water Supply	11,702,600	10,322,028	90%	Not completed and the contractor is not on site.
8	Phamatrade Pharmacy Limited	Supply of Medical Equipment for ICU Isolation	46,324,000	46,324,000	100%	All the medical equipment were delivered apart from two blood gas machines, One ICU bed, two transport Ventilator, Four Laryngoscope 5 blades, ECG Machine which were not verified.
9	Grenas Enterprise Limited	Supply of Medical Equipment for ICU and Isolation Centre	9,186,500	9,186,500	100%	All the medical equipment were delivered and operational apart from 150

No.	Payee	Project	Contract Sum Kshs.	Amount Paid During the Financial Year Kshs.	Delivery Status	Project Verification
						bed-side lockers, 2 blood pressure machines and 3 flow meters were not verified.
10	Chorley Contractor Limited	Supply of hospital beds and assorted accessories for Covid-19 Isolation Center	11,990,400	11,990,400	100%	300 Hospital beds, 600 cellular blankets, 300 mattress bed and 1200 bed sheet were all delivered but not yet in use.
11	Charily Construction and Civil Engineering	Delivery of 1 ICU Bed and 4 Ventilators	9,948,000	9,948,000	100%	All the equipment were delivered. They are operational but not yet in use.
12	Crossloed Holding Limited	Gas Piping extension works	1,796,459	1,796,459	100%	The Project was completed. It is operational and in use.
13	M/S Finescope System Limited	Supply and Installation of the solar fridges.	6,600,000	6,600,000	100%	All the solar fridges were delivered and installed. They are operational and in use.
14	Sondany Enterprise Limited	Supply of assorted maize seed variety	26,700,000	26,700,000	100%	Interviewed farmers from Suam and Kacheliba ward and confirmed they received the maize seeds.
15	Paheso Company	Purchase of indigenous goats for Kodich Ward	2,998,000	2,998,000	100%	Interviewed the farmers and verified that all the goats were delivered.
16	West Pokot Galla Goats Breeders Association	Purchase of Galla goats for Kiwawa Ward	999,990	999,990	100%	All the 110 Galla goats were received and verified.
17	Yogev Company Limited	Supply of Sahiwal Heifer at Nasukuta	2,799,997	2,799,997	100%	All the 23 Sahiwal Heifer

No.	Payee	Project	Contract Sum Kshs.	Amount Paid During the Financial Year Kshs.	Delivery Status	Project Verification
						were delivered and verified.
18	Fanstanc Agencies	Proposed completion of education office block	4,999,96	4,094,417	60%	Stalled
19	Fanstanc Agencies	Proposed completion of ECDE college Kapenguria staff houses	4,945,420	4,012,648	70%	Not complete and contractor not on site
20	Eswancom Solutions	Proposed construction of external toilets at County Covid-19 Isolation Centre	3,184,600	2,512,108	70%	Not complete and contractor not on site
21	Miliki Development Company Limited	Proposed construction of milk processing plant at Kabichbich in Pokot South	28,999,238	15,357,677	60%	On-going
22	Kalicha Investment Limited	Construction of multipurpose hall at Kapenguria Vocational Training Centre	2,372,390	2,319,999	90%	On-going
23	Mukuch Equipments Limited	Proposed construction of ECDE Hostel at Kapenguria ECDE College	4,804,645	4,804,645	100%	Complete
24	Nyongi Suppliers Limited	Proposed completion of restaurants and cottages at Mtelo West Pokot County	12,210,794	2,388,891	40%	Not complete and contractor not on site
25	Moks Construction Enterprises Limited	Proposed construction of County Commissioner's Office Block	68,500,250	33,000,000	80%	On-going
26	Gagaba Investments Co.Limited	Proposed construction of Governors Office Complex	198,475,572	81,233,682	50%	On-going
27	Ronafrik Company Limited	Proposed construction of Lomut Mango factory	12,054,668	7,288,758	60%	On-going
28	Kalicha Investment Limited	Construction of twin workshops block B at Sigor Vocational Training Centre	3,521,598	2,406,600	60%	On-going
	Total		493,329,830	293,793,678		

Appendix II: Duplicate Identification Numbers

July, 2020 Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	Net Pay Kshs.
Margaret Cheptekei	9764506	Lands	8,200.00	-	400.00	400.00	7,400.00
Peter Changwong Ngolenyang	9764506	Lands	8,200.00	-	400.00	400.00	7,400.00
Lokedi	31975995	Trade	8,200.00	-	400.00	400.00	7,400.00
Nicholas Mnangat	31975995	Trade	8,200.00	-	400.00	400.00	7,400.00
September, 2020 Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	Net Pay Kshs.
Lucy Chepkite	29451057	Lands	8,200.00		400.00	400.00	7,400.00
Naomi Lokorcholia	29451057	Lands	8,200.00		300.00	400.00	7,500.00
Lokedi	31975995	Trade	8,200.00		400.00	400.00	7,400.00
Nicholas Mnangat	31975995	Trade	8,200.00		400.00	400.00	7,400.00
March, 2021 Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	Net Pay Kshs.
Losiamoi Chemonges Moses	8295239	Tourism	15,200.00		600.00	400.00	14,200.00
Musa Chemonges Losiamoi	8295239	Governor Delivery Unit	25,000.00				25,000.00
Charity Cherop Longronyang	29135603	Pastoral Economy	15,000.00		400.00	-	14,600.00
Charity Cherop Longronyang	29135603	Governor Delivery Unit	20,000.00				20,000.00
Evaline Cheptoo Rotich	30071247	PSM	11,200.00		400.00	400.00	10,400.00
Evaline Cheptoo Rotich	30071247	Governor Delivery Unit	25,000.00				25,000.00
			111,400.00				109,200.00
April, 2021 Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	Net Pay Kshs.
Losiamoi Chemonges Moses	8295239	Tourism	15,200.00	-	600.00	400.00	14,200.00
Easter Chepyatich	8295239	GDU	25,000.00				25,000.00
Charity Cherop Longronyang	29135603	Pastoral Economy	15,000.00		400.00	-	14,600.00
Mary Naikan Ruben	29135603	GDU	20,000.00				20,000.00
Evaline Cheptoo Rotich	30071247	PSM	11,200.00		400.00	400.00	10,400.00
Lokok K. Isaac	30071247	GDU	25,000.00				25,000.00
			111,400.00				109,200.00

May, 2021 Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	Net Pay Kshs.
Losiamoi Chemonges Moses	8295239	Tourism	15,200.00		600.00	400.00	14,200.00
Easther Chepyatich	8295239	Governors Delivery Unit	25,000.00				25,000.00
Joel Kiratukei	23358657	Governors Delivery Unit	25,000.00				25,000.00
Kelvin Maramoi Lokichar	23358657	Governors Delivery Unit	12,000.00				12,000.00
Lokok Kibor Isaac	24460232	Governors Delivery Unit	25,000.00				25,000.00
Loriket Tapaluk James	24460232	Governors Delivery Unit	20,000.00				20,000.00
Daniel Poghismo Lomuchung	26636555	PSM	10,000.00		300.00	400.00	9,300.00
Daniel Poghismo Lomuchung	26636555	Governors Delivery Unit	10,000.00				10,000.00
Charity Cherop Longronyang	29135603	Pastoral Economy	15,000.00		400.00	-	14,600.00
Mary Naikan Ruben	29135603	Governors Delivery Unit	20,000.00				20,000.00
Total			177,200.00				175,100.00
June, 2021 Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	Net Pay Kshs.
Musa Loktari Nyangaitha	1280849	PSM	13,200.00		500.00	400.00	12,300.00
Musa Nyangatia	1280849	Governor Delivery Unit	20,000.00		400.00		19,600.00
Losiamoi Chemonges Moses	8295239	Tourism	15,200.00		600.00	400.00	14,200.00
Musa Chemonges Losiamoi	8295239	Governor Delivery Unit	25,000.00		500.00		24,500.00
Daniel Poghismo Lomuchung	26636555	PSM	10,000.00		300.00	400.00	9,300.00
Daniel Poghismo Lomuchung	26636555	Governor Delivery Unit	10,000.00		300.00		9,700.00
Charity Cherop Longronyang	29135603	Pastoral Economy	15,000.00		400.00	-	14,600.00
Charity Cherop Longronyang	29135603	Governor Delivery Unit	20,000.00		400.00		19,600.00
Evaline Cheptoo Rotich	30071247	PSM	11,200.00		400.00	400.00	10,400.00
Evaline Cheptoo Rotich	30071247	Governor Delivery Unit	25,000.00		500.00		24,500.00
Total			164,600.00				158,700.00

Appendix III Duplicate Bank Account Numbers

September, 2020 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Agriculture	Siatolim Nickson	13728621 5	502	10200		400	400	0	9400	Equity	1070177707802
Lands	Siatolim Nickson Pkech	31206164	507	8200		400	400	0	7400	Equity	1070177707802
Finance	Everlyne Lognoro	29171047	601	10200		400	400	0	9400	Equity	1070178597179
Finance	Everlyne Cheputoy Luka	26809208	601	10200		400	400	0	9400	Equity	1070178597179
Finance	Abraham Rutto	30114105	601	18000		600	400	0	17000	Equity	7770178669777
Lands	Abraham Rutto	33658108	507	10200		400	400	0	9400	Equity	7770178669777
October, 2020 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Agriculture	Siatolim Nickson	13728621 5	502	10200		400	400	0	9400	Equity	1070177707802
Finance	Everlyne Lognoro	29171047	601	10200		400	400	0	9400	Equity	1070178597179
Finance	Everlyne Cheputoy Luka	26809208	601	10200		400	400	0	9400	Equity	1070178597179
Lands	Siatolim Nickson Pkech	31206164	507	8200		400	400	0	7400	Equity	1070177707802
				38,800.00		1,600.00	1,600.00	-	35,600.00		
November, 2020 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Finance	Everlyne Cheputoy Luka	26809208	601	10,200.00		400.00	400.00	-	9,400.00	Equity	1070178597179
Finance	Everlyne Lognoro	29171047	601	10,200.00		400.00	400.00	-	9,400.00	Equity	1070178597179
Agriculture	Siatolim Nickson	13728621 5	502	10,200.00		400.00	400.00	-	9,400.00	Equity	1070177707802
Lands	Siatolim Nickson Pkech	31206164	507	8,200.00		400.00	400.00	-	7,400.00	Equity	1070177707802
				38,800.00		1,600.00	1,600.00				
December, 2020 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Finance	Everlyne Cheputoy Luka	26809208	601	10200		400	400	0	9400	Equity	1070178597179
Finance	Everlyne Lognoro	29171047	601	10200		400	400	0	9400	Equity	1070178597179

January, 2021 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Water	Waweru Mburu	4841239	505	40,000.00	4,384.00	1,000.00	-		34,616.00	Equity	1070166786957
Water	Samuel Motum	28856021	505	20,200.00	-	400.00	400.00		19,400.00	Equity	1070166786957
Finance	Everlyne Cheputoy Luka	26809208	601	10,200.00	-	400.00	400.00	-	9,400.00	Equity	1070178597179
Finance	Everlyne Lognoro	29171047	601	10,200.00	-	400.00	400.00	-	9,400.00	Equity	1070178597179
				80,600.00					72,816.00		
February, 2021 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Water	Waweru Mburu	4841239	505	40,000.00	4,384.00	1,000.00	-		34,616.00	Equity	1070166786957
Water	Samuel Motum	28856021	505	20,200.00	-	400.00	400.00		19,400.00	Equity	1070166786957
Finance	Everlyne Cheputoy Luka	26809208	601	10,200.00		400.00	400.00	-	9,400.00	Equity	1070178597179
Finance	Everlyne Lognoro	29171047	601	10,200.00		400.00	400.00	-	9,400.00	Equity	1070178597179
				80,600.00					72,816.00		
March, 2021 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Governor Delivery Unit	Musa Chemonges Losiamoi	8295239	Community Mobilizer	25,000.00					25,000.00	Equity	330191685859
Tourism	Losiamoi Chemonges Moses	8295239	509	15,200.00		600.00	400.00	-	14,200.00	Equity	330191685859
Governor Delivery Unit	Charity Cherop Longronyang	29135603	Clerical officer	20,000.00					20,000.00	Equity	1070160775301
Pastoral Economy	Charity Cherop Longronyang	29135603	503	15,000.00		400.00	-	-	14,600.00	Equity	1070160775301
Governor Delivery Unit	Evaline Cheptoo Rotich	30071247	Cateress residence	25,000.00					25,000.00	Equity	1070161584375
PSM	Evaline Cheptoo Rotich	30071247	11	11,200.00		400.00	400.00	-	10,400.00	Equity	1070161584375
Finance	Everlyne Cheputoy Luka	26809208	601	10,200.00		400.00	400.00	-	9,400.00	Equity	1070178597179
Finance	Everlyne Lognoro	29171047	601	10,200.00		400.00	400.00	-	9,400.00	Equity	1070178597179
Health	Victor Kimtai Langat	25125527	501	15,000.00	-	400.00	-	-	14,600.00	Equity	1070180552984
Health	Flomena Lonyangat	36871045	501	13,200.00	-	400.00	400.00	-	12,400.00	Equity	1070180552984
				160,000.00					155,000.00		

April, 2021 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Tourism	Losiamoi Chemonges Moses	8295239	509	15,200.00	-	600.00	400.00	-	14,200.00	Equity	330191685859
GDU	Easther Chepyatich	8295239		25,000.00					25,000.00	Equity	330191685859
Pastoral Economy	Charity Cherop Longronyang	29135603	503	15,000.00		400.00	-	-	14,600.00	Equity	1070160775301
GDU	Mary Naikan Ruben	29135603		20,000.00					20,000.00	Equity	1070160775301
PSM	Evaline Cheptoo Rotich	30071247	11	11,200.00		400.00	400.00	-	10,400.00	Equity	1070161584375
GDU	Lokok K. Isaac	30071247		25,000.00					25,000.00	Equity	1070161584375
Finance	Everlyne Cheputoy Luka	26809208	601	10,200.00		400.00	400.00	-	9,400.00	Equity	1070178597179
Finance	Everlyne Lognoro	29171047	601	10,200.00		400.00	400.00	-	9,400.00	Equity	1070178597179
Health	Victor Kimtai Langat	25125527	501	15,000.00	-	400.00	-	-	14,600.00	Equity	1070180552984
Health	Flomena Lonyangat	36871045	501	13,200.00	-	400.00	400.00	-	12,400.00	Equity	1070180552984
				160,000.00					155,000.00		
May, 2021 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Tourism	Losiamoi Chemonges Moses	8295239	509	15,200.00		600.00	400.00	-	14,200.00	Equity	330191685859
Governors Delivery Unit	Easther Chepyatich	8295239	Community Mobilizer	25,000.00					25,000.00	Equity	330191685859
Pastoral Economy	Charity Cherop Longronyang	29135603	503	15,000.00		400.00	-	-	14,600.00	Equity	1070160775301
Governors Delivery Unit	Mary Naikan Ruben	29135603	Clerical Officer	20,000.00					20,000.00	Equity	1070160775301
Governors Delivery Unit	Lokok Kibor Isaac	24460232	Cateress Residence	25,000.00					25,000.00	Equity	1070168198914
Governors Delivery Unit	Loriket Tapaluk James	24460232	Community Mobilizer	20,000.00					20,000.00	Equity	1070168198914
Governors Delivery Unit	Joel Kiratukei	23358657	Peace Monitor	25,000.00					25,000.00	Equity	1070179962975
Governors Delivery Unit	Kelvin Maramoi Lokichar	23358657	Community Mobilizer	12,000.00					12,000.00	Equity	1070179962975
				157,200.00					155,800.00		

June, 2021 Department	Staff Name	Identity Number	Vote Head	Gross Pay Kshs.	Deducted PAYE Kshs.	Deducted NHIF Kshs.	Deducted NSSF Kshs.	WEPESA	Net Pay Kshs.	Bank Name	Account Number
Tourism	Losiamoi Chemonges Moses	8295239	509	15,200.00		600.00	400.00	-	14,200.00	Equity	330191685859
Governor Delivery Unit	Musa Chemonges Losiamoi	8295239		25,000.00		500.00			24,500.00	Equity	330191685859
Pastoral Economy	Charity Cherop Longronyang	29135603	503	15,000.00		400.00	-	-	14,600.00	Equity	1070160775301
Governor Delivery Unit	Charity Cherop Longronyang	29135603		20,000.00		400.00			19,600.00	Equity	1070160775301
PSM	Evaline Cheptoo Rotich	30071247	11	11,200.00		400.00	400.00	-	10,400.00	Equity	1070161584375
Governor Delivery Unit	Evaline Cheptoo Rotich	30071247		25,000.00		500.00			24,500.00	Equity	1070161584375
				111,400.00					107,800.00		

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

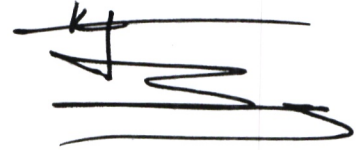
		2020-2021	2019-2020
	Notes	KShs	KShs
RECEIPTS			Restated
Exchequer releases	1	5,862,901,714	4,982,188,166
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	149,045,596	141,948,188
Proceeds from Domestic Borrowings	4		
Proceeds from Foreign Borrowings	5		
Proceeds from Sale of Assets	6		
Reimbursements and Refunds	7		
Returns of Equity Holdings	8		
County Own Generated Receipts	9	110,441,691	102,684,996
Returned CRF issues	10	3,449,090	9,567,448
TOTAL RECEIPTS		6,125,838,091	5,236,388,798
PAYMENTS			
Compensation of Employees	11	2,413,371,039	2,373,430,578
Use of goods and services	12	836,218,528	651,379,041
Subsidies	13		
Transfers to Other Government Units	14	1,746,741,148	1,156,246,396
Other grants and transfers	15	296,998,275	411,247,800
Social Security Benefits	16	50,014,084	54,014,487
Acquisition of Assets	17	860,589,811	510,656,730
Finance Costs, including Loan Interest	18	-	
Repayment of principal on Domestic and Foreign borrowing	19	-	
Other Payments	20	11,554,100	
TOTAL PAYMENTS		6,215,486,985	5,156,975,032
SURPLUS/DEFICIT		(89,648,894)	79,413,766

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26-01- 2022 and signed by:



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



**Head of Accounting Services
Name: CPA Haron Muruny Ksang
ICPAK Member Number: 26158**

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

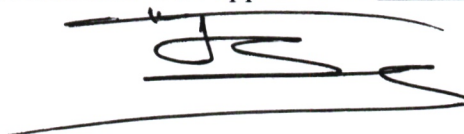
7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020-2021	2019-2020
	Notes	KShs	KShs
FINANCIAL ASSETS			Restated
Cash and Cash Equivalents			
Bank Balances	21A	672,764,879	743,212,551
Cash Balances	21B		-
Total Cash and cash equivalent		672,764,879	743,212,551
Accounts receivables – Outstanding Imprests	22	-	-
TOTAL FINANCIAL ASSETS		672,764,879	743,212,551
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	63,137,022	43,935,800
NET FINANCIAL ASSETS		609,627,857	699,276,751
REPRESENTED BY			
Fund balance b/fwd	24	699,276,751	619,862,985
Prior year adjustments	25	-	
Surplus/Deficit for the year		(89,648,894)	79,413,766
NET FINANCIAL POSITION		609,627,857	699,276,751

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WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

		2020-2021	2019-2020 Restated	2019-2020
	Notes	KShs	KShs	
Receipts from operating income				
Exchequer Releases	1	5,862,901,714	4,982,188,166	4,982,188,166
Proceeds from Domestic and Foreign Grants	2	-	-	8,120,750
Transfers from Other Government Entities	3	149,045,596	141,948,188	141,948,188
Reimbursements and Refunds	7			-
Returns of Equity Holdings	8			-
County Own Generated Receipts	9	110,441,691	102,684,996	102,684,995
Returned CRF issues	10	3,449,090	9,567,448	9,567,448
		6,125,838,091	5,236,388,798	5,244,509,548
Payments for operating expenses				
Compensation of Employees	11	2,413,371,039	2,373,430,580	2,262,727,278
Use of goods and services	12	836,218,528	651,379,041	714,463,754
Subsidies	13			-
Transfers to Other Government Units	14	1,746,741,148	1,156,246,396	1,169,541,926
Other grants and transfers	15	296,998,275	411,247,800	3,247,800
Social Security Benefits	16	50,014,084	54,014,487	54,014,487
Finance Costs, including Loan Interest	18	-	-	
Other Payments	20	11,554,100	-	
		5,354,897,174	4,646,318,302	4,203,995,244
Adjusted for:				
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	26			
Increase/(Decrease) in Accounts Payable: (deposits and retention)	27	19,201,222	43,935,800	23,827,238
Other Adjustments	28			
Net cash flow from operating activities		790,142,139	634,006,296	1,016,687,065
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	6			
Acquisition of Assets	17	860,589,811	510,656,730	756,011,414
Net cash flows from Investing Activities		860,589,811	510,656,730	756,011,414
CASHFLOW FROM BORROWING ACTIVITIES				
Proceeds from Domestic Borrowings	4			-

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Proceeds from Foreign Borrowings	5			
Repayment of principal on Domestic and Foreign borrowing	19			
Net cash flow from financing activities			-	
NET INCREASE IN CASH AND CASH EQUIVALENTS		(70,447,672)	123,349,566	260,675,652
Cash and cash equivalents at BEGINNING of the year	21	743,212,551	619,862,985	675,139,684
Cash and cash equivalents at END of the year	24	672,764,879	743,212,551	935,815,335

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26-01- 2022 and signed by:

Chief Officer Finance & Economic Planning
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Head of Accounting Services
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WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments			Budget Utilization Difference	% Utilization difference
			Final Budget	Actual		
	KShs	KShs	KShs	KShs	KShs	
RECEIPTS						
Exchequer releases	5,000,700,000	-	5,000,700,000	5,430,760,200	(430,060,200)	
Proceeds from Domestic and Foreign Grants(KDSP, DANIDA, KUSP, THS/UHC, KCSAP, ASDSP, UEIDEAS, EU WATER ,Youth Polytechnic and User Fee forgone)	728,027,734	38,836,698	766,864,432	434,141,514	332,722,918	43%
Transfers from Other Government Entities(KRB)	149,045,597	37,542,772	186,588,369	149,045,596	37,542,773	20%
Balance B/D from FY2019/20	29,234,420	866,408,984	895,663,402	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated Receipts	168,352,202	28,000,000	140,352,202	110,441,691	29,910,512	21%
Returned CRF issues	-	-	-	3,449,090	3,449,090	
TOTAL RECEIPTS	6,075,359,953	914,788,454	6,990,168,407	6,125,838,091	862,310,316	12%
PAYMENTS						
Compensation of Employees	2,474,843,793	50,858,087	2,423,985,706	2,413,371,039	10,614,667	0%

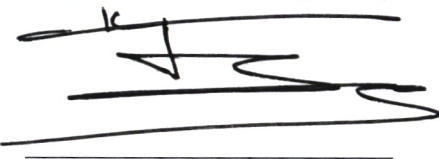
WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

Use of goods and Services	638,284,253	283,812,038	922,096,291	836,218,528	83,877,763	9%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	1,760,123,225	306,545,138	2,066,668,363	1,746,741,148	319,927,214	15%
Other Grants and Transfers	322,000,000	23,500,901	298,499,099	296,998,275	1,500,824	1%
Social Security Benefits	54,015,051	4,000,000	50,015,051	50,014,084	967	0%
Acquisition of Assets	810,093,630	400,810,267	1,210,903,897	860,589,811	350,314,086	29%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-	
Other payments	16,000,000	2,000,000	18,000,000	11,554,100	6,445,900	36%
TOTAL PAYMENTS	6,075,359,952	914,808,455	6,990,168,407	6,215,486,985	772,681,422	11%

The County Executive's financial statements were approved on 26-01-2022 and signed by:



Chief Officer Finance & Economic Planning
Name: Dr. Grace Amurle Soprin
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Head of Accounting Services
Name: CPA Haron Muruny Ksang
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WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	Budget Utilization Difference	% Utilization difference
	KShs	KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Exchequer releases	3,500,490,000	-	3,500,490,000	4,092,011,663	(591,521,663)	(17)%
Proceeds from Domestic and Foreign Grants (KDSP, DANIDA, USER FEE, YP, COVID)	190,572,693	(50,114,209)	140,458,484	71,348,484	69,110,000	49%
Transfers from Other Government Entities	-	-	-	-	-	-
Balance B/D from FY2019/20	-	382,123,622	382,123,622	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	117,846,541	(19,600,000)	98,246,541	77,309,183	20,937,358	21%
Returned CRF issues	-	-	-	539,090	(539,090)	0%
TOTAL RECEIPTS	3,808,909,235	312,409,413	4,121,318,648	4,241,208,420	(119,889,772)	-3%
PAYMENTS						
Compensation of Employees	2,474,843,793	- 50,858,087	2,423,985,706	2,413,371,039	10,614,667	0%
Use of goods and Services	637,284,253	275,191,122	912,475,375	829,287,021	83,188,354	9%
Subsidies	-	-	-	-	-	0%

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Transfers to Other Government Units	730,648,484	20,645,002	751,293,486	704,763,923	46,529,562	6%
Other Grants and Transfers	242,000,000	(3,500,901)	238,499,099	236,998,275	1,500,824	1%
Social Security Benefits	54,015,051	(4,000,000)	50,015,051	50,014,084	967	0%
Acquisition of Assets	1,000,000	1,590,000	2,590,000	1,489,750	1,100,250	42%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-	0%
Other payments	16,000,000	2,000,000	18,000,000	11,554,100	6,445,900	36%
TOTAL PAYMENTS	4,155,791,581	241,067,136	4,396,858,717	4,247,478,191	149,380,525	3%

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WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	Budget Utilization Difference	% Utilization difference
	KShs	KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Exchequer releases	1,500,210,000	-	1,500,210,000	1,338,748,537	161,461,463	11%
Proceeds from Domestic and Foreign Grants (KDSP, DANIDA, KUSP, THS/UHC, KCSAP, ASDSP, UEIDEAS, EU WATER, Youth Polytechnic and User Fee forgone)	537,455,041	88,950,907	626,405,948	362,793,030	263,612,918	42%
Transfers from Other Government Entities (KRB)	149,045,597	37,542,772	186,588,369	149,045,596	37,542,773	20%
Balance B/D from FY2019/20	29,234,420	484,285,362	513,519,782	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	50,505,661	8,400,000	42,105,661	33,132,507	8,973,154	21%
Returned CRF issues	-	-	-	2,910,000	2,910,000	0%
TOTAL RECEIPTS	2,266,450,718	602,379,041	2,868,829,759	1,886,629,671	982,200,089	34%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and Services	1,000,000	8,620,916	9,620,916	8,931,507	689,409	7%

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	1,029,474,741	285,900,136	1,315,374,877	1,041,977,225	273,397,652	21%
Other Grants and Transfers	80,000,000	20,000,000	60,000,000	60,000,000	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	809,093,630	399,220,267	1,208,313,897	859,100,061	349,213,836	29%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
TOTAL PAYMENTS	1,919,568,371	673,741,319	2,593,309,690	1,970,008,793	623,300,897	24%

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WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/SP	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	Percentage Utilization
	2020/2021	2020/2021	2020/2021	2020/2021		
	KShs	KShs	KShs	KShs	KShs	%
Programme 1-COUNTY EXECUTIVE						
SP 1 - (General Administration ,planning and Support Services)	431,090,892	72,472,713	503,563,605	473,761,447	29,802,158	94.08%
SP 2 -(County Executive affairs)	31,157,400	- 1,442,001	29,715,399	25,578,549	4,136,850	86.08%
SP 3 -(County Public service Board	5,291,520	4,201,600	9,493,120	8,806,892	686,228	92.77%
SP 4 -(Field Administration service)	-	-	-	-	-	-
SP 5-(Liasion and Intergovernmental service)	10,733,816	-	10,733,816	10,659,351	74,465	99.31%
TOTAL	478,273,628	75,232,312	553,505,940	518,806,239	34,699,701	93.73%
Programme 2 - FINANCE & ECONOMIC PLANNING						
SP 1(General Administration ,planning and Support Services	185,130,194	28,367,893	213,498,087	194,727,116	18,770,971	91.21%
SP 2-(Treasury Accounting Services)	1,373,440	1,660,018	3,033,458	2,873,132	160,326	94.71%
SP 3-(Supply Chain Management services)	2,142,816	1,500,000	3,642,816	3,153,904	488,912	86.58%
SP 4-(Resource Mobilization)	5,142,000	6,964,632	12,106,632	10,429,898	1,676,734	86.15%
SP 5-(Internal Audit services)	3,133,600	1,000,000	4,133,600	4,132,850	750	99.98%
SP 6-(Budget Formulation services)	8,207,480	9,849,241	18,056,721	16,065,121	1,991,600	88.97%
SP 7-(Economic Planning)	78,458,118	7,405,814	85,863,932	48,209,911	35,654,021	56.15%
SP 8-(Project Management	-	-			-	-
SP 9-(Monitoring and Evaluation)	2,087,000	4,500,000	6,587,000	6,586,957	43	100.00%
TOTAL	285,674,648	61,247,598	346,922,246	286,178,889	58,743,357	82.49%
Programme 3 - ROADS ,PUBLIC WORKS,TRANSPORT AND INFRASTRUCTURE						

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

SP 1(General Administration ,planning and Support Services)	69,009,408	3,650,000	72,659,408	69,198,979	3,460,429	95.24%	
SP 2(Road Transport)	1,887,840	-	1,887,840		-		
SP 3(KRB)	149,045,596	52,878,160	201,923,756	170,484,344	31,439,412	84.43%	
SP 4(Public works)	6,037,600	9,085,437	15,123,037	14,155,334	967,703	93.60%	
SP 5-(Ward Specific Projects)	95,500,000	62,203,603	157,703,603	129,564,732	28,138,871	82.16%	
TOTAL	321,480,444	125,929,360	447,409,804	383,403,389	64,006,415	85.69%	
Programme 4 - HEALTH AND SANITATION							
SP 1(General Administration ,planning and Support Services)	1,271,456,244	28,500,058	1,299,956,302	1,297,528,765	2,427,537	99.81%	
SP 2-(Preventive Health Services)	71,394,288	17,049,998	88,444,286	82,073,144	6,371,142	92.80%	
SP 3-(Kapenguria Referral Hospital)	236,772,368	88,141,205	324,913,573	256,937,276	67,976,298	79.08%	
SP 4-(Kacheliba Sub county hospital)	12,860,000	3,955,000	16,815,000	14,640,371	2,174,629	87.07%	
SP 5-(Sigor Sub county hospital)	12,860,000	4,910,000	17,770,000	15,707,098	2,062,902	88.39%	
SP 6-(Chepareria Sub county hospital)	12,890,000	4,930,000	17,820,000	16,978,877	841,123	95.28%	
SP 7(Facility Improvement Fund)	72,300,000	-	5,681,392	66,618,608	56,775,303	9,843,305	85.22%
SP 8(Ward Specific)	59,600,000	74,612,373	134,212,373	96,654,041	37,558,332	72.02%	
TOTAL	1,750,132,900	216,417,242	1,966,550,142	1,837,294,875	129,255,267	93.43%	
Programme 5 - EDUCATION AND TECHNICAL TRAINING							
SP 1(General Administration ,planning and Support Services)	373,568,056	14,647,429	388,215,485	381,225,725	6,989,760	98.20%	
SP 2 -(ECD Services)	13,997,252	2,250,000	16,247,252	4,504,123	11,743,129	27.72%	
SP 3-(Youth Vocational training)	36,805,196	-	36,805,196	36,722,894	82,302	99.78%	
SP 4-(Bursary Fund)	242,000,000	-	10,000,000	232,000,000	-	100.00%	
SP 5 - (Ward specific)	91,650,000	122,148,928	213,798,928	200,440,803	13,358,125	93.75%	
TOTAL	758,020,504	129,046,357	887,066,861	854,893,545	32,173,316	96.37%	
Programme 6 - AGRICULTURE AND IRRIGATION							

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

SP 1-(General Administration, Planning and Support Services)	101,114,966	- 2,961,751	98,153,215	96,264,493	1,888,722	98.08%
SP 2-(Crop Development and Management)	371,646,420	72,854,200	444,500,620	411,535,865	32,964,755	92.58%
SP 3-(Cash Crop Production(Special Programs)	1,042,000	-	1,042,000	1,029,942	12,058	98.84%
SP 4 -(Ward specific)	5,600,000	11,435,900	17,035,900	13,225,049	3,810,851	77.63%
TOTAL	479,403,386	81,328,349	560,731,735	522,055,349	38,676,386	93.10%
Programme 7 - PASTORAL ECONOMY						
SP 1-(General Administration, Planning and Support Services)	85,662,776	1,468,441	87,131,217	82,800,541	4,330,676	95.03%
SP 2 - (Livestock production and Range Management)	34,613,804	5,795,205	40,409,009	31,739,644	8,669,365	78.55%
SP 3-(Livestock Disease management)	5,718,400	-	5,718,400	5,642,390	76,010	98.67%
SP 4-(Fisheries Development)	434,400	-	434,400	428,890	5,510	98.73%
SP 5-(Nasukuta Livestock Improvement Center)	54,128,000	- 53,600,000	528,000	263,500	264,500	49.91%
SP 6 -(Ward specific)	38,800,000	20,890,027	59,690,027	48,105,479	11,584,548	80.59%
SP 7 -(Dairy Development(Special Programmes)	8,042,000	48,300,000	56,342,000	45,340,797	11,001,203	80.47%
TOTAL	227,399,380	22,853,673	250,253,053	214,321,240	35,931,813	85.64%
Programme 8 - TRADE, INDUSTRIALISATION, INVESTMENT & COOPERATIVES DEVELOPMENT						
SP 1-(General Administration, Planning and Support Services)	80,898,878	- 11,158,452	69,740,426	69,279,420	461,006	99.34%
SP 2-(Cooperative Development)	203,273,230	- 111,057,539	92,215,691	73,845,748	18,369,943	80.08%
SP 3 - (Trade, License and Market Development)	2,310,000	1,667,073	3,977,073	2,863,560	1,113,513	72.00%
SP 4-(Ward specific)	7,100,000	12,128,554	19,228,554	11,096,685	8,131,869	57.71%
TOTAL	293,582,108	- 108,420,364	185,161,744	157,085,414	28,076,330	84.84%
Programme 9 - LANDS, HOUSING,PHYSICAL PLANNING AND URBAN DEVELOPMENT						
SP 1-(General Administration, Planning and Support Services)	76,439,440	1,988,149	78,427,589	76,859,484	1,568,105	98.00%
SP 2 -(Land Policy and Physical Planning)	1,348,800	1,000,000	2,348,800	2,348,250	550	99.98%

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

SP 3-(Housing Development)	912,000	-	912,000	911,800	200	99.98%
SP 4-(Urban Development)	83,185,400	68,564,137	151,749,537	77,951,817	73,797,720	51.37%
SP 5-(Kapenguria Municipality)	31,984,000	25,958,665	57,942,665	50,203,916	7,738,750	86.64%
SP 6-(Ward specific)	1,200,000	1,700,000	2,900,000	2,397,454	502,546	82.67%
TOTAL	195,069,640	99,210,951	294,280,591	210,672,721	83,607,870	71.59%
Programme 10 - WATER , ENVIRONMENT AND NATURAL RESOURCES						
SP 1-(General Administration, Planning and Support Services)	52,549,892	6,860,749	59,410,641	56,666,289	2,744,352	95.38%
SP 2 -(Water Supply Services)	41,159,200	96,767,768	137,926,968	88,549,116	49,377,852	64.20%
SP 3 -(Environment & Natural Resource Development)	75,069,716	- 61,488,436	13,581,280	11,918,014	1,663,266	87.75%
SP 4 -(Ward Specific)	89,100,000	69,093,218	158,193,218	74,168,480	84,024,738	46.88%
TOTAL	257,878,808	111,233,299	369,112,107	231,301,898	137,810,209	62.66%
Programme 11 - YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES.						
SP 1-(General Administration, Planning and Support Services)	34,966,788	1,781,625	36,748,413	35,155,744	1,592,669	95.67%
SP 2-(Tourism Development)	3,451,212	70,002	3,521,214	3,005,832	515,382	85.36%
SP 3-(Gender, Youths and sports Development)	26,668,772	59,276,474	85,945,246	72,475,937	13,469,309	84.33%
SP 4(Culture and Social Development)	1,939,716	150,003	2,089,719	2,055,876	33,843	98.38%
SP 5-(Ward Specific)	5,200,000	- 1,075,000	4,125,000	2,620,034	1,504,966	63.52%
TOTAL	72,226,488	60,203,104	132,429,592	115,313,423	17,116,169	87.08%
Programme 12 - COUNTY PUBLIC SERVICE , ICT AND DICENTRALISED UNITS						
SP 1-(General Administration, Planning and Support Services)	229,694,466	46,561,502	276,255,968	223,995,613	52,260,355	81.08%
SP 2-(Human Resource)	1,304,000	100,000	1,404,000	1,295,974	108,026	92.31%
SP 3-(Legal Services)	1,336,000	-	1,336,000	1,311,076	24,924	98.13%
SP 4 - (Records Management)	384,000	-	384,000	372,782	11,219	97.08%
SP 5- (Communication Services)	720,000	-	720,000	719,485	515	99.93%

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

SP 6 - (ICT Infrastructure Connectivity)	1,616,422	500,001	2,116,423	2,022,932	93,491	95.58%
SP 7 - (Field Administration)	10,715,680		11,715,680	11,021,472	694,208	94.07%
TOTAL	245,770,568	47,161,503	293,932,071	240,739,335	52,498,529	81.90%
Programme 13 -SPECIAL PROGRAMMES AND DIRECTORATES						
SP 1-(General Administration, Planning and Support Services)	18,821,548	- 2,662,840	16,158,708	16,158,706	2	100.00%
SP 2 -(Dairy Development)	-	-	-	-	-	0.00%
SP 3-(Cash crop production)	-	-	-	-	-	0.00%
SP 4-(Investment and Cooperative development)	575,900	-	575,900	522,790	53,110	90.78%
SP 5 - (Emergency and disaster response)	942,000	8,262,099	9,204,099	7,685,875	1,518,224	83.50%
SP 6 -(Peace building and reconciliation)	5,818,000	-	5,818,000	5,807,750	10,250	99.82%
SP 7- (Resource mobilization and Coordination)	1,350,000	-	1,350,000	1,346,200	3,800	99.72%
SP 8(Gender and special needs)	8,640,000	1,550,000	10,190,000	8,952,775	1,237,225	87.86%
TOTAL	36,147,448	7,149,259	43,296,707	40,474,096	2,822,611	93.48%
Programme 14 - COUNTY ASSEMBLY						
SP 1-(General Administration, Planning and Support Services)	467,120,946	- 39,681,185	427,439,761	390,665,137	36,774,624	91.40%
SP 2-(Legislation)	160,379,054	20,896,999	181,276,053	162,628,866	18,647,187	89.71%
SP 3-(Staff Affairs and Development)	46,800,000	4,000,000	50,800,000	49,652,570	1,147,430	97.74%
TOTAL	674,300,000	- 14,784,186	659,515,814	602,946,573	56,569,241	91.42%
TOTAL EXPENDITURE					6,215,486,984	

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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 Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

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

ii) Transfers from the Exchequer

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

iii) External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

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

iv) County Own Generated Receipts

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

v) Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) 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 Executive 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 Executive 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.

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive s 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 Executive is detailed in the notes to this financial statement.

5. 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.

a) 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 2021, this amounted to KShs.63, 137,022 compared to KShs. 43,935,800 in prior period as indicated on note 23.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

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

7. Accounts Payable

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

8. 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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

9. 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 Executive at the end of the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pending bills 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.

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

The County Executive 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 County Executive 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.

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 25th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

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

15. Errors

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

16. Related party transactions

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

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020 - 2021	2019- 2020
	KShs	KShs
Total Exchequer Releases for quarter 1	430,060,200	870,121,800
Total Exchequer Releases for quarter 2	952,771,984	945,062,627
Total Exchequer Releases for quarter 3	1,293,841,510	1,001,695,678
Total Exchequer Releases for quarter 4	3,186,228,020	2,165,308,061
Total	5,862,901,714	4,982,188,166

1A. Equitable Share

Description	2020 - 2021	2019- 2020
	KShs	KShs
Total Equitable Share for quarter 1	430,060,200	870,121,800
Total Equitable Share for quarter 2	825,115,500	900,126,000
Total Equitable Share for quarter 3	1,250,175,000	975,136,500
Total Equitable Share for quarter 4	2,925,409,500	1,825,255,500
Total	5,430,760,200	4,570,639,800

1B: Level 5 Hospitals Allocation

Description	2020/2021	2019/2020
	KShs	KShs
Transfers for level 5 hospitals		-
	-	-
Total	-	-

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

1C Donor Funds released through Exchequer Releases as per CARA

Description	2020 - 2021	2019- 2020
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	14,220,000	20,213,750
World Bank – THUSCP	30,789,614	35,000,000
Transfer to Counties for COVID		108,905,000
Kenya Devolution Support Programme	45,000,000	30,000,000
Youth Polytechnic support grant	17,749,894	17,313,298
Abolishment of user fees in health centers and dispensaries	12,128,484	12,128,484
Kenya Urban Support Programme	37,824,842	61,293,020
Agriculture Sector Development Support Project (ASDSP)	11,725,115	12,043,154
Kenya Climate Smart Agriculture Project (KCSAP)	262,703,565	114,651,660
Sub Total	432,141,514	411,548,366

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	2020/2021	2019/2020	2019/2020
	Kshs	Restated	Kshs
Grants Received from Bilateral Donors (Foreign Governments)	-	-	-
World bank	-	-	-
European Union grant for Instruments for Devolution Advice and Support (EU/IDEAS)	-	-	-
UNICEF Grant for Repair of Boreholes (NOT UNDER CARA)	-	-	8,120,750
TOTAL	-	-	8,120,750

NB. The grant from UNICEF was disbursed directly to the Commercial Bank Account at Kenya Commercial Bank and therefore did not pass through exchequer.

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020 – 2021	2019- 2020
	KShs	KShs
Transfers from Central government entities		
Kenya Road Maintenance Fuel Levy Fund(KRB)	149,045,596	141,948,188
TOTAL	149,045,596	141,948,188

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020-2021	2019-2020
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2020/2021	2019/2020
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2020/2021	2019/2020
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2020/2021	2019/2020
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organizations	-	-
Returns of Equity Holdings in International Organizations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2020/2021	2019/2020
	KShs	KShs
Interest received		
Profits and Dividends		
Rent	2,562,711	2,618,680
Plan approvals	2,925,228	508,386
Property Income		
Sales of Market Establishments	3,188,458	3,024,920
Receipts from Administrative Fees and Charges	71,095	35,000
Receipts from Administrative Fees and Charges - Collected as AIA		
Receipts from Sales by Non-Market Establishments	773,160	
Receipts from Sale of Incidental Goods	256,264	
Fines, Penalties and Forfeitures		
Receipts from Voluntary transfers other than grants		
Business permits	13,693,857	13,037,213
Cess	24,193,656	3,808,972
Poll rates		
Plot rents	8,603,529	3,041,393
Local levies	1,187,758	
Administrative services fees	1,120,635	
County's natural resources		20,445,954
Sales of County assets		
Lease / rental of council's Infrastructure assets		
Application Renewals		485,500
Street Parking Fee		502,575
Transfers from reserve funds		
License fee/liquor		389,780

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Fund raising events	3,280,030	
Market/trade Centre fee	1,519,294	1,058,695
Vehicle parking fees	4,948,383	2,128,625
Rent of government building and housing		3,807,175
Social premises use charges		
School fees		
Other education-related receipts		
Public health services	37,748,629	41,755,000
Public health Services – Cost Sharing		144,150
Environment & conservancy Administration	1,703,529	989,706
Slaughterhouses administration		
Water supply administration		
Sewerage administration		
Other health & sanitation receipts	102,912	
Livestock permits		274,570
Livestock Cess		2,809,180
Other miscellaneous receipts(Application/Renewal form)	2,562,563	1,819,521
Total	110,441,691	102,684,996

10. RETURNED CRF ISSUES

	2020 /2021	2019/2020
	KShs	KShs
Recurrent account	539,090	7,174,842
Development account	2,910,000	2,392,606
Deposit account		
Total	3,449,090	9,567,448

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2020/2021	2019/2020	2019/2020
		Restated	
	KShs	KShs	KShs
Basic salaries of permanent employees	2,171,786,760	2,172,695,217	2,048,988,608
Basic wages of temporary employees	185,511,489	157,565,613	170,568,920
Personal allowances paid as part of salary			
Personal allowances paid as reimbursements			
Personal allowances provided in kind			
Pension and other social security contributions	13,889,190		
Compulsory national social security schemes	42,183,600	8,072,400	8,072,400
Compulsory national health insurance schemes		35,097,350	35,097,350
Social benefit schemes outside government			
Other personnel payments			
Total	2,413,371,039	2,373,430,580	2,262,727,278

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

12. USE OF GOODS AND SERVICES

	2020/ 2021	2019 /2020 Restated	2019 /2020
	KShs	KShs	KShs
Utilities, supplies and services	27,184,923	24,289,725	27,075,790
Communication, supplies and services	4,731,270	3,515,112	3,700,442
Domestic travel and subsistence	222,026,820	179,354,127	191,628,847
Foreign travel and subsistence	771,712	10,239,572	10,239,572
Printing, advertising and information supplies & services	15,876,393	15,920,394	12,273,872
Rentals of produced assets	5,525,550	6,489,500	6,489,500
Training expenses	1,034,600	702,650	24,131,658
Hospitality supplies and services	29,333,824	28,415,843	26,968,133
Insurance costs	130,472,791	70,091,266	70,091,266
Specialized materials and services	251,267,728	178,009,790	180,545,280
Office and general supplies and services	26,998,143	22,715,187	21,030,235
Fuel Oil and Lubricants	50,377,619	50,532,824	55,912,155
Other operating expenses	21,388,788	21,637,433	42,130,283
Routine maintenance – vehicles and other transport equipment	37,901,614	33,590,592	34,662,773
Routine maintenance – other assets	11,326,753	5,875,026	7,583,947
Total	836,218,528	651,379,041	714,463,754

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2020 /2021	2019 / 2020
	KShs	KShs
Subsidies to Public Corporations		
Subsidies to Private Enterprises		
	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 / 2021	2019 / 2020 Restated	2019 / 2020
	KShs	KShs	KShs
Transfers to County Government entities			
WEST POKOT COUNTY ASSEMBLY	602,946,573	623,982,488	623,982,488
WEST POKOT CO-OPERATIVE AND DEVELOPMENT FUND	40,000,000		-
Transfers to Other Counties			
Current Grants to Government Agencies and other Levels of Government	178,694,901	344,231,704	90,739,671
Capital Grants to Government Agencies and other Levels of Government	920,099,674	187,432,204	46,219,766
Other Current Transfers, Grants and Subsidies	5,000,000	600,000	600,000
Transfers to National Government entities			
Transfer to the Council of Governors	-		-
TOTAL	1,746,741,148	1,156,246,396	1,169,541,926

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER GRANTS AND PAYMENTS

	2020 - 2021	2019 - 2020 Restated	2019 - 2020
	KShs	KShs	KShs
Scholarships and other educational benefits	292,000,000	408,000,000	
Emergency relief and refugee assistance	4,998,275	3,247,800	3,247,800
Subsidies to small businesses, cooperatives, and self employed			
Total	296,998,275	411,247,800	3,247,800

16. SOCIAL SECURITY BENEFITS

	2020 / 2021	2019 / 2020
	KShs	KShs
Government pension and retirement benefits	50,014,084	54,014,487
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total	50,014,084	54,014,487

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

<u>Non- Financial Assets</u>	2020 - 2021	2019-2020 Restated	2019 - 2020
	KShs	Kshs	KShs
Purchase of Buildings	-		
Construction of Buildings	237,377,903	133,876,491	134,420,571
Refurbishment of Buildings	2,886,764	8,943,911	10,333,115
Construction of Roads	153,065,557	123,411,016	258,396,159
Construction and Civil Works	231,486,965	112,581,339	162,175,287
Overhaul and Refurbishment of Construction and Civil Works	-		
Purchase of Vehicles and Other Transport Equipment	56,037,676	1,677,595	1,677,595
Overhaul of Vehicles and Other Transport Equipment	-		
Purchase of Household Furniture and Institutional Equipment	-	2,999,528	2,999,528
Purchase of Office Furniture and General Equipment	6,489,700	7,733,055	22,288,737
Purchase of ICT Equipment			2,947,293
Purchase of Specialized Plant, Equipment and Machinery	10,780,064	11,292,920	31,669,947
Rehabilitation and Renovation of Plant, Machinery and Equip.			
Purchase of Certified Seeds, Breeding Stock and Live Animals	153,439,391	87,578,267	103,720,265
Research, Studies, Project Preparation, Design & Supervision	8,755,791	10,964,756	15,783,517
Rehabilitation of Civil Works	-	9,597,852	9,599,400
Acquisition of Strategic Stocks and commodities	-		
Acquisition of Land	270,000		
Acquisition of Intangible Assets			
Total acquisition of non- financial assets	-		
<u>Financial Assets</u>	-		
Domestic Public Non-Financial Enterprises			
Domestic Public Financial Institutions	-		
Total acquisition of financial assets	-		
Total acquisition of assets	860,589,811	510,656,730	756,011,414

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020 / 2021	2019 / 2020
	KShs	KShs
Exchange Rate Losses		
Interest Payments on Foreign Borrowings		
Interest Payments on Guaranteed Debt Taken over by Govt		
Interest on Domestic Borrowings (Non-Govt)		
Interest on Borrowings from Other Government Units		
Total	-	-

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

	2020 - 2021	2019 - 2020
	KShs	KShs
Repayments on Borrowings from Domestic		
Principal Repayments on Guaranteed Debt Taken over by Government		
Repayments on Borrowings from Other Domestic Creditors		
Repayment of Principal from Foreign Lending & On – Lending		
Total	-	-

20. OTHER PAYMENTS

	2020 – 2021	2019 - 2020
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Other payments	11,554,100	
	11,554,100	-

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, receipts e.t.c	2020 – 2021	2019 – 2020 Restated	2019 - 2020
		KShs	KShs	KShs
Central Bank of Kenya, Ac no 1000171577 KShs West Pokot County Revenue Fund Account	Revenue	469,710,235	545,393,646	545,393,646
Central Bank of Kenya, Ac no 1000171127 KShs West Pokot County Recurrent Account	Recurrent	31,045,711	41,778	41,778
Central Bank of Kenya, Ac no 1000171038 KShs West Pokot County Development Account	Development	140,427	455,466	466,249
Central Bank of Kenya Ac no 1000314109 KSh West Pokot County KRB Account	Development	22,495,190	37,542,771	37,542,771
Central Bank of Kenya, Ac no 1000369027 kSh West Pokot County Youth Polytechnic Account	Development	379,478	374,584	3,273,583
Central Bank of Kenya, Ac no 1000314966 KSh West Pokot County THS Health Facility Account	Development	21,225,657	24,175,266	24,175,266
Central Bank of Kenya, Ac no 1000369035 KSh West Pokot County Climate Smart Account	Development	-		69,715,003
Central Bank of Kenya, Ac no 1000369043 KSh West Pokot County ASDSP Account	Development	11,725,115		1,500,000
Central Bank of Kenya, Ac no 1000375655 KSh West Pokot County KUSP Account	Development	10,838,722	61,293,020	61,293,020
Central Bank of Kenya, Ac no 1000451548 KSh West Pokot County KDSP Account	Recurrent	35,256,980	30,000,000	30,000,000
Central Bank of Kenya, Ac no 1000465058 KSh West Pokot County Covid 19 Emergency Response Account	Development	6,417,121		
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account	Revenue	393,221		3,221,907

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

Kenya Commercial Bank Kapenguria Ac no 1144889057 West Pokot County Roads, Works and Transport	Operations		220	220
Kenya Commercial Bank Kapenguria Ac no1144891264 West Pokot County Operations and Imprest Account	Operations			
Kenya Commercial Bank Kapenguria Ac no. 1164634089 West Pokot County Deposit and Suspense Account	Deposit	63,137,022	43,935,800	43,935,800
Kenya Commercial Bank Kapenguria Ac no. West Pokot County Water and Environment Account	Development			1,305,585
Kenya Commercial Bank Kapenguria Ac no. West Pokot County Climate Smart Account	Development			3,344,923
Kenya Commercial Bank Kapenguria Ac no. West Pokot Nasukuta EU	Development			72,565,954
Kenya Commercial Bank Kapenguria Ac No. 1259776840 West Pokot County Kenya Urban Support Programme	Development			7,433,481
Kenya Commercial Bank Kapenguria Ac No. 1226536425 West Pokot County ASDSP II	Development			24,937,585
Kenya Commercial Bank Kapenguria Ac No. 1151279188 West Pokot County HHSF	Development			5,511,014
Kenya Commercial Bank Kapenguria Ac No. 1259776698 West Pokot County KUSP UIG	Development			157,519
Total		672,764,879	743,212,551	935,815,335

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

21B. CASH IN HAND

	2020/2021	2019/2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analyzed as follows:

	2020/2021	2019/2020
	Kshs	Kshs
	-	-
	-	-
	-	-
Total	-	-

22. ACCOUNTS RECEIVABLE

	2020/2021	2019/2020
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	-
Total	-	-

Government Imprest Holders

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Balance
		Kshs	Kshs
		-	-
Total		-	-

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

	2020 - 2021	2019/2020	2019 - 2020
	KShs	Restated	KShs
Deposits (Note 27)	63,137,022	43,935,800	31,449,460
Retention monies			
Total	63,137,022	43,935,800	31,449,460

24. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	699,276,751	619,862,985
Cash in hand		
Accounts Receivables		
Accounts Payables		
Total	699,276,751	619,862,985

25. PRIOR YEAR ADJUSTMENTS

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

	2020/2021	2019/2020
	Kshs	Kshs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Total	-	-

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN ACCOUNT RECEIVABLES

Description of the error	2020/2021	2019/2020
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description of the error	2020 - 2021	Restated 2019-2020	2019 - 2020
	KShs	KShs	KShs
Deposit and Retentions as at 1st July 2019 (A)	43,935,800	38,989,101	55,276,698
Deposit and Retentions held during the year (B)	453,188,475	71,236,253	34,468,968
Deposit and Retentions paid during the Year (C)	433,987,253	66,289,554	58,296,206
Net changes in account payables D= A+B-C	63,137,022	43,935,800	31,449,460
Increase/Decrease in Accounts Payable	19,201,222		

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil Works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
Total	-	-	-	-

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third Parties	-	-	-	-
Total	-	-	-	-

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

4. External Assistance

	FY 2020/2021	FY 2019/2020
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 to loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

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

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5.0 Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive 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.

5.1 Classification by Source

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

OTHER IMPORTANT DISCLOSURES (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

6.0 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 Executive:

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

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
<u>Transfers to related parties</u>		
Transfer to the County Assembly	602,946,573	623,982,488
Transfers to other County Government Entities		408,0000
Transfers to Development Projects	583,187,111	565,325,131
Transfers to non-reporting entities e.g. schools and welfare	292,000,000	61,868,919
Expenses paid on behalf of the water service providers		4,500,000
Total Transfers to related parties	1,478,133,683	1,663,676,539
<u>Transfers from related parties</u>		
Transfers from the Exchequer	5,862,901,714	4,982,188,166
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	149,045,596	141,948,188
Return to CRF	3,449,090	9,567,448 -
Transfer from foreign grants	-	8,120,750
Total Transfers from related parties	6,015,396,400	5,141,824,552

7.0 Establishment of other County Government Entities

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

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

OTHER IMPORTANT DISCLOSURES (Continued)

Entity	Year Established	Location	Accounting Officer responsible
Car loan and mortgage fund	2016	Kapenguria	Chief Officer Finance
Cooperative development fund	2018	Kapenguria	Chief Officer Cooperative
Bursary and Infrastructure fund	2014	Kapenguria	Chief Officer Education
Health Facilities Improvement Fund	2019	Kapenguria	Chief Officer Health
West Pokot Nasukuta EU Project	2018	Kapenguria	Chief Officer Livestock
Agriculture sector Development Support Programme (ASDSP II)	2017	Kapenguria	Chief Officer Agriculture

8.0 Disclosure of Balances in Revenue Collection Accounts

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

Name of Bank, Account No. & currency	Amount in bank account currency FY 2020/2021	Amount in bank account currency FY 2019/2020	Indicate whether recurrent, Development, deposit, receipts e.t.c
Kenya Commercial Bank Kapenguria Ac no. 1226536425 West Pokot County ASDSP II	27,273,130	24,937,585	Development
Kenya Commercial Bank Kapenguria Ac no. 1260549933 West Pokot County Health Facilities Account	973		Operations
Kenya Commercial Bank Kapenguria Ac no. 1151279188 West Pokot County HSSF West Pokot County	2,669,097	5,511,014	Operations
Kenya Commercial Bank Kapenguria Ac no. 1267071362 West Pokot County Kacheliba Sub-County FIF Operations Account	135,753		Operations
Kenya Commercial Bank Kapenguria Ac no. 1267071257 West Pokot County Chepareria Sub-County FIF Operations Account	1,316		Operations
Kenya Commercial Bank Kapenguria Ac no. 1182402844 Kapenguria County Referral Hospital Operations Account	6,584,547		Operations
Kenya Commercial Bank Kapenguria Ac no. 1267071141 Sigor Sub County Hospital FIF Operations Account	3,001		Operations
Kenya Commercial Bank Kapenguria Ac no. 1226090583 West Pokot County Climate Smart Account	111,179,279	3,344,923	Development
Kenya Commercial Bank Kapenguria Ac no. 1239995326 West Pokot Nasukuta EU	98,490,352	72,565,954	Development

OTHER IMPORTANT DISCLOSURES (Continued)

9.0 Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments.

10.0 Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

11.0 Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	-
Other donations for Covid-19 received directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	-	-
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	-	-
Total payments	-	-
Balance in the covid 19 Fund	-	-

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

7.11.PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR’S RECOMMENDATIONS

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

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)
4.1	Proceeds from Domestic and Foreign Grants/ Transfers from Other Government Entities	The financial statements were corrected to adjust the misstatement	Resolved	March 2021
4.2	Other Miscellaneous Receipts	The other miscellaneous receipts amounting to Ksh. 1,609,005 is in respect of direct banking that is mainly done by individual customers and corporate clients without description of the nature of payment. The management has assigned a specific revenue officer to track payments made by corporate clients and allocate these transactions to the respective revenue stream.	Resolved	June 2020
4.3	Cash and Cash Equivalents	The financial statements were amended in the revised Financial statements.	Resolved	March 2021

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
4.4	Fixed Assets	Annex 5 to the financial statements were amended in the revised financial Statements	Resolved	March 2021
4.5	Pending Accounts Payable	The pending staff payables has been amended in the financial statements.	Resolved	March 2021
4.6	Kapenguria Municipality Board Payments	The management acknowledges this and has instructed the Kapenguria Municipality Board henceforth to prepare and submit its books of accounts and financial statements as an independent entity in accordance with Section 46(2) of the Urban Areas and Cities Act, 2011 and submit to the County Executive Committee for transmission to the Auditor-General.	Resolved	March 2021
4.7	Financial Statements	Financial statements were amended accordingly in the revised financial statements	Resolved	March 2021
5.0	Budgetary Control and Performance	The management has fast-tracked preparation of bills of quantities and procurement plans so that all development projects are contracted by the second quarter of the financial year	Resolved	June 2021

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
6.0	Lawfulness and Effectiveness in Utilization of Public Funds – Exchequer releases	To minimize liquidity challenges experienced due to delays in exchequer releases especially in the final quarter of the year, the management has fast-tracked preparation of bills of quantities and procurement plans so that all development projects are contracted by the second quarter of the financial year	Resolved	June 2021
6.1	Local Revenue Budget Performance	Reported low revenue collections from property income (Land rates/rent/plot rates). The county government is updating the valuation roll through a participatory process which will ensure that property owners are sensitized to their obligations.	Resolved	June 2021
6.2	Expenditure on Employee Compensation	The County government is Critically looking into contract renewals for those members of staff whose contracts have expired and only renewing those who are doing critical functions	Resolved	June 2021

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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)
6.3	Remittance Statutory and Other Deductions	All statutory deductions that were pending for the FY 2019/2020 were paid.	Resolved	August 2020
6.4	Transfers to Other Government Entities	Phase 1 procurement documents of Multi-purpose hall/kitchen at Kapenguria youth polytechnic were traced at the County headquarters where the project was initially tendered, procured and payments made. All requisite tender documents were then forwarded to the office of the auditor general for verification	Resolved	March 2021
6.5	Construction of Multipurpose Hall at Kapenguria Youth Polytechnic	Due to disruption by covid-19 pandemic, the contractor temporarily halted construction works but now has been called upon to resume and complete the remaining works.	Resolved	June 2021
6.6	Construction of Twin Workshop Block at Sigor Vocational Training Centre	The tender evaluation report detailing the criteria used and compliance to the requirements was presented to the office of the Auditor	Resolved	March 2021

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
		general for verification.		
6.7	Construction of Twin Workshop Block at Kodich Vocational Training Centre	The following procurement documents were submitted to the Auditor general office for verification: contract, tender documents, minutes of the tender opening, evaluation report, notification of award and acceptance letter	Resolved	March 2021
6.8	Proceeds from Domestic and Foreign Grants	The management has ensured that all funds received are included in the approved budget and there exists authority to incur expenditure.	Resolved	May 2021
6.9	Construction of Governors Office Complex	The bidder M/s Gagaba Investment Company Limited submitted audited financial statements for three years; 2018, 2017 and 2016 as was required in the tender document. Further, the bidder met all the evaluation criteria as set out in the tender document and was therefore substantially responsive pursuant to section 79 (1) of	Resolved	March 2021

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
		the Public Procurement and Asset Disposal Act, 2015. The GOK IFMIS Evaluation Matrix Report with supporting documentations for each criterion was submitted for verification.		
6.9.1	Construction of Milk Cooling Plant	The County Government of West Pokot procured the works using restricted tender for the construction of Milk cooling plant at Murkwijit pursuant to section 102 (b) of Public Procurement and Asset Disposal Act, 2015 and Public Procurement and Disposal Regulations 2013 which states that an accounting officer of a procuring entity may use restricted tendering if the time and cost required to examine and evaluate a large number of tenders would be disproportionate to the value of the goods, works or services to be procured. The subject procurement thresholds as set out in the First Schedule were; it provides that the minimum expenditure shall be Kshs. 4,000,000.00, below this request for quotation. National open tendering required a minimum expenditure of Kshs. 6,000,000.00 in accordance to thresholds set under legal notice 106 which its specific extracts were attached and forwarded for confirmation the the office of the auditor general	Resolved	March 2021

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
6.9.2	Construction of Chepungon Dispensary	<p>The County Government of West Pokot procured the works using restricted tender for the construction of Chepungon Dispensary in Lelan Ward pursuant to section 102 (b) of Public Procurement and Asset Disposal Act, 2015 and Public Procurement and Disposal Regulations 2013 which states that an accounting officer of a procuring entity may use restricted tendering if the time and cost required to examine and evaluate a large number of tenders would be disproportionate to the value of the goods, works or services to be procured. The subject procurement thresholds as set out in the First Schedule were; it provides that the minimum expenditure shall be Kshs. 4,000,000.00, below this request for quotation. National open tendering required a minimum expenditure of Kshs. 6,000,000.00 in accordance to thresholds set under legal</p>	Resolved	March 2021

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
		notice 106 which its specific extracts are submitted to the office of the auditor general for confirmation		
6.9.4	Stalled Projects	Most of the stalled projects are currently work in progress and some have been completed ready for occupation	Resolved	June 2021
7.1	Construction of Kwa Chief-Daylight-Comboni-Talau Road	The correct contract agreement dated 25 April 2019 and the performance bond from the contractor were submitted to the Office of the auditor general.	Resolved	March 2021
7.2	Construction of Kaakrut-Tukoo Road	The correct contract agreement dated 25 April 2019 and the performance bond from the contractor were submitted to the Office of the auditor general	Resolved	March 2021
7.3	Construction of Kwa Chief-Chepangang Road	Tender opening register, opening minutes and signed evaluation matrix were presented to the office of the auditor general for verification	Resolved	March 2021
7.4	Construction of	The file for the project was	Resolved	March 2021

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
	Box Culvert at Kaperur River on Karas-Siyoi Road	reviewed and most of the documents in question were retrieved and therefore available for your review.		
7.5	Construction of Mughis-Kaptemow Road	The file for the project was reviewed and the opening and evaluation committees of the said project were appointed by the chief officer via letters dated 20 th May 2019 and 24 th May 2019 respectively. Letters notifying the unsuccessful bidders. These documents were submitted to the office of the auditor general for review.	Resolved	March 2021
7.6	Construction of Pripo-Ptakach-Toptolim Road	The GOK IFMIS evaluation matrix was submitted to the office of the auditor general for review	Resolved	March 2021
7.7	Labour Based Road Maintenance	Payment to casual laborers is supported by the inspection and acceptance committee reports and by the measurement sheets prepared by road inspectors in charge indicating length of bush cleared, length of road maintained, number of stumps and boulders.	Resolved	March 2021

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
7.8	Lack of Community Work Reports-Road Maintenance	The Ward Community Service Coordinators are not yet in place as required by Section 5(2)(d) and 6(2)(e) of the West Pokot County Community Service Programme Act, 2018 due to wage bill and resource constraints being faced by the county government of West Pokot.	Not Resolved	
7.9	Hire of Road Maintenance Equipment	Contracts signed by the MTF and County Government of West Pokot were submitted to the office of the auditor general for review	Resolved	March 2021
7.10	Automation of Revenue Collection System.	<p>-System handover will be done once all the modules, data, system environment provided by county and all county personnel can smoothly operate with minimal help</p> <p>-RCS will continually need to be updated, upgraded, troubleshooting done, and new modules implemented therefore , Sense Networks Limited will continuously be supporting RCS for as Annual Maintenance contract indicates</p> <p>Implementation contract does not have an end date to ensure ample time is given to fully</p>	Not Resolved	

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
		implement the RCS		
7.10.1	Provision of Internet for Innovation Hub			
7.11.1	Supply and Delivery of Certified Seeds - Kenya Seed Company Ltd	<p>-The seeds were sourced from M/s Kenya Seed Company Limited a parastatal within the Ministry of Agriculture. The inventory records and all contract correspondences were submitted to the office of the auditor general for further verification.</p> <p>-The sourcing proceedings were government to government arrangement thereby could not be subjected to the Public Procurement and Asset Disposal Act, 2015 pursuant to section 4 (2) (c).</p>	Resolved	March 2021
7.11.2	Supply and Delivery of Breeding Bulls – Agricultural Development Corporation (ADC)	<p>-The breeding bulls were sourced from M/s Agriculture Development Corporation a parastatal within the Ministry of Agriculture. The sourcing proceedings were government to government arrangement thereby could not be subjected to the Public Procurement and Asset Disposal Act, 2015 pursuant to section 4 (2) ©.</p> <p>-The Chief officer for Pastoral Economy established an ad hoc inspection and acceptance committee who received the</p>	Resolved	March 2021

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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)
		interim batch of the breeding bulls and issued an inspection and acceptance report which a copy was submitted to the office of the auditor general for verification		
7.12	Disaster Management Committee	The county had a Disaster Management Committee in place during the year to oversee management of disasters and emergencies in the county. Their appointment letters were submitted to the Office of the auditor general for verification	Resolved	March 2021
7.13	Maintenance of Cash Books	During financial year 2019/20 management experienced many challenges results from the covid-19work from home protocols where controls were not as effective. Additionally, shortage of staff in the accounting department and delays in recruitment of new staff hampered implementation of internal controls. However, these issues have been resolved and the management currently	Resolved	April 2021

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
		maintains cash books for all bank accounts which are operated by county executive.		
7.14	Updating of Assets Register	Management acknowledges this shortcoming and has currently constituted an asset and disposal committee whose terms of reference include maintaining the county the asset register.	Resolved	June 2021
7.15	Accumulation of Pending Bills	The management has instituted rapid results initiatives which include fastracting. This resulted to an increase in absorption on development projects	Resolved	June 2021
7.15.1	Supply and Installation Lightening Arrestors	The tender advertisements, tender evaluation report, professional opinion, notification of awards, acceptance, completion and handing over certificates, previous payments to the contractor were submitted to the office of the auditor general for verification.	Resolved	March 2021
7.15.2	Supply and Installation of a Power Transformer at Keringet FADC	-The management used a manual L.P.O (No.1454028 dated 26.5.2020) instead of the System generated (IFMIS) LPO since the Vendor M/s Kenya Power Limited could	Resolved	March 2021

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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)
	Sunflower Oil Processing Factory	not bid through the system. However, this was a government-to-government arrangement and therefore not subject to the PPADA, 2015 pursuant to section 4 (2) (c). -The agreement of land purchase by the Cooperative Society for erection of the sunflower factory is attached title deed for the parcel of land on which the factory is build, regulatory approvals from: County Government, NEMA, and NCA.		
7.16	Internal Audit Function and Audit Committee	The organogram for the finance department has been revised and the internal Audit department reports to the Audit committee while reporting administratively to chief officer finance	Resolved	April 2021
7.17	Kapenguria Municipality Board Financial Statements	-Management acknowledges this oversight and has advised the municipality management to prepare annual financial statements and forward to the CEC Finance who will then submit to the Auditor General and other relevant bodies within statutory timelines	Resolved	June 2021
8.1	Tagging of Fixed Assets			

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)
8.2	Risk Management Policy	The management has established a public finance management standing committee which will be responsible for identifying risks and implementation of Measures to manage risks.	Resolved	June 2021

CEC, County Treasury

Sign.....

Date.....26-07-2022

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly		125,690,694	110,153,686	367,102,192	602,946,573	602,946,573	-	
2	Bursary Fund	80,000,000	80,000,000	112,000,000	20,000,000	292,000,000	292,000,000	-	
3	KRB	-	-	74,522,798	74,522,798	149,045,596	149,045,596	-	
4	Youth Polytechnics	-	-	8,874,947	8,874,947	17,749,894	17,749,894	-	
5	THS/UHC	-	-	15,526,094	15,263,520	30,789,614	30,789,614	-	
6	KCSAP	-	64,802,833	55,743,652	142,157,081	262,703,565	262,703,565	-	
7	ASDSP	-	-	11,526,868	198,247	11,725,115	11,725,115	-	
8	KUSP	-	-		37,824,842	37,824,842	37,824,842	-	
9	DANIDA	-	-	7,110,000	7,110,000	14,220,000	14,220,000	-	
10	USER FEE FORGONE		-	-	12,128,484	12,128,484	12,128,484	-	
11	KDSP	-	-	45,000,000		45,000,000	45,000,000	-	
12	COVID 19 FUNDS	-	-	-	-	-	-	-	
13	EU-UNICEF	-				-	-		
	Total	80,000,000	270,493,527	440,458,045	685,182,111	1,476,133,683	1,476,133,683	-	

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

DEVELOPMENT							
S/NO	PAYEE	DESCRIPTION OF PAYMENT	AMOUNT	DEPARTMENT	FINANCIAL YEAR	Construction of buildings	Construction of civil works
1	CECIL ENGINEERING LTD	CONSTRUCTION OF CLASSROOM BLOCK FOR MASOL INTERGRATED PROJECT	500,000.00	FINANCE	2015-2016	500,000	
2	KAKUKA CO LTD	PURCHASE OF DAIRY COWS FOR ENDOUGH WARD(SAHIWAL)	2,998,800.00	LIVESTOCK	2020-2021		
3	CHEPKOSIR ENTERPRISES LTD	CONSTRUCTION OF ADMINISTRATION BLOCK FOR MASOL INTERGRATED PROJECT	500,000.00	FINANCE	2015-2016	500,000	
4	KORSICH ENTERPRISE LTD	SUPPLY OF FURNITURE	499,000.00	HEALTH	2020-2021		
5	NAKWOILAP DISPENSARY	COMPLETION OF STAFF HOUSE	1,000,000.00	HEALTH	2020-2021	1,000,000.00	

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

6	NANGOLESINYON DISPENSARY	CONTRSTRUCTION OF STAFF HOUSE	700,000.00	HEALTH	2020-2021	700,000.00	
7	MORTOME DISPENSARY	CONSTRUCTION OF DISPENSARY	1,700,000.00	HEALTH	2020-2021		
8	KALAPATA DISPENSARY	EQUIPING OF DISPENSARY	500,000.00	HEALTH	2020-2021		
9	NAKWOILAP DISPENSARY	EQUIPING OF DISPENSARY	500,000.00	HEALTH	2020-2021		
10	JACKSON TIYAN LOCHAPALE	PURCHASE OF LAND	500,000.00	TRADE	2015-2016		
11	BYTES AND CODES LTD	INSTALLATION OF MGNT SACCO SYSTEM	4,495,000.00	TRADE	2020-2021		
12	ROYELS LTD	CONSTRUCTION OF BODA BODA SHED AT CHEPAIYWAT	498,962.40	TRADE	2020-2021	498962.4	
13	HYDROSAN CO LTD	HYDROGEOLOGICAL SURVEY	2,400,300.00	WATER	2019-2020		
14	SONDANY ENTERPRISES	SIRWAJ -KAPRUKUT	3,837,027.70	ROADS	2020-2021		
15	ROYELS LTD	SRUMBEN FOOTBRIDGE	2,596,834.00	ROADS	2020-2021		2,596,834.00
16	PKASA GENERAL CO LTD	ENVIRONMENTA IMPACT ASSESMENT	1,439,730.00	WATER	2020-2021		
	TOTAL		24,665,654.10			3,198,962.40	2,596,834.00

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

Continued

Construction of Roads- Access Roads	Refurbishment of Non-residential Buildings	Purchase of Office Furniture and General Equipment		purchase of certified seeds and live animals	Use of Goods and Services	Supply of goods -Rec	Supply of services -Rec
				2,998,800			
		499,000					
		500,000.00					

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

		500,000.00					
		4,495,000.00					
					2,400,300.00		
3,837,027.70							
					1,439,730.00		
3,837,027.70	-	5,994,000.00	-	2,998,800.00	3,840,030.00	-	-

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management							
Sub-Total							
Middle Management							
Sub-Total							
Unionisable Employees							
Sub-Total							
Others (specify)							
Sub-Total							
Grand Total							

WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			A	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
Sub-Total							
Others (specify)							
6.							
Sub-Total							
Grand Total							

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total		-	-	-

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year 2020/2021	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(KShs)	(KShs)	(KShs)	(KShs)	(KShs)
	2019/2020				2020/2021
Land	50,309,553.00	270,000.00	0	0	50,579,553.00
Buildings and structures	2,546,809,398.94	327,775,089.00	0	0	2,874,584,487.94
Transport equipment	762,038,581.46	56,037,676.00	5,110,179.00	0	812,966,078.46
Office equipment, furniture and fittings	111,049,805.00	18,480,100.00	0	0	129,694,175.00
ICT Equipment	28,550,825.00	1,143,350.00	0	0	30,498,906.00
Machinery and Equipment	249,545,089.00	77,230,214.00	0	6,936,714.00	319,838,589.00
Heritage and cultural assets	-	-	0	0	154,960.00
Biological assets	158,985,184.60	153,439,391.00	0	312,424,575.60	0
Intangible assets	18,537,931.00	8,755,791.00	0	0	27,293,722.00
Infrastructure assets- Roads, Rails	1,897,043,564.98	550,691,737.30	0	0	2,447,735,302.28
Work in progress	640,769,551.50	240,264,667.75	0	0	881,034,218.25
Total	6,463,639,484.48	1,434,088,015.05	5,110,179.00	319,361,289.60	7,573,256,030.93

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

ANNEX 7 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	-	125,690,694	110,153,686	367,102,192	602,946,573			
2	Cooperative Fund		22,500,000		17,500,000	40,000,000			
3	W.P County Bursary and Infrastructure	80,000,000	80,000,000	92,000,000	40,000,000	292,000,000			
	Total	80,000,000	228,190,694	202,153,686	424,602,192	934,946,573			

**Director of Finance
County Executive**



Fund Administrator

Co-Operative Fund



**Director of Finance
County Assembly**



Manager

Kenya Urban Support Programme



WEST POKOT COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 8 Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

**WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

