

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY REVENUE FUND**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**COUNTY GOVERNMENT  
OF WEST POKOT**

DATE	6/3/2025
TABLED BY	Dep. MAJ. Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim



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**COUNTY REVENUE FUND**  
**COUNTY GOVERNMENT OF WEST POKOT**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024**

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

County Government of West Pokot  
County Revenue Fund  
For the financial year ended 30<sup>th</sup> June 2024

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**1. Acronyms and glossary of terms**

*a) Acronyms*

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
Kshs	Kenya Shillings

*b) glossary of terms*

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

## 2. Key Entity Information and Management

### a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

### b) Key Management Team

The County Revenue Funds day-to-day management is under the following key organs:

No.	Responsibility	Name
1.	CECM Finance and Economic planning	Mr. Joshua Ruto
2.	Chief Officer for Finance and Economic Planning	Ms. Chebbet Mungo
3.	Director Accounting Services/Finance	CPA Haron Muruny

### c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Responsibility	Name
1.	CECM Finance and Economic Planning	Mr. Joshua Ruto
2.	Accounting Officer in charge of Finance	Ms. Chebbet Mungo
3.	Director Accounting Services/Finance	CPA Haron Muruny

### d) Fiduciary Oversight Arrangements

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

#### *Audit and Finance Committee Activities*

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

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. Philip Ptiiso	Member
5	Ms. Irene Chebet Lorot	Member
6	Mr. Fred Pkemoi Lourien	Member

### ***Senate Committee Activities***

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. During the period ended 30<sup>th</sup> June 2024 the County appeared before the Senate County Public Accounts and Investment Committee twice to discuss Audited reports for FY 2020/2021 and 2021-2022.

### ***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

***Development partner oversight activities***

The County continues to build a conducive environment for partners to supplement the government towards improving the lives of its citizens. The County has worked with several partners through capacity building of technical staff and also partnership in implementation of community development programs.

***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. The office of the controller of budget authorized withdrawal of funds from County Revenue Fund, processing of our exchequer requisitions and finally reviewing our expenditure report and giving necessary feedbacks.

***Office of the Auditor General***

Office of the Auditor General audited the financial statements for the financial year 2022/2023, queries for the various departments were issued and responded to appropriately. The office also gave advisories to the County departments and this contributed to decrease in queries during the compliance audit as compared to the previous year's audit.

**e) County Headquarters**

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

P.O. Box 222-30600

Office of the Governor

Off Kapenguria County Hospital Road,

Kapenguria, Kenya.

**f) County Contacts**

Telephone: (254) 0532014000

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

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

**g) County Bankers**

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200, Nairobi, Kenya

1. Kenya Commercial Bank Limited

Kapenguria Branch,

P.O. Box 66 – 30600

Kapenguria, Kenya

2. Equity Bank Limited

Kapenguria Branch

P.O. Box 75104

Kapenguria, Kenya

3. Cooperative Bank of Kenya Limited

Kitale Branch

P.O. Box 1058 – 0200

Kitale, Kenya

**h) Independent Auditor**

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

**i) Principal Legal Adviser**

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

**j) County Attorney**

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

### 3. Statement by the CECM Finance

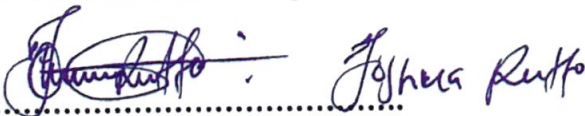
It gives me pleasure to present the County Revenue Financial Statements for the County Government of West Pokot for the period ended 30 June 2024. The financial statements have been prepared in accordance with Sections 109 and 167 of the Public Finance Management Act, the Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2024, and of its financial position as at that date. Below include the table showing the total receipts received for the financial period.

Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation shall prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget. Total receipts for the period under review was Ksh 6,595,247,399. This comprises of Exchequer releases, own source revenue, return CRF grants from development partners and proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

In the Financial year 2023/2024 the County had projected revenues estimate of Ksh 7,714,974,283 as approved by County Assembly, Comprising of Ksh.6,573,866,403 from the Equitable share allocation, Ksh 266,381,778 being equitable share rollovers from the FY 2022-2023, Ksh 644,726,102 from conditional grants and Ksh 230,000,000 being Own Source Revenues.

Total receipt of Ksh 6,595,247,399 was received to the County Revenue Fund, the total major receipts included Ksh 6,096,375,773 being the actual equitable share received, conditional grants of Kshs 313,394,306 was received from development partners and Ksh 185,477,320 from own source revenues collected during the year.

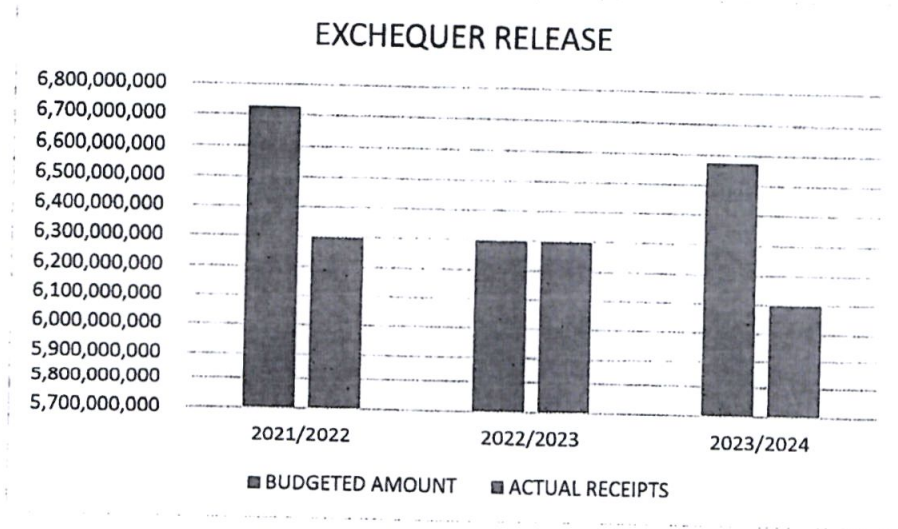
From the County Revenue Fund Kshs 5,965,061,666 and 830,245,641 were disbursed to County Executive and Assembly respectively to finance the capital expenditure and recurrent operations. Exchequer releases remain our major source of revenue. The county is continuously investing on raft measures on increasing own source revenue.

  
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**CECM Finance and Economic Planning**  
**County Government of West Pokot**

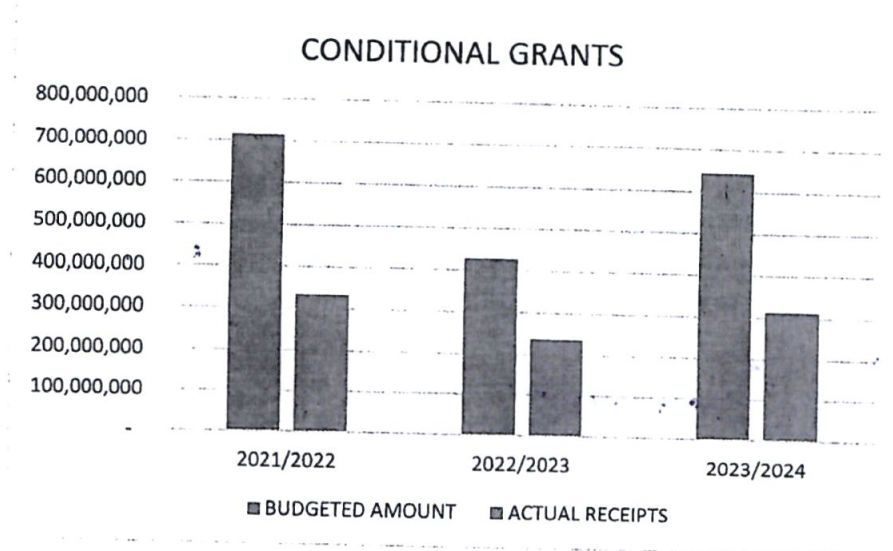
**4. Management Discussion and Analysis**

**1. Exchequer Release**



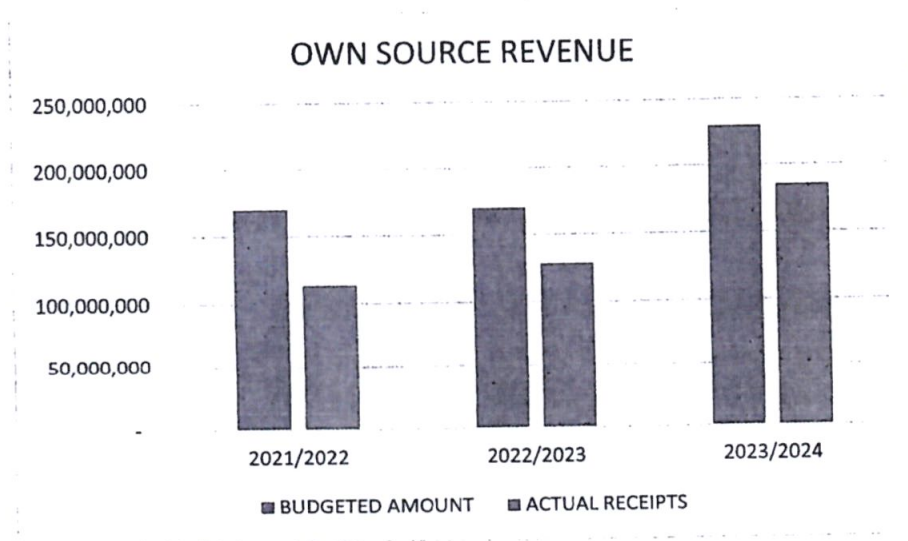
Equitable share continues to be the major source of Revenue to the County Government of West Pokot.

**2. Conditional Grants**



*The conditional grants consists of DANIDA Grant, SIDA(ASDSP II), Emergency Locust Response Project and FLOCA.*

### 3. Own Source Revenue



Own source Revenue has been recording an upward increase in collection despite not meeting the targeted amount. Revenue collection is in the process of being fully automated and sealing of loopholes for revenue leakages has been enhanced.

## **5. Overview of the County Revenue Fund Operations**

### **Background**

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

### **Receipts into the County Revenue Fund**

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for Finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Receipts include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

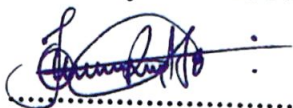
### **Transfers from the County Revenue Fund**

The withdrawal of funds from the County Revenue Fund is authorized by the County Appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

### **Financial Reporting requirements**

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2024.

 : Joshua Ruffo

CEC Member – Finance and Economic Planning  
County Government of West Pokot

## 6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on *June 30, 2024*. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (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 Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended *June 30, 2024*, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants. Further, Accounting Officer confirms that the County Revenue Fund'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 Revenue Fund's financial statements were approved and signed on \_\_\_\_\_ 2024.

Signature   
Name: Priscillah Chebbet Mungo

Chief Officer Finance and Economic Planning

# REPUBLIC OF KENYA

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



*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2024 - COUNTY GOVERNMENT OF WEST POKOT**

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### PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 County Revenue Fund - County Government of West Pokot set out on pages 1 to 10, which comprise of the statement of receipts and payments, the statement of comparison of budget and actual amounts for the year ended 30 June, 2024, 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 performance of the County Revenue Fund - County Government of West Pokot for the year ended 30 June, 2024 in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### 1. Inaccuracies in Transfers to the County Executive

The statement of receipts and payments reflects transfers to the County Executive amount of Kshs.5,965,061,666 as disclosed in Note 5 to the financial statements. However, review of the County Executive's financial statements revealed Exchequer releases amounting to Kshs.5,967,223,847 resulting in an unreconciled variance of Kshs.2,162,181.

In the circumstances, the accuracy and completeness of the transfers to the County Executive amount of Kshs.5,965,061,666 could not be confirmed.

#### 2. Inaccuracies in Return to County Revenue Fund (CRF) Issues

The statement of receipts and payments reflects returns to County Revenue Fund (CRF) Issues amounting to Kshs.48,418,684 as disclosed in Note 4 to the financial statements. The amount includes Kshs.46,884,886 from the County Executive of West Pokot. However, the County Executive did not disclose this amount under transfers to other Government entities in its financial statements.

In the circumstances, the accuracy and completeness of the returns to CRF Issues amounting to Kshs.48,418,684 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund - County Government of West Pokot Management in accordance with ISSAI 130 on the 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.

## **Emphasis of Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects actual revenue amount of Kshs.6,595,247,399 against budgeted amount of Kshs.7,714,974,283 resulting to under-performance in revenue collection of Kshs.1,119,726,884 or 15% of the budgeted amount. Further, an amount of Kshs.6,795,307,307 was disbursed out of the available funds amounting to Kshs.6,814,744,291 comprising of previous year unspent balance of Kshs.219,496,892 plus actual receipts during the year of amount Kshs.6,595,247,399, resulting to undisbursed funds amounting to Kshs.19,436,984 or 2% of the budget.

In the circumstances, inadequate revenue collection and under-utilization against budgeted projections may prevent the County from achieving planned service delivery objectives.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Information**

Management is responsible for the Other Information set out on page iii to xii which comprise of Key Entity Information and Management, Statement by the CECM Finance, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and Statement of Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Revenue Fund - County Government of West Pokot financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing 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**

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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 controls, 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 controls 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 controls, risk management and governance.

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

10 December, 2024

**8. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2024**

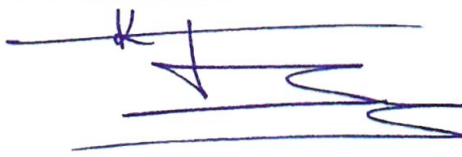
		2023 - 2024	2022 - 2023
	Notes	Kshs.	Kshs.
<b>Receipts</b>			
Exchequer releases	1	6,047,957,089	6,297,284,329
Transfers from other government agencies	2	313,394,306	237,373,400
Own Source Revenue	3	185,477,320	128,198,339
Return to CRF issues	4	48,418,684	52,546,776
<b>Total Receipts</b>		<b>6,595,247,399</b>	<b>6,715,402,844</b>
<b>Payments</b>			
Transfers to County Executive	5	5,965,061,666	6,322,620,939
Transfers to County Assembly	6	830,245,641	776,775,899
<b>Total Payments</b>		<b>6,795,307,307</b>	<b>7,099,396,838</b>
Net increase/ (decrease) in cash for the year		(200,059,908)	(383,993,994)
Add Opening fund balance brought forward	7	219,496,892	603,490,886
<b>Closing Fund balance for the year</b>	7	<b>19,436,984</b>	<b>219,496,892</b>



Name: Chebbet Mungo

Chief Officer - Finance and Economic  
 Planning

Date.....



Name: Haron Muruny

Director Accounting Services

ICPAK Member No 26158

Date... 21-11-2024

County Government of West Pokot  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

**9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30<sup>th</sup> June, 2024.**

<b>Receipt/Payments</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Realization Difference</b>	<b>% of Realization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Exchequer releases	6,566,521,868	7,344,535	6,573,866,403	6,047,957,089	525,909,314	92%
Transfers from other government agencies	342,270,286	520,418,910	862,689,196	113,394,306	549,294,890	36%
Own Source Revenue	230,000,000	-	230,000,000	185,477,320	44,522,680	81%
Return to CRF issues	-	48,418,684	48,418,684	48,418,684	-	100%
<b>Total Receipts</b>	<b>7,138,792,154</b>	<b>576,182,129</b>	<b>7,714,974,283</b>	<b>6,595,247,399</b>	<b>1,119,726,884</b>	<b>85%</b>
<b>Payments</b>						
Transfers to County Executive	6,465,324,313	413,585,492	6,878,909,805	5,965,061,666	913,848,139	87%
Transfers to County Assembly	673,467,841	162,596,637	836,064,478	830,245,641	5,818,837	99%
<b>Total Payments</b>	<b>7,138,792,154</b>	<b>576,182,129</b>	<b>7,714,974,283</b>	<b>6,795,307,307</b>	<b>919,666,976</b>	<b>88%</b>
<b>Balance</b>				<b>(200,059,908)</b>		

## **10. Significant Accounting Policies**

### **a) 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 Section 167 of the PFM Act 2012.

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

### **b) Reporting entity**

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

### **c) Receipts**

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer and own source revenue are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

### **d) Payments**

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

**Significant Accounting Policies (Continued)**

**e) Fund Balances**

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

**f) 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. During the period under review, there were no restrictions on cash.

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**11. Notes to the Financial Statements**

**1. Exchequer releases**

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

Description	2023 -2024	2022 - 2023
	Kshs.	Kshs.
Equitable Share (a)	6,047,957,089	6,297,284,329
<b>Total (d=a+b+c)</b>	<b>6,047,957,089</b>	<b>6,297,284,329</b>

**2. Transfers from other government agencies**

Description	2023 -2024	2022 - 2023
	Kshs.	Kshs.
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development		104,519,473
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	25,160,092	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	3,230,960	24,578,643
Word Bank-Emergency Locust Response Project (ELRP) State Department of Crop Development	129,822,510	69,046,231
Word Bank-Kenya Urban Support Programe (KUSP)-State Department of Housing & Urban Development	-	2,339,915
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-	25,889,138
FLOCA West Pokot County Climate Change-Min. Water, Sanitation, and Irrigation	155,180,744	11,000,000
<b>Total</b>	<b>313,394,306</b>	<b>237,373,400</b>

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**3. Own Source Revenue**

Description	2023 -2024	2022 - 2023
	Kshs.	Kshs.
Market Kiosk Rent	3,426,600	2,183,650
Business Permit	7,672,742	7,743,100
Market Shelter Fees	2,368,760	1,218,355
Building Plan Approval Fee	80,000	203,000
Ballast/Sand Cesses	22,578,596	16,645,030
Livestock Cess	6,234,820	4,503,840
Rent of Government Building & Housing	1,350,876	1,269,876
Advertising Fee	2,803,000	822,200
Street Parking Fee	741,910	381,930
Other Vehicles Enclosed Park Fee	6,115,130	2,184,260
Applications/Renewal	970,600	1,129,350
Licensing Fee	293,000	126,000
Other Miscellaneous Fee	1,285,741	3,340,965
Receipt From Admin. Fees and Charges (Trade)	149,000	149,200
Facility Improvement Fund (A.I.A)	119,847,000	78,538,189
Lands (Plot/Land Rates)	8,507,755	6,917,344
Other Revenues (Livestock Movement)	326,980	471,200
Forest Material Cess	724,810	370,850
<b>Total</b>	<b>185,477,320</b>	<b>128,198,339</b>

**4. Return to CRF Issues**

Description	2023 -2024	2022 - 2023
	Kshs.	Kshs.
Recurrent Account ( <i>County Executive</i> )	393,483	22,984,263
Development Account ( <i>County Executive</i> )	46,491,403	28,868,114
Recurrent Account ( <i>County Assembly</i> )	55,039	23,879
Development Account ( <i>County Assembly</i> )	1,414,758	670,520
Operations Account KCB ( <i>County Assembly</i> )	64,001	-
<b>Total</b>	<b>48,418,684</b>	<b>52,546,776</b>

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**5. Transfers to County Executive**

Description	2023 -2024	2022 - 2023
	Kshs.	Kshs.
Recurrent Account	4,416,607,530	4,291,928,307
Development Account	1,211,453,809	1,828,948,642
Special Purpose Accounts	337,000,327	201,743,990
<b>Total</b>	<b>5,965,061,666</b>	<b>6,322,620,939</b>

*(Explain as per County Appropriation Act. These amounts should tally with corresponding receipts by the County Executive)*

**6. Transfers to County Assembly**

Description	2023 -2024	2022 - 2023
	Kshs.	Kshs.
Recurrent Account	719,970,886	730,078,511
Development Account	110,274,755	46,697,388
<b>Total</b>	<b>830,245,641</b>	<b>776,775,899</b>

**7. Fund balance**

Description	2023 -2024	2022 - 2023
	Kshs.	Kshs.
County Exchequer Account - (CBK Account Number 1000171577)	19,436,984	219,496,892
<b>Total</b>	<b>19,436,984</b>	<b>219,496,892</b>

**Notes to the Financial Statements (Continued)**

**8. Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

<b>Name Of Bank, Account No. &amp; Currency</b>	<b>Amount in bank account currency</b>	<b>Ex. rate (if in foreign currency)</b>	<b>FY 2023 2024</b>	<b>FY 2022 - 2023</b>
			<b>Kshs</b>	<b>Kshs</b>
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account	Kes		263,967	474,991
<b>Total</b>			<b>263,967</b>	<b>474,991</b>

**12. Annexes**


**Annex 1: Progress on follow up of 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)
1	Accuracy of Exchequer Receipts	The difference of Kes 503,782,747 relates to Exchequer Release for FY 2021 2022 released in the month of July 2022 and the same amount was recorded in the audited financial statements for FY 2021 2022. Considering it in FY 2022 2023 will result to double accounting	Resolved	December 2023
2	Unreconciled Exchequer Releases, Own Source Revenue and Budget Balance	<ol style="list-style-type: none"> <li>1. Financial Statements for County Executive was amended to reflect Kes 6,322,620,939 in exchequer releases and eight copies were submitted to the office of the Auditor General.</li> <li>2. The difference of Kes 694,399 is the County Assembly Returned CRF</li> </ol>	Resolved	December 2023

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Receipts from the various Sources	Issues Administration (Total Value)	Management Comments	Source (Receipts from Receipts)	Remarks (Total Receipts and Issues Value in Receipts)
		Issues at the beginning of the year, considered as receipts as per the notes.  3. The total budget for the County Government of West Pokot is Kes 7,664,537,189 including the budget for County Assembly of Kes 877,687,286		

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**Name Chebbet Mungo**

**Chief Officer Finance**

**Date.....**

County Government of West Pokot  
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**Annex 2. Analysis Of Receipts from The National Treasury Exchequer Releases**

<b>Period 2024</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
Equitable Share	1,084,687,956	1,084,687,956	1,643,466,600	2,235,114,577	6,047,957,089
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	16,035,592			9,124,500	25,160,092
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development		500,000	2,730,960		3,230,960
Word Bank-Emergency Locust Response Project (ELRP) State Department of Crop Development				129,822,510	129,822,510
FLOCA West Pokot County Climate Change-Min. Water, Sanitation, and Irrigation	11,000,000			144,180,744	155,180,744.00
<b>Total</b>	<b>1,111,723,548</b>	<b>1,085,187,956</b>	<b>1,646,197,560</b>	<b>2,518,242,331</b>	<b>6,361,351,395</b>

**Annex 3. Analysis Of Receipts from Own Source Revenue per Quarter**

Period 2024	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Market Kiosk Rent	1,012,600	1,115,500	1,298,500	-	3,426,600
Business Permit	980,819	365,350	2,029,770	4,296,802	7,672,741
Market Shelter Fees	652,640	322,090	755,060	638,970	2,368,760
Building Plan Approval Fee	12,000	12,000	-	56,000	80,000
Ballast/Sand Cesses	4,673,580	3,584,420	9,194,310	5,126,286	22,578,596
Livestock Cess	1,544,200	261,150	1,843,120	2,586,350	6,234,820
Rent of Government Building & Housing	309,300	309,300	350,103	382,173	1,350,876
Advertising Fee	24,500	41,000	554,000	2,183,500	2,803,000
Street Parking Fee	215,970	177,800	260,570	87,570	741,910
Other Vehicles Enclosed Park Fee	1,303,370	1,078,030	2,693,620	1,040,110	6,115,130
Applications/Renewal	119,400	105,400	445,600	300,200	970,600
Liquor Licensing Fee	-	10,000	-	283,000	293,000
Other Miscellaneous Fee	453,791	47,301	121,947	662,703	1,285,742
Receipt From Admin. Fees and Charges (Trade)	5,000	5,000	-	139,000	149,000
Facility Improvement Fund (A.I.A)	-	51,373,000	28,446,000	40,028,000	119,847,000
Lands (Plot/Land Rates)	147,000	2,095,465	382,167	5,883,123	8,507,755
Other Revenues (Livestock Movement)	84,075	99,230	70,625	73,050	326,980
Forest Material Cess	134,500	144,700	271,050	174,560	724,810
<b>Total</b>	<b>11,672,745</b>	<b>61,146,736</b>	<b>48,716,442</b>	<b>63,941,397</b>	<b>185,477,320</b>

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**Annex 4: Analysis of Transfers from the County Revenue Fund**

<b>Period -2024</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
County Executive -Rec	945,624,592	496,971,832	1,232,224,740	1,741,786,366	4,416,607,530
County Executive -Dev	56,043,413	23,016,582	345,480,534	786,913,280	1,211,453,809
County Assembly -Rec	212,497,837	126,791,950	153,687,014	226,994,085	719,970,886
County Assembly -Dev		9,884,500	21,669,160	78,721,095	110,274,755
<b>Special Purpose Accounts</b>					
FLOCCA		11,000,000			-
ASDSP II				133,180,744	144,180,744
ELRP				12,971,231	12,971,231
DANIDA				129,822,510	129,822,510
CHPS				23,140,842	23,140,842
<b>Total</b>	<b>1,214,165,842</b>	<b>667,664,864</b>	<b>1,753,061,448</b>	<b>3,160,415,153</b>	<b>6,795,307,307</b>