

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

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OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE
OF WEST POKOT**

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



COUNTY GOVERNMENT OF WEST POKOT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

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

a) Background information

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

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

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No.	Department	Major Responsibility
		technology to mold individuals into competent and responsible citizens.
6.	Lands, Housing, Physical Planning and Urban Development	To facilitate efficient land management, access to adequate and affordable housing, social and physical infrastructure for the development of the County.
7.	Tourism, Youth, Sports, Gender and Social Services	To maximize the full potential of the youth through participatory engagements that serves their needs and aspirations in building a better Kenya, increase the contribution of tourism in the development of the county as well as promote women empowerment and culture.
8.	Trade, Cooperative Development industry and Energy	To facilitate access to markets through development and promotion of commerce, creation of an enabling environment for a vibrant, globally competitive, sustainable and innovative commercial and industrial enterprises.
9.	Water, Environment and Natural Resources	To facilitate sustainable management and development of water and natural resources for county development
10.	Agriculture and Irrigation	To improve the livelihoods of the residents of West Pokot County through promotion of competitive agriculture by creation of enabling environment, provision of agricultural support services and ensuring sustainable natural resource management.

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No	Department	Major Responsibility
11.	Livestock, Fisheries and Veterinary Services	To promote livestock sub-sector through value addition, enhanced productivity and sustainable development.
12.	Public Service, ICT and Decentralized Units	To transform the county public service to be professional, efficient and effective for the realization of county development goals.
13.	Special Programmes and Directorates	To provide leadership, coordination and policy direction on early warning system, disaster preparedness and communication, peace building ,early response and livelihood recovery for sustainable development.
14.	County Assembly	To foster legislation, enhance representation and oversight for the people of West Pokot by ensuring the autonomy of the County Assembly.

b) Key Management team

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 2024.

S/No	Designation	Name
1	Governor	H.E Simon Kachapin
2	Deputy Governor	H.E Robert Achaule
3	County Secretary	Hon. Jonathan Siwanyang
4	CEC, Finance and Economic Planning	Hon. Joshua Rutto
5	CEC, Public Works, Transport and Infrastructure	Hon. Joshua Siwanyang
6	CEC, Health, Sanitation and Emergency Services	Hon. Paul Woyakapel

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7	CEC, Education and Technical Training	Hon. Rebecca Kide
8	CEC, Agriculture and Irrigation	Hon. Wilfred Longronyang
9	CEC, Trade, Industrialization, Investment and Cooperative Development	Hon. Clare Parklea
10	CEC, Land, Housing, Physical Planning and Urban Development	Hon. Esther Chelimo
11	CEC, Water, Environment and Natural Resources	Hon. William Petot
12	CEC, Tourism, Youth, Sports, Gender and Social Services	Hon. Lucky Litole
13	CEC, Public Service, ICT and Decentralized Units	Hon. Martin Lottee
14	County Attorney	Hon. Robert Katina

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

S/No	Designation	Department/Entity	Name
1	County Executive Committee	CECM Finance and Economic Planning	Hon. Joshua Rutto
2	Secretary /CEO	County Public Service Board	Ms. Consolata Arusei
3	Chief Officer	Office of the Governor	Mr. Raphael Kalomaria
4	Chief Officer	Finance and Economic Planning	Mrs. Priscillah Mungo
5	Chief Officer	Roads and Public Works	Mr. Reuben Lotumale
6	Chief Officer	Health and Sanitation	Mrs. Nelly Soprin
7	Chief Officer	Education	Mr. Julius Lokituman
8	Chief Officer	Technical Training	Mrs. Lilian Korinyang

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9	Chief Officer	Agriculture and Irrigation	Mr. Naomi Lemreng
10	Chief Officer	Trade, Cooperative Development Industry and Energy	Mr. Daniel Lopale
11	Chief Officer	Lands, Housing, Physical Planning and Urban Development	Mr. Mathew Rionokol
12	Chief Officer	Water, Environment, Natural Resources and Climate Change	Mr. Leonard Kamsait
13	Chief Officer	Sports and Youth Affairs	Mr. Edwin Lokomol
14	Chief Officer	Culture, Tourism, Heritage and Social Services	Mr. Paul Lalat
15	Chief Officer	Special Programmes, Humanitarian coordination and Disaster Management	Mr. David Chepelion
16	Chief Officer	Public Service and ICT	Mr. Musa Losiangole

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 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 Committee held four meetings in the period under review.

The audit committee members are;

S/No	Name	Designation
1	CPA Paul Loitangiro Rikilem,	Chairperson
2	CPA Thomas Lotiaka,	Secretary
3	Mr. Kizito Musakala Makhumi	Member
4	Mr. Philip Ptiso	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 30th June 2024 the County appeared before the Senate County Public Accounts and Investment Committee for consideration of Auditor General Report 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

e) County Executive Headquarters

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

f) County Executive Contacts

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

g) County Executive 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
4. 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 Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

j) County Attorney





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

3. Governance Statement







West Pokot County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly and County Executive. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.



The County Executive

S/No	Profile	Designation	Name
1		Governor	H.E Simon Kachapin
2		Deputy Governor	H.E Robert Achale
3		CEC, Finance and Economic Planning	Hon. Joshua Rutto
4		CEC, Public Works, Transport and Infrastructure	Hon. Joshua Siwanyang

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5		CEC, Health, Sanitation and Emergency Services	Hon. Paul Woyakapel
6		CEC, Education and Technical Training	Hon. Rebecca Kide
7		CEC, Agriculture, Livestock, Irrigation and Fisheries	Hon. Wilfred Longronyang
8		CEC, Trade, Cooperative Development, Industry and Energy	Hon. Clare Parklea
9		CEC, Land, Housing, Physical Planning and Urban Development	Hon. Esther Chelimo
10		CEC, Water, Environment, Natural Resources and Climate Change	Hon. William Petot

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11		CEC, Tourism, Culture, Gender and Social Development	Hon. Lucky Litole
12		CEC, Public Service Management, Devolved Units, Administration And ICT	Hon. Martin Lottee

The county government engages in public participation for budget making process, policy formulation and county legislations. The communications are remitted through newspaper circulations and radio announcements whereby public forums are held or citizens engaged through local radio stations.

4. Foreword 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, 2024. 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 2023/2024.

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 cognizance of the importance of the citizens voice in prioritizing development programmes, we continuously engage and update the citizens of West Pokot through public participation. This upholds the key objective of devolution which is to promote sustainable and equitable social, political and economic development in the County.

The County 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

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	6,573,866,403	85.21
Conditional Grants/Loans	644,726,102	8.36
Own source revenue	230,000,000	2.98
Refunds from Recurrent and Development Account to CRF	266,381,778	3.45
Total	7,714,974,283	100

b) Own Source Revenue Performance

The actual County own source revenue for the financial year 2023/2024 was Kshs. 185,477,320. 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).

c) Budget Performance

Out of the projected revenue the County was able to realize 88 percent as shown below.

Revenue Classification	Budget Amount (Kshs.)	Actual Amount (Kshs.)	% Realization
Exchequer releases	6,648,909,805	6,047,957,089	91%
Proceeds from Domestic and Foreign Grants	644,726,102	313,394,306	49%
Equitable share Roll over	266,381,778		0%
County Own Generated Receipts	230,000,000.00	185,477,320	81%
Returned CRF issues		48,418,684	35%
Total	7,714,974,283	6,595,247,399	86%

In FY 2023-24 the County realized an overall budget absorption rate of 82 percent. The departments with the lowest absorption rates were Lands, Housing, Physical Planning and Urban development and Pastoral Economy at 51 percent and 57 percent respectively.

Below is a summary of budget utilization per department;

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Department	Approved Estimates	Actual Expenditure	Absorption (%)
Office of the Governor	605,100,416	561,469,027	93%
Finance and Economic Planning	346,864,393	325,790,932	94%
Roads, Public Works, Transport and Infrastructure	451,593,347	358,073,085	79%
Health, Sanitation and Emergencies	2,026,178,765	1,892,126,109	93%
Education and Technical training	1,182,077,125	1,025,928,935	87%
Agriculture and Irrigation	414,532,293	366,599,007	88%
Pastoral Economy	287,436,871	163,516,733	57%
Trade, Industrialization, Investment and Cooperatives	133,322,558	104,216,606	81%
Land, Housing, Physical Planning and Urban Dev	251,523,305	127,245,594	51%
Water, Environment and Natural Resources	436,610,873	331,228,966	76%
Tourism, Youth, Sports, Gender and Social Services	170,973,502	135,031,802	79%
County Public Service, ICT and Decentralized Units	480,549,806	439,723,561	92%
Intergovernmental, Special programmes and Directorates	92,146,551	83,314,951	90%
TOTAL	6,878,909,805	5,914,265,308	82%

d) County Expenditure Analysis

The total expenditure for the financial year 2023/2024 amounted to Kshs. 5,914,265,308 out of which Kshs. 835,686,185.00 was spent on acquisition of assets, Kshs. 2,613,594,024.90 on personnel emoluments, Kshs. 1,306,678,755.00 on use of goods. Total transfers to other government entities were Kshs. 1,111,885,905.00, Kshs 334,109,950 comprised of other grants and transfers. Additionally, the County spent Kshs. 46,420,438.00 on gratuity (social security) benefits.

e) Cash Flow Analysis

During FY2023/24 the County experienced liquidity challenges due to delays in exchequer releases during the year. The introduction of new procedures where requisitions are placed once payment are uploaded in the Internet Banking (IB) system and related contract documents for each expenditure also resulted in delays due to system failure.

f) Accounts Receivables

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

g) Fixed Assets

The fixed assets acquired during the period under review amounted to Kshs.835,686,185.00.

h) Operational Performance

For seamless service delivery all departments have worked in synergy 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 Infrastructure	<ul style="list-style-type: none"> Maintained 462.5km of roads including grading, gravelling, protection works, installation of ring culverts for control of storm water and installation of concrete drifts at critical seasonal river crossing points. Opened 215km of new roads across the entire county. completed two box culverts that had remained pending for several years.
Agriculture, livestock, irrigation and fisheries	<ul style="list-style-type: none"> supported west pokot county farmers with 36,000 mango seedlings, 1,246 tins of onion seeds, 19,000 Avocado seedlings and 7,500 macadamia seedlings. established, equipped and operationalized one big fruit nursery at Aramaket with 30,901 fruits seedlings being raised currently (avocado, mangoes, coffee and tempret fruits seedlings). Supported farmers with 12,429 bales of maize seeds. Supported farmers with 1620 spray pumps and 1000 chain-link wires. Completed Chepkoti irrigation scheme in Siyoi ward. Completed Kikin irrigation scheme in sook ward Constructed Kamwotogh farrow-Lomut ward.

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	<ul style="list-style-type: none"> • Repaired Apulia farrow -lomut ward. • Repaired intake at Mrel water furrow-weiwei ward.
Pastoral Economy	<ul style="list-style-type: none"> • Vaccinated 412,997 Goats and sheep against CCPP, PPR. • Vaccinated 364,275 cattle against CBPP, FMD, LSD, BQ. • Vaccinated 202 dogs against Rabies. • Carried out 9 disease surveillance. • Supported 500 vulnerable pastoral farmers with 2,500 bags of 50kgs range cubes as an intervention of mitigating drought in Riwo ward, Suam ward and Batei ward. • Promoted fish farming by supporting 35 fish farmers with 35,000 mono-sex tilapia fingerlings
Education and Technical Training	<ul style="list-style-type: none"> • Trained 38 vtc instructors In collaboration with partners. • Constructed 11 ECDE classrooms. • Constructed 4 pit latrines in ECDE centres. • Supplied 2,000 chairs, 50 tables and 200 desks to ECDE centres. • Trained 521 ECDE teachers on CBC. • Supplied 7 VTC with learning materials and equipments. • Established 2 new VCT. • Disbursed bursary to secondary schools, KMTC, TTC, National Polly, VTCs, and University students. Secondary school students received the highest county Bursary and TTC students had the lowest number of beneficiaries. The total number of beneficiaries was 45,200 students in the FY 2023-2024
Land, Housing, Physical Planning and Urban Development	<ul style="list-style-type: none"> • Developed and implemented 1 policy, strategy and regulatory framework, developed • Operationalized 1 sewer reticulation system. • Constructed 3 modern markets, • Tarmacked 0.5 kilometer within urban areas. • Developed and Restored 1 recreational parks and riparian areas • Installed 24 street lights in urban areas. • Established 1 Chepareria Municipality.

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	<ul style="list-style-type: none"> • Developed 0.5 kilometers of storm water drainage. • Identified 12800units of housing. • Earmarked 127.8 acres for housing development. • conducted 12 meetings, trainings and capacity building. • Designated 24 parking spaces. • Approved and prepared 1 spatial plan. • Installed 12 solar powered streetlights. • Developed 1 public recreational parks. • Constructed 3 modern markets. • Sensitized 1200 HH on waste management. • Placed 24 litter bins at strategic locations. • Set up1 transfer station within municipality. • Purchased 6 garbage skips. • Constructed 4 modern public toilets.
<p>Water, Environment and Natural Resources</p>	<ul style="list-style-type: none"> • Constructed 2 Water Pans Kodich and Kasei. • Desilted 1 water Pan in Kodich. • Constructed 7 sub-surface dams. • Protected 2 water springs in Mnagei ward • Drilled and capped 7 boreholes. • Drilled and equipped 2 boreholes in Suam and Kapenguria. • Upgraded 4 boreholes to solar powered. • Rehabilitated and repaired 9 boreholes. • Developed 4 gravity supply schemes in Wei-Wei, Tapach and Riwo. • Rehabilitated 3 water supply systems in Sekerr, Lelan and Wei-Wei • Established 1 tree nursery. • Distributed 108,300 tree seedlings. • Purchased 395 Kilograms of potting tubes. • Sensitized 6 forests. • Rehabilitated 2 hilltops.

Trade, Industrialization, Investment and Cooperative Dev.	<ul style="list-style-type: none"> • Distributed 500 bamboo seedlings. • Constructed sheds, supported policy validation, elected committees, renovated markets, and promoted PPPs. • Constructed and operationalized four (4) Boda-boda sheds (Morwongar, Nakuyen, Marich and Lowoi). • Renovated Makutano, Sigor , Lomut, Serewo, Katikomor, and Konyao markets. • Constructed 1 toilet in Konyao market. • Opened a new branch office of WEPESA Sacco at Kapchok ward where 30 members joined the County Sacco during that day. • registered Seven new cooperative societies namely; Ywalakip Farmers' cooperative society Ltd in Chepareria Ward, Kwokwopsis Farmers' cooperative society Ltd in Tapach Ward, Loklochoi Farmers' cooperative society Ltd in Riwo Ward, Kaseito Farmers' cooperative society Ltd in Lomut Ward, Konyao Farmers' cooperative society Ltd in Kapchok ward, Perur Po Yum Farmers' cooperative society Ltd in Kasei Ward and Karas Farmers' cooperative society Ltd in Kapenguria Ward.
Health and Sanitation	<ul style="list-style-type: none"> • Completed Phase 1 of Makutano Health Centre • Completed Opol, Wasat, Pusol, Napitiro & Chemworor Dispensaries • Constructed office block at Kacheliba Sub-County Hospital • At the County Referral hospital; the doctor's lounge, rainwater harvesting, the perimeter wall and renovations at the blood bank were completed • Under ward specific projects; Staff houses in Kaptolomwo and konyao health centres, Maternity units in embough, Orolwo and Parayon dispensary • Equipped Propoi and Ywaleteke dispensaries • Constructed pit latrines at Auskion <ul style="list-style-type: none"> • Renovated Lodupup, Lokna and Kongelai dispensaries • Conducted RDQA for both nutrition and Eye indicators. • Trained 25 health workers on ASRH services.

	<ul style="list-style-type: none"> • Trained 35 health care workers on SOPs. • Reduced 300 defaulters. • Conducted 1 nutrition assessments. • Trained CHPs on CBS. • Trained 10 HCWs on NCD. • Operationalized 1 DM/HTN clinics. • Trained 10 HRIOs on VL data management. • Trained 60 healthcare workers on malaria case management. • Conducted 2 malaria support supervisions. • Conducted 4 quarterly malaria data quality audit. • Conducted 150 dialogue meetings on eye health. • Sensitized 139 schools on water, sanitation and hygiene. • Sensitized 70 school communities on menstrual hygiene and management. • Recruited and retained 60 nurses. • Recruited and retained 16 nutrition officers. • Recruited and retained 11 laboratory technologists. • Conducted 7,179 diagnostic examinations both ultrasound and general X-Rays. • Repaired 5 cold chain refrigerators.
<p>Youth Affairs, Tourism, Sports, Culture, and Social Services</p>	<ul style="list-style-type: none"> • Constructed 1 sub county stadia • Supported 5 sport federations AK, FKF, KVF, paraympics, Basketball. • Rehabilitated 1 sport facilities at Makutano. • Equipped Chepareria and Makutano youth friendly empowerment centres. • Sensitized 5 GBV duty bearers Day of African Child, The day of girl child, International Women Day, Zero Tolerance to FGM, Pre-Cultural Day • Supported 70 teams. • Introduced 3 sports Ajua, Basketball and Golf • Mapped Sintagh cultural site • Trained Sengekwo, residence choir and sengwer traditional dancers.

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	<ul style="list-style-type: none"> • Rehabilitated Sintagh sacred shrine. • Supported Sintagh cultural event.
Special Programmes (PSM)	<ul style="list-style-type: none"> • Trained 34 officers who are more empowered to deal with sector activities • established 6 peace camps. • Formed 8 peace clubs. • Trained and formed 40 early peace monitors. • visited 1 trained and exposed reformed warriors. • Mapped 2 pastoralist migration routes, pattern and grazing fields. • Held 20 trainings. • Operationalized and streamlined 60 public offices. • Prepared and submitted 5 reports on values and principles and • Distributed relief food to vulnerable house holds • Developed and approved El-nino Contingency plan • Developed DRM policy implementation plan 2024 • Conducted Capacity building of DRM staff • Completed work plan for streamlining records. • Held 16 intercommunity peace dialogue meetings • Held 20 public participations in government activities. • Constructed 16 ward offices. • Constructed, equipped and installed 1 security appliance in county buildings.
County Assembly	<ul style="list-style-type: none"> • Trained 4 staff at KSG on supervisory management skills. • Recruited 6 staff and employed on permanent and pensionable terms. • 4 briefs and reports on bills for committees • 2 briefs prepared on budget for committees • 1 report on Money bills was prepared
Finance and Economic planning	<ul style="list-style-type: none"> • Prepared 4 quarterly reports and annual progress report • Prepared annual financial statements • Trained 5 audit committee membes • Trained 4 staff on PFM fund and administration Auditing and flloca. • Prepared 4 audit reports. • Prepared 5 field Monitoring reports on health and sanitation. • Prepared 3 evaluation report on revenue streams, ECDE complete projects and not operational sale yards • Developed new sectoral plans draft for finance and economic planning.

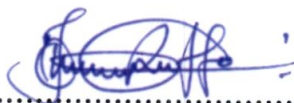
Despite the achievements noted above the County still faces numerous challenges namely;

- Untimely disbursement of funds from the National Treasury affecting department implementation of projects and programmes.
- Inadequate policy guidelines
- Weak coordination and linkage between stakeholders
- Delay in procurement process

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. Simon Kachapin Kitalei for his able leadership and guidance towards Sustainable Socio-Economic Development Through Investing in The People and the national Bottom-up Economic Transformation Agenda. His desire for a better County and empowerment of her people is unmatched.



.....

Joshua Rutto

CECM Finance and Economic Planning

County Government of West Pokot

5. 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) 2023-2027. 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 2023-2027 CIDP highlights key strategic development objectives. Broadly, these objectives were identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four" Agenda, NIUPLAN SDGs and the MTP III.

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

The key development objectives of West Pokot County's 2023-2027 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 financial year 2023-2024

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Department	Project	Key	Current status	Remarks
	Name	Output(s)		
Water, Environment and Natural resources	Muruny-Siyoi and Muruny-Chepareria last mile water connectivity	30,000HH connected to water	Ongoing,	Intake and pipping in progress
		No. of people accessing safe water increased to >240,000		
		Expected annual revenue of Kshs. 216 M		
Water, Environment and Natural resources	Construction Works for Kapenguria Chepareria Municipalities Sewerage System	Improved quality of life and hygienic conditions	Ongoing	Construction works of the site and connectivity to the site ongoing.
		Reduction of ground water pollution		
		Maintain sustainable economic development (catalysing commercial activities, driving economic growth)		
		Protection of environment (Resilience against climate variability and change)		
Trade, industrialization, Investment and Cooperative development	Construction of Makutano Multi-storey Market	Storied building benefiting 2500 traders, 100M annual revenue collection.	Ongoing	
Health and sanitation	Upgrading Kapenguria County Referral Hospital	Upgrading to level 5 hospital	Ongoing	

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Health and sanitation	Upgrading of Level 3 health facilities to Level 4	Upgrading Kabichbich, Sigor, Kacheliba, and Chepareria	Ongoing	
	Upgrading of Dispensaries (Level 2) to Health centres (Level 3)			
Health and Sanitation	Operationalization of the CHS Act 2019	Operationalized CHS Act 2019	Not yet	
Tourism, Culture, youth, sports, Gender and social development	Kapenguria Stadium	Construction of stadium and laying of tartan athletic track	The project is being levelled now and is 30% complete due to the amount allocated.	Needs Proper extended drainage system, , Drilling of borehole to Building of new courts, amphitheatre and social halls, Fencing by chain Planting of quality grass.
Tourism, Culture, youth, sports, Gender and social development	Kopoch Tourist Hotel and hospitality Centre	Functional hotel and hospitality centre	To date, the project is 10% complete.	2-storey building with all the social amenities
Agriculture and Irrigation	Development of Irrigation Schemes	9 completed irrigation scheme.	Feasibility studies ongoing	
		Increased HA under irrigation.		
		increased incomes for farming community.		
		employment creation.		
		improved living standards for the farmers.		
		increased number of beneficiaries.		

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		Improved infrastructure networks.		
Agriculture and Irrigation	Operationalization of Nasukuta Abattoir	Nasukuta Abattoir fully operational	-The facility is now complete and ready to start slaughtering for local market.	Currently waiting for seed capital/ funding.
		Kshs 816 million per annum in expected revenue		- upgrading to meet export standard
		2000 direct beneficiaries and 5000 indirect beneficiaries		
Agriculture and Irrigation	300-acre Feed lot system	8 feed lot systems developed	Preliminary stage, waiting for funding	
		3000 direct beneficiaries reached		
Lands, Housing, Physical Planning and Urban Development	Construction of affordable and quality housing units	1000 Housing units to be constructed	Not yet started	Land already identified at Bendera to construct the houses.
		500 jobs to be created		
		1000 families to be housed		
		Revenue to be generated through House rent		
Public Service Management, ICT and Decentralized Units and Special Programmes	Construction of Strategic food Store	Enhanced disaster preparedness	Not yet started	
Public Service Management, ICT and Decentralized Units and Special Programmes	Purchase of 4 Fire fighter engines	Increased preparedness and response	Ongoing	Under proposal of ADP FY 2025-2026

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Public Service Management, ICT and Decentralized Units and Special Programmes	Installation of 40 lightening arrestors	Minimized lightening strike hazards	Ongoing	Under proposal of ADP FY 2025-2026
Public Service Management, ICT and Decentralized Units and Special Programmes	EOC Establishment	Enhanced disaster and emergency preparedness	Ongoing	Equipped yet to start

6. Environmental and 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 sustaining Socio-economic development through Investing in the peoplee

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 Action Plan adopted by the cabinet.

The County also established County Climate Change Unit and staffed with relevant officers. 20 Ward Climate Change Planning Committees (WCCPCs) were formed with an aim 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 2024/2025.

To ensure peaceful coexistence with its neighbor's during the FY 2023/2024 the department under peace building and reconciliation was able to hold 16 intercommunity peace dialogue meetings, 1 peace summit, 4 cross boarder intergovernmental peace forums, 1 peace cultural day, 2 cross boarder schools peace competition, established 6 peace camps, formed 8 peace clubs, 2 peace actors forums, 2 radio peace talks, trained and formed 40 early peace monitors, visited 1 trained and exposed reformed warriors, mapped 2 pastoralist migration routes, pattern and grazing fields, 4 peace caravans and 4 trauma healing meetings

7. Statement of Management Responsibilities

Section 164 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 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, 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 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.

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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, 2024, 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.

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.

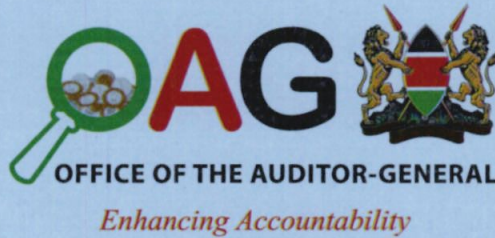
Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on _____ 2024.


.....

Joshua Rutto
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, 2024

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 the Financial Statements should be read together with the report on the Lawfulness and Effectiveness in the Use of Public Resources, and the report on the 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 Executive of West Pokot set out on pages 1 to 49, which comprise of the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of West Pokot as at 30 June, 2024 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 County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Exchequer Releases

The statement of receipts and payments reflects Exchequer releases amounting to Kshs.5,967,223,847 as disclosed in Note 1 to the financial statements. However, review of the County Revenue Fund's financial statements revealed that an amount of Kshs.5,965,061,666 was transferred to the County Executive during the year. The resulting variance of Kshs.2,162,181 has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the Exchequer releases amounting to Kshs.5,967,223,847 could not be confirmed.

2. Inaccuracies in Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other Government entities amounting to Kshs.777,775,955 as disclosed in Note 4 to the financial statements. However, the amount did not include returns to County Revenue Fund (CRF) amounting to Kshs.46,884,886 reflected as receipts in Note 4 to the financial statements of the County Revenue Fund.

In the circumstances, the accuracy and completeness of the transfers to other Government entities amounting to Kshs.777,775,955 could not be confirmed.

3. Inaccuracies in Own Source Revenue

The statement of receipts and payments reflects exchequer releases amounting to Kshs.5,967,223,847 as disclosed in Note 1 to the financial statements. Included in this amount is Kshs.185,477,320 reported in the statement of receipts and payments for Receiver of Revenue - County Government of West Pokot which reflects own source revenue amount of Kshs.185,477,320. However, review of the collection systems revealed that the County Executive had not fully automated its revenue streams. Further, the County Executive did not have an updated valuation roll.

In the circumstances, the accuracy and completeness of the County Executive's own source revenue amount of Kshs.185,477,320 could not be confirmed.

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

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.6,878,909,805 and Kshs.5,967,223,847 respectively resulting to an underfunding of Kshs.911,685,958 or 13% of the budget. Similarly, the County Executive spent Kshs.5,914,265,308 against an approved budget of Kshs.6,878,909,805 resulting to an under absorption of funds of Kshs.964,644,497 or 14 % of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Pending Accounts Payables

Note 1 under other disclosures to the financial statements reflects pending accounts payables balance of Kshs.321,655,764 out of which Kshs.170,428,094 relates to construction of buildings and civil works, Kshs.54,529,388 on supply of goods and Kshs.96,698,282 on services. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

My opinion is not modified in respect of these matters.

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 Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Although Management has indicated that the issues have been resolved, the matters remain unresolved as the Senate has not deliberated and issued recommendations on them.

Other Information

The Management are responsible for the Other Information set out on page iii to xxxi which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance against County Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's 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, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Completed but Unutilized Projects

Review of records revealed that ten (10) projects in respect of construction of health facilities and roads were implemented to completion by the Departments of Health and Roads, Public Works and Transport at a total cost of Kshs.23,532,775. However, the projects were not in use either as they had not been handed over by the contractors and were not equipped or required additional costs to make them usable.

In the circumstances, the value for money on the Kshs.23,532,775 incurred on the projects could not be confirmed.

2. Stalled Construction of a Male Ward at Kacheliba Sub-County Hospital

Review of documents revealed that during the year under review, Management awarded contract for the construction of a male ward at Kacheliba Sub-County Hospital at a contract sum of Kshs.9,890,191. However, physical inspection in the month of September, 2024 revealed that the project was approximately 70% complete with Kshs.7,298,186 having been paid. The contractor was not on site and therefore the project had stalled.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

3. Stalled Completion of Pkopoch Tourist Hotel and Hospitality Development Centre

Review of documents revealed that Management awarded a local contractor a tender to construct Pkopoch Tourist Hotel and Hospitality Development Centre at a contract sum of Kshs.352,123,565 on 15 May, 2015. However, another contract was awarded to the same contractor at a contract sum of Kshs.19,691,777 to carry out protection works at the Pkopoch Tourist Hotel and Hospitality Development Centre with no contract period stated in the contract agreement.

No documentation in support of the termination process were presented for audit even though a second contract was awarded on the same project. The total amount paid as at the time of audit was Kshs.84,740,392 which included Kshs.17,722,599 paid for the second contract.

Physical inspection in September, 2024 revealed that the project had stalled at first floor superstructure and the contractor was not on site.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

4. Stalled Completion of Ladies Hostel at Chesta Teachers Training College

A local contractor was awarded a contract to construct, install and complete works of a twin dormitory at Chesta Teachers Training College at a contract sum of Kshs.37,400,536 and a contract period of one hundred and fifty (150) days during 2014/2015 financial year. However, the contract was terminated in September, 2017 while at 70% completion status with works certified at an amount of Kshs.33,547,063.

Another contract was then awarded at a contract sum of Kshs.29,814,545 in May, 2023 for a contract period of two hundred and ten (210) days to be completed on 30 November, 2023. The scope of works included, external walling finishes, rainwater disposal, window and doors fixing, internal finishes, staircase and balcony railing, floor finishes, ceiling finishes, construction of septic tank (90,000ltrs) and electrical works.

However, physical inspection in September, 2024 revealed that the construction of the septic tank (90,000ltrs) and rainwater disposal were not done and the contractor was not on site.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

5. Stalled Completion of Education Administration Office Block in Kapenguria

Review of records revealed that a local contractor was awarded a contract for the construction of an office block to completion in May, 2015 at a contract sum of Kshs.52,457,964 for a contract period of three (3) years. The contract was terminated in September, 2020 on the grounds that the contract period had lapsed yet the project was

not complete. At the point of contract termination, the contractor had been paid Kshs.35,842,107.

In May, 2021, another contractor was awarded to do some works which included door and window fixing, stone pitching, plastering, painting and staircase and ramp linkage at a contract sum of Kshs.4,999,960 for a contract period of three (3) months where works valued at Kshs.4,094,417 were completed. The remaining works of Kshs.905,543 were retendered.

In the circumstances, the value for money on the expenditure incurred on the delayed project could not be confirmed.

6. Delay in Completion of Construction of Governor's Office Complex

A local contractor was awarded a contract for construction of Governor's Office Complex (Phase I) on 04 June, 2019 at a contract sum of Kshs.198,475,572. Further, a second contract was awarded to the same contractor on 12 April, 2024 for the Phase II at a contract sum of Kshs.20,000,000.

Physical inspection of the project in the month of September, 2024 and review of original Bill of Quantities revealed that, the County Executive changed the office complex floor design from the initial six story building to a four-story building. However, the revised architectural design and plan, revised BQ, project implementation committee minutes and recommendations and Accounting Officers' approvals for the changes were not presented for audit review. The contractor was not on site and the project was incomplete and had stalled.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

7. Partial Implementation of the e-Procurement System

Review of the IFMIS procure to pay module revealed that, tender opening, professional opinion, notification of intention of award, tender award, contract agreement and receipt of goods were not done in the system. This was contrary to Regulation 49(2) of the Public Procurement and Assets Disposal Regulations, 2020 which provides that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

In the circumstances, Management was in breach of law.

8. Non-Compliance with Law on Fiscal Responsibility Relating to Wage Bill

The statement of receipts and payments reflects total receipts amount of Kshs.5,967,223,847 and compensation of employees amount of Kshs.2,613,594,025 which is forty-four (44) percent of the total revenue. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments)

Regulations, 2015 which provides that the County Government's expenditure on wages and benefits for its public officers shall not exceed thirty-five (35) percent of the County Government's total revenue.

In the circumstances, Management was in breach of the law.

9. Non-Compliance with the One-Third Basic Rule Policy

Review of the County's payroll data for twelve months for the year revealed instances where employees received net salaries which were less than a third of their respective basic salaries. This was contrary to Section 19(3) of the Employment Act, 2007 and Part C.1 (3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires the total amount of all deductions not to exceed two-thirds of such wages unless otherwise directed by the Minister.

In the circumstances, Management was in breach of the law.

10. Failure to Publish and Publicize Tenders and Contracts

During the year under review three hundred and twenty (320) tenders were advertised in the County's website and the Public Procurement Information Portal. However, awarded contracts resulting from these tenders were not published in the Public Procurement Information Portal and website. This was contrary to Section 138 of the Public Procurement and Asset Disposal Act, 2015 and Executive Order No.2 of 2018 which requires that the tenders and contracts are placed in the County's website and the PPIP. In the circumstances, Management was in breach of the law.

11. Irregular Commitment of Funds

Review of the purchasing activity register revealed that, funds amounting to Kshs.232,098,357 were committed vide various local purchase orders after 31 May, 2024 while written approvals to commit the funds past the statutory deadline were not presented for audit. This was contrary to Regulation 50(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that, all commitments for supply of goods or services shall be done not later than the 31 May each year except with the express approval of the Accounting Officer in writing.

In the circumstances, Management was in breach of the law.

12. Non-Compliance with Law on Staff Ethnic Composition

Review of personnel records revealed that, out of the twenty (20) County employees recruited during the year under review, eighteen (18) or approximately 90% were from the dominant community. This was contrary to Section 65(e) of the County Government Act, 2012 that states; in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent (30%) of the vacant

posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

Further, the County Executive had a total of four thousand, four hundred and eight (4,408) public officers out of whom three thousand, seven hundred and thirty-seven (3,737) or approximately 85% were from the dominant community made up of: 94% of governance, 94% of Management and 85% of other employees. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which requires that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAIs 3000 and 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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Valuation Roll

The County Government of West Pokot did not have an updated valuation roll in place and the property rates were based on historical property values which did not represent the current market values. This was contrary to Section 3 of Valuation for Rating Act, 1984 which requires that every local authority, at least once in every ten (10) years, cause a valuation to be made of every ratable property within the area of the local authority in respect of which a rate on the value of land is, or is to be imposed, and the values to be entered in a valuation roll.

In the circumstances, Management did not take the necessary measures to enhance collection of revenue.

2. Internal and External Performance Appraisal on the Internal Audit Department

During the year under review, the head of the internal audit did not conduct a performance appraisal on the internal audit function to evaluate its effectiveness. Further, the Audit

Committee failed to carry out an annual review of the independence, performance and competency of the internal audit activity as well as provide recommendations for improving its effectiveness. In addition, no evidence was provided to confirm that an external professional assessment of the internal audit department had been conducted in the past three (3) years to evaluate on its effectiveness.

In the circumstances, the effectiveness of the internal audit in ensuring strong Internal controls could not be confirmed.

3. Lack of Enforcement of Internal Audit Recommendations

Review of internal audit reports revealed that although Management responded to the issues raised, there was no evidence that Management had established an effective system for monitoring the implementation of audit recommendations. This was contrary to Regulations 165(1) and 165(2) of the Public Finance Management (County Government) Regulation, 2015 which provides that the Accounting Officer shall be responsible for the implementation of the recommendations made in the audit reports and shall develop response and action plan.

In the circumstances, the effectiveness of the internal audit in ensuring strong Internal controls could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 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 the 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 County Executive'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 County Executive'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

16 December, 2024

County Government of West Pokot
West Pokot County Executive
Annual Report and Financial Statements for the year ended June 30 2024

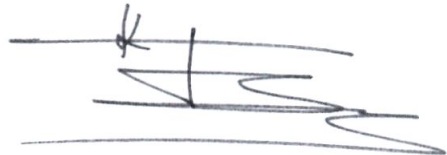
9. Statement of Receipts and Payments for the year ended 30th June 2024

		FY 2023 - 2024	FY 2022 - 2023
	Notes	Kshs	Kshs
Receipts			
Exchequer releases	1	5,967,223,847	6,322,620,939
Total receipts		5,967,223,847	6,322,620,939
Payments			
Compensation of Employees	2	2,613,594,025	2,471,619,899
Use of goods and Services	3	1,306,678,756	1,232,710,350
Transfers to other Government Entities	4	777,775,955	589,302,358
Other grants and Transfers	5	334,109,950	491,307,940
Social security Benefits	6	46,420,438	42,651,894
Acquisition of Assets	7	835,686,185	1,521,645,141
Total payments		5,914,265,308	6,349,237,582
Surplus/deficit		52,958,539	(26,616,643)

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 21-11-2024 and signed by:



.....
Name: Priscillah Mungo
Chief Officer -Finance



.....
Name: Haron Muruny
Head of Accounting Unit
ICPAK M/No: 26158

County Government of West Pokot
 West Pokot County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

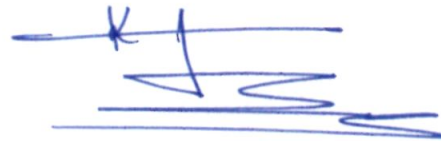
10. Statement of Assets and Liabilities as at 30th June 2024

		FY 2023 2024	FY 2022 - 2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank Balances	8A	126,243,638	179,859,781
Total cash and cash equivalent		<u>126,243,638</u>	<u>179,859,781</u>
Financial liabilities			
Deposits and retentions	9	42,539,869	101,754,674
Net financial assets		<u>83,703,769</u>	<u>78,105,107</u>
Represented by			
Fund Balance Brought Forward	10	30,745,230	104,721,750
Surplus/deficit for the year		52,958,539	(26,616,643)
Net financial position		<u>83,703,769</u>	<u>78,105,107</u>

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 21-11- 2024 and signed by:



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 Name: Haron Muruny
 Head of Accounting Unit
 ICPAK M/No: 26158

County Government of West Pokot
 West Pokot County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

11. Statement of Cash Flows for the period ended 30th June 2024

Description		FY 2023 2024	FY 2022 - 2023
	Notes	Kshs	Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	5,967,223,847	6,322,620,939
TOTAL		5,967,223,847	6,322,620,939
Payments for operating expenses			
Compensation of employees	2	2,613,594,025	2,471,619,899
Use of goods and services	3	1,306,678,756	1,232,710,350
Transfers to other government units	4	777,775,955	589,302,358
Other grants and transfers	5	334,109,950	491,307,940
Social security benefits	6	46,420,438	42,651,894
TOTAL		5,078,579,123	4,827,592,441
Adjusted for:			
Prior Year Adjustment	11	(47,359,877)	-
Increase/(decrease) in deposits and retentions	12	(59,214,805)	62,767,297
Net cash Flow from Operating Activities		782,070,042	1,557,795,796
Acquisition of assets	7	835,686,185	1,521,645,141
Net cash flows from Investing Activities		835,686,185	1,521,645,141
Net increase in cash and cash equivalents		(53,616,143)	36,150,654
Cash and cash equivalents at beginning of the year	8A	179,859,781	143,709,127
Cash and cash equivalents at end of the year		126,243,638	179,859,781

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 21-11 2024 and signed by:



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 Chief Officer -Finance



Name: Haron Muruny
 Head of Accounting Unit
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For the year ended June 30 2024

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	6,235,324,313	413,585,492	6,648,909,805	5,781,746,527	(867,163,278)	87%
Own Source Revenue	230,000,000	-	230,000,000	185,477,320	(44,522,680)	81%
Total	6,465,324,313	413,585,492	6,878,909,805	5,967,223,847	(911,685,958)	87%
Payments						
Compensation of employees	2,577,721,355	53,200,000	2,630,921,355	2,613,594,025	17,327,330	99%
Use of goods and services	1,223,782,522	106,223,836	1,330,006,358	1,306,678,756	23,327,602	98%
Transfers to other government units	1,259,537,555	45,916,647	1,305,454,202	777,775,955	527,678,247	60%
Other grants and transfers	240,000,000	100,000,000	340,000,000	334,109,950	5,890,050	98%
Social security benefits	59,500,000	-	59,500,000	46,420,438	13,079,563	78%
Acquisition of assets	1,099,782,881	108,245,009	1,208,027,890	835,686,185	372,341,705	69%
Other payments	5,000,000	-	5,000,000	-	5,000,000	0%
Total	6,465,324,313	413,585,492	6,878,909,805	5,914,265,308		86%
Surplus/(Deficit)				52,958,539	964,644,497	

The County Executive's financial statements were approved on 21-11- 2024 and signed by:

.....
Name: Priscillah Mungo
Chief Officer -Finance

.....
Name: Haron Muruny
Head of Accounting Unit
ICPAK M/No: 26158

County Government of West Pokot
West Pokot County Executive
Annual Report and Financial Statements for the year ended June 30 2024

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	4,174,371,696	367,399,025	4,541,770,721	4,336,799,248	(204,971,473)	95%
Own Source Revenue	161,000,000.00		161,000,000	129,834,124	(31,165,876)	81%
Total	4,335,371,696.00	367,399,025	4,702,770,721	4,466,633,372		95%
Payments						
Compensation of employees	2,577,721,355	53,200,000	2,630,921,355	2,613,594,025	17,327,330	99%
Use of goods and services	1,222,782,522	82,323,836	1,305,106,358	1,285,264,136	19,842,222	98%
Transfers to other government units	209,511,419	138,225,189	347,736,608	179,354,526	168,382,082	52%
Other grants and transfers	240,000,000	100,000,000	340,000,000	334,109,950	5,890,050	98%
Social security benefits	59,500,000	-	59,500,000	46,420,438	13,079,563	78%
Acquisition of assets	20,856,400	(6,350,000)	14,506,400	1,100,000	13,406,400	8%
Other payments	5,000,000	-	5,000,000		5,000,000	0%
Total	4,335,371,696	367,399,025	4,702,770,721	4,459,843,074	242,927,647	95%
Surplus/(Deficit)	-			6,790,298		

The County Executive's financial statements were approved on 21-11-2024 and signed by

.....


Name: Priscillah Mungo
Chief Officer -Finance

.....


Name: Haron Muruny
Head of Accounting Unit
ICPAK M/No: 26158

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases	2,060,952,617	46,186,467	2,107,139,084	1,444,947,279	662,191,805	69%
Own Source Revenue	69,000,000		69,000,000	55,643,196	13,356,804	81%
Total	2,129,952,617	46,186,467	2,176,139,084	,500,590,475		69%
Payments						
Use of goods and services	1,000,000	23,900,000	24,900,000	21,414,620	3,485,380	86%
Transfers to other government units	1,050,026,136	(92,308,542)	957,717,594	598,421,429	359,296,165	62%
Acquisition of assets	1,078,926,481	114,595,009	1,193,521,490	834,586,185	358,935,305	70%
Totals	2,129,952,617	46,186,467	2,176,139,084	1,454,422,234	721,716,850	67%
Surplus/(Deficit)				46,168,241		

The County Executive's financial statements were approved on 21-11- 2024 and signed by:



Name: Priscillah Mungo
 Chief Officer -Finance



Name: Haron Muruny
 Head of Accounting Unit
 ICPAK M/No: 26158

County Government of West Pokot
 West Pokot County Executive
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C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Programme/SP	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	Percentage Utilization
	2023/2024	2023/2024	2023/2024	2023/2024		
	KShs	KShs	KShs	KShs	KShs	%
Programme 1-COUNTY EXECUTIVE						
SP 1 - (General Administration, planning and Support Services)	480,442,396	49,653,614	530,096,010	491,123,039	38,972,971	93%
SP 2 - (County Public service Board)	21,847,120	-	21,847,120	14,852,985	6,994,135	68%
SP 3 - (County Executive affairs)	40,714,871	(3,400,000)	37,314,871	34,697,108	2,617,763	93%
SP 4- (Liaison and Intergovernmental service)	16,692,415	(850,000)	15,842,415	20,795,895	(4,953,480)	131%
TOTAL	559,696,802	45,403,614	605,100,416	561,469,027	43,631,389	93%
Programme 2 - FINANCE & ECONOMIC PLANNING						
SP 1 (General Administration, planning and Support Services)	211,435,608	50,119,262	261,554,870	243,583,136	17,971,734	93%
SP 2- (Treasury Accounting Services)	10,159,823	500,000	10,659,823	10,628,300	31,523	100%
SP 3- (Supply Chain Management services)	3,888,000	822,611	4,710,611	3,461,195	1,249,416	73%
SP 4- (Resource Mobilization)	12,707,282	1,439,368	14,146,650	14,146,650	-	100%
SP 5- (Internal Audit services)	6,543,600	-	6,543,600	5,691,750	851,850	87%
SP 6-(Budget Formulation services)	14,810,000	177,389	14,987,389	14,070,130	917,260	94%
SP 7-(Economic Planning)	13,261,450	1,500,000	14,761,450	14,709,772	51,678	100%
SP 8-(Monitoring and Evaluation)	22,500,000	(3,000,000)	19,500,000	19,500,000	-	100%
TOTAL	295,305,763	51,558,630	346,864,393	325,790,932	21,073,461	94%
Programme 3 - ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE						

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SP 1(General Administration, planning and Support Services)	78,915,601	14,655,924	93,571,525	92,497,861	1,073,664	99%
SP 2(Road Transport)	148,299,520	18,695,122	166,994,642	155,079,989	11,914,653	93%
SP 3(Construction Of Bridges)	2,080,000	3,510,808	5,590,808	5,576,159	14,649	100%
SP 5-(Ward Specific Projects)	167,780,000	17,656,372	185,436,372	104,919,076	80,517,296	57%
TOTAL	397,075,121	54,518,226	451,593,347	358,073,085	93,520,263	79%
Programme 4 - HEALTH AND SANITATION						
SP 1(General Administration ,planning and Support Services)	1,404,056,368	64,279,875	1,468,336,243	1,434,267,546	34,068,697	98%
SP 2-(Preventive Health Services)	176,082,080	(47,061,908)	129,020,172	141,200,921	(12,180,749)	109%
SP 3-(Curative Health Services)	103,556,576	71,319,380	174,875,956	115,702,854	59,173,103	66%
SP 4-(Kacheliba Sub county hospital)	13,940,000	-	13,940,000	13,745,849	194,151	99%
SP 5-(Sigor Sub county hospital)	13,860,000	-	13,860,000	13,438,379	421,621	97%
SP 6-(Chepareria Sub county hospital)	13,860,000	-	13,860,000	13,798,083	61,917	100%
SP 7(Facility Improvement Fund)	132,800,000	-	132,800,000	131,499,779	1,300,221	99%
SP 8(Ward Specific)	52,900,000	26,586,394	79,486,394	28,472,698	51,013,696	36%
TOTAL	1,911,055,024	115,123,741	2,026,178,765	1,892,126,109	134,052,656	93%
Programme 5 - EDUCATION AND TECHNICAL TRAINING						
SP 1(General Administration ,planning and Support Services)	980,008,505	(281,837,536)	698,170,969	651,854,397	46,316,572	93%
SP 2 -(ECD Services)	33,889,648	-	33,889,648	28,792,123	5,097,525	85%
SP 3-(Youth Vocational training)	16,305,408	8,379,478	24,684,886	24,683,946	940	100%
SP 4-(Bursary Fund)	210,000,000	100,000,000	310,000,000	309,999,260	740	100%
SP 5 - (Ward specific)		115,331,622	115,331,622	10,599,208	104,732,414	9%
TOTAL	1,240,203,561	(58,126,436)	1,182,077,125	1,025,928,935	156,148,190	87%
Programme 6 - AGRICULTURE AND IRRIGATION						
SP 1 - (General Administration ,planning and Support Services)	95,554,520	1,000,000	96,554,520	94,871,533	1,682,987	98%

*County Government of West Pokot
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SP 2-(Crop Development and Management)	346,077,773	(100,000,000)	246,077,773	207,262,800	38,814,973	84%
SP 3-(Cash Crop Production(Special Programs)	22,500,000	10,000,000	32,500,000	29,480,649	3,019,351	91%
SP 4 -(Ward specific)	41,520,000	(2,120,000)	39,400,000	34,984,025	4,415,975	89%
TOTAL	505,652,293	(91,120,000)	414,532,293	366,599,007	47,933,286	88%
Programme 7 - PASTORAL ECONOMY						
SP 1 - (General Administration ,planning and Support Services)	64,781,979	-	64,781,979	64,781,979	-	100%
SP 2 - (Livestock production and Range Management)	147,906,020	(6,089,128)	141,816,892	56,926,801	84,890,091	40%
SP 3-(Livestock Disease management)	13,350,000	(6,200,000)	7,150,000	6,670,000	480,000	93%
SP 4-(Fisheries Development)	16,300,000	-	16,300,000	8,047,666	8,252,334	49%
SP 5-(Nasukuta Livestock Improvement Center)	10,100,000	-	10,100,000	-	10,100,000	0%
SP 6 -(Ward specific)	39,988,000	7,300,000	47,288,000	27,090,287	20,197,713	57%
SP 7 -(Dairy Development(Special Programmes)		-	-		-	
TOTAL	292,425,999	(4,989,128)	287,436,871	163,516,733	123,920,138	57%
Programme 8 - TRADE, INDUSTRIALISATION, INVESTMENT & COOPERATIVES DEVELOPMENT						
SP 1 - (General Administration ,planning and Support Services)	142,976,015	(26,250,000)	116,726,015	93,456,798	23,269,217	80%
SP 2-(Cooperative Development)	2,889,600	-	2,889,600	2,775,075	114,525	96%
SP 3 - (Trade,License and Market Development)	2,336,000	150,000	2,486,000	2,484,875	1,125	100%
SP 4-(Ward specific)	7,600,000	3,620,943	11,220,943	5,499,858	5,721,085	49%
TOTAL	155,801,615	(22,479,057)	133,322,558	104,216,606	29,105,952	81%

County Government of West Pokot
West Pokot County Executive
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Programme 9 - LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT						
SP 1 - (General Administration, planning and Support Services)	85,401,239		85,401,239	82,766,536	2,634,703	97%
SP 2 -(Land Policy and Physical Planning)	2,528,800	-	2,528,800	1,525,100	1,003,700	60%
SP 3-(Housing Development)	1,612,000	(144,800)	1,467,200	1,448,150	19,050	99%
SP 4-(Urban Development)	6,291,200	2,000,000	8,291,200	5,821,005	2,470,195	70%
SP 5-(Kapenguria Municipality)	28,500,000	119,472,744	147,972,744	33,047,405	114,925,339	22%
SP 6-(Ward specific)	4,700,000	(1,400,222)	3,299,778	2,637,398	662,380	80%
SP 7-(Chepareria Municipality)	2,450,000	112,344	2,562,344	-	2,562,344	0%
TOTAL	131,483,239	120,040,066	251,523,305	127,245,594	124,277,711	51%
Programme 10 - WATER, ENVIRONMENT AND NATURAL RESOURCES						
SP 1 - (General Administration, planning and Support Services)	72,617,585.00	220,880.00	72,838,465.00	71,546,879	1,291,586	98%
SP 2 -(Water Supply Services)	34,006,000.00	26,880,508.00	60,886,508.00	56,338,368	4,548,141	93%
SP 3 -(Enviroment & Natural Resource Development)	42,481,280.00	141,054,720.00	183,536,000.00	99,325,019	84,210,981	54%
SP 4 -(Ward Specific)	99,830,000.00	19,519,900.00	119,349,900.00	104,018,701	15,331,199	87%
TOTAL	248,934,865	187,676,008	436,610,873	331,228,966	105,381,907	76%
Programme 11 - YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES.						
SP 1 - (General Administration, planning and Support Services)	107,299,483	(17,967,000)	89,332,483	70,533,531	18,798,952	79%
SP 2-(Tourism Development)	4,387,200	-	4,387,200	3,105,200	1,282,000	71%
SP 3-(Gender, Youths and sports Development)	32,514,273	10,300,000	42,814,273	42,586,906	227,367	99%
SP 4(Culture and Social Development)	3,039,718	-	3,039,718	2,809,700	230,018	92%
SP 5-(Ward Specific)	42,000,000	(10,600,172)	31,399,828	15,996,465	15,403,363	51%
TOTAL	189,240,674	(18,267,172)	170,973,502	135,031,802	35,941,700	79%

County Government of West Pokot
West Pokot County Executive
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Programme 12 - COUNTY PUBLIC SERVICE, ICT AND DICENTRALISED UNITS						
SP 1 - (General Administration, planning and Support Services)	374,911,880	16,080,000	390,991,880	368,883,604.35	22,108,276	94%
SP 2-(Human Resource)	8,036,000	5,250,000	13,286,000	12,454,690.65	831,309	94%
SP 3-(Legal Services)	11,320,000	500,000	11,820,000	8,158,804.60	3,661,195	69%
SP 4 - (Records Management)	12,928,000	3,667,000	16,595,000	13,680,746.95	2,914,253	82%
SP 5- (Communication Services)	2,650,000	1,550,000	4,200,000	4,100,900.00	99,100	98%
SP 6 - (ICT Infrastructure Connectivity)	22,576,926	5,600,000	28,176,926	18,409,319.65	9,767,606	65%
SP 7 - (Field Administration)	17,480,000	(2,000,000)	15,480,000	14,035,494.95	1,444,505	91%
SP 8-(Morgage)						
TOTAL	449,902,806	30,647,000	480,549,806	439,723,561	40,826,245	92%
Programme 13 -SPECIAL PROGRAMMES AND DIRECTORATES						
SP 1 - (General Administration ,planning and Support Services)	19,590,551	-	19,590,551	18,849,187	741,364	96%
SP 5 - (Emergency and disaster response)	42,880,000	-	42,880,000	36,758,410	6,121,590	86%
SP 6 -(Peace building and reconcilliation)	15,506,000	3,600,000	19,106,000	18,026,170	1,079,830	94%
SP 7- (Resource mobilization and Coordination)	2,730,000	-	2,730,000	2,727,320	2,680	100%
SP 8(Gender and special needs)	7,840,000	-	7,840,000	6,953,864	886,136	89%
TOTAL	88,546,551	3,600,000	92,146,551	83,314,951	8,831,600	90%
GRAND TOTAL	6,465,324,313	413,585,492	6,878,909,805	5,914,265,308	964,644,497	82%

13. Significant Accounting Policies

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

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 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.

b) 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.

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

d) Recognition of payments

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

i) Compensation of employees

Salaries and Wages, Allowances, and statutory contributions 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. (if applicable).*

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.

e) 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.

f) Third Party Payments

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. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs compared to KShs in prior period as indicated on note. / *(There were no other restrictions on cash during the year)*

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) 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.

k) 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. 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.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

The 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.

m) 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.

n) 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 21st June, 2023 for the period 1st July 2023 to 30 June 2024 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.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

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

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

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

14. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2023 2024	FY 2022 - 2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,001,668,005	425,283,071
Total exchequer releases for quarter 2	530,988,414	1,469,178,363
Total exchequer releases for quarter 3	1,579,867,455	1,149,256,876
Total exchequer releases for quarter 4	2,854,699,973	3,278,902,629
Total	5,967,223,847	6,322,620,939

2. Compensation of Employees

	FY 2023 2024	FY 2022 - 2023
Description	Kshs	Kshs
Basic salaries of permanent employees	2,176,607,450	2,324,173,639
Basic wages of temporary employees	176,959,745	147,446,260
Employer contribution to compulsory national social schemes	38,566,038	-
Pension and other social security contributions	221,460,792	-
Total	2,613,594,025	2,471,619,899

3. Use of Goods and Services

	FY 2023 2024	FY 2022 - 2023
Description	Kshs	KShs
Utilities, supplies and services	39,491,691	25,776,504
Communication, supplies and services	7,741,072	4,698,625
Domestic travel and subsistence	435,058,656	374,509,264
Foreign travel and subsistence	5,585,708	9,658,337
Printing, advertising and information supplies & services	19,261,083	14,622,138
Rentals of produced assets	4,472,295	9,709,000
Training expenses	12,108,759	18,346,714
Hospitality supplies and services	54,739,024	49,561,210
Insurance costs	179,446,881	137,279,912
Specialized materials and services	276,089,826	356,231,598
Office and general supplies and services	45,195,088	29,863,281
Fuel, oil and lubricants	116,221,693	108,386,202

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Other operating expenses	25,995,622	16,621,405
Routine maintenance – vehicles and other transport equipment	59,057,646	63,275,388
Routine maintenance – other assets	26,213,711	14,170,772
Total	1,306,678,755	1,232,710,350

4. Transfer to other Government entities

Description	FY 2023 2024	FY 2022 - 2023
	Kshs	Kshs
Transfers to county government entities		
Current Grants to Government Agencies and other Levels of Government	179,354,526	34,419,849
Capital Grants to Government Agencies and other Levels of Government	594,921,429	471,029,809
Other Current Transfers, Grants and Subsidies	-	80,000,000
Other Capital Transfers, Grants and Subsidies	3,500,000	3,852,700
Total	777,775,955	589,302,358

5. Other Grants and Transfers

Description	FY 2023 2024	FY 2022 - 2023
	Kshs	Kshs
Scholarships and other educational benefits	300,000,000	455,500,000
Emergency relief and refugee assistance	34,109,950	35,807,940
Total	334,109,950	491,307,940

6. Social Security Benefits

Description	FY 2023 2024	FY 2022 - 2023
	Kshs	Kshs
Government Pension and Retirement Benefits		42,651,894
Employer Social Benefits	46,420,438	-
Total	46,420,438	42,651,894

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Notes to the Financial Statements (Continued)

7. Acquisition of Assets

Non-Financial Assets	FY 2023 2024	FY 2022 - 2023
Description	Kshs	Kshs
Construction of buildings	223,018,869	299,446,278
Refurbishment of buildings	4,818,756	10,326,888
Construction of roads	240,252,255	468,908,977
Construction and civil works	156,183,253	320,615,718
Purchase of vehicles and other transport equipment	1,100,000	152,195,000
Purchase of household furniture and institutional equipment	17,827,350	
Purchase of office furniture and general equipment	13,398,938	19,558,131
Purchase of specialized plant, equipment and machinery	48,420,737	117,911,997
Purchase of certified seeds, breeding stock and live animals	124,374,957	125,284,252
Research, studies, project preparation, design & supervision		3,997,900
Purchase of Specialised Plant	2,291,070	
Acquisition of land	4,000,000	3,400,000
Total acquisition of assets	835,686,185	1,521,645,141

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Notes to the Financial Statements (Continued)

8. Cash and Bank Balances

8A. Bank Balances

Name of Bank, Account No. & currency	FY 2023 2024	Indicate whether recurrent, Development, deposit, receipts e.t.c	FY 2022 2023
	Kshs		KShs
Central Bank of Kenya, Ac no 1000171127 KShs West Pokot County Recurrent Account	99,290	Recurrent	393,483
Central Bank of Kenya, Ac no 1000171038 KShs West Pokot County Development Account	43,913	Development	46,491,403
Central Bank of Kenya Ac no 1000314109 KSh West Pokot Ccounty KRB Account	75,264	Development	-
Central Bank of Kenya, Ac no 1000369027 kSh West Pokot County Youth Polytechnic Account	-	Development	379,478
Central Bank of Kenya, Ac no 1000314966 KSh West Pokot County THS Health Facility Account	2	Development	-
Central Bank of Kenya, Ac no 1000369035 KSh West Pokot County Climate Smart Account	-	Development	1
Central Bank of Kenya, Ac no 1000744472 KSh West Pokot Community Health Promoters (CHPs)	-	Development	-
Central Bank of Kenya, Ac no 1000375655 KSh West Pokot County KUSP Account	-	Development	-
Central Bank of Kenya, Ac no 1000451548 KSh West Pokot County KDSP Account	13,010,485	Recurrent	30,358,630
Central Bank of Kenya, Ac no 1000465058 KSh West Pokot County Covid 19 Emergency Response Account	7,121	Recurrent	7,121
Central Bank of Kenya, Ac no 1000523972 KSh West Pokot County Emergency Locust Response Account	-	Development	-

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Central Bank of Kenya, Ac no 1000491558 KSh West Pokot County Climate Change Account	70,467,694	Development	-
Central Bank of Kenya, Ac no 1000422138 KSh West Pokot County Deposit and Suspense Account	5,731,394	Deposit	7,109,244
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account	-	Revenue	474,991
Kenya Commercial Bank Kapenguria Ac no 1144889057 West Pokot County Roads, Works and Transport	-	Operations	-
Kenya Commercial Bank Kapenguria Ac no 1144891264 West Pokot County Operations and Imprest Account	-	Operations	-
Kenya Commercial Bank Kapenguria Ac no. 1164634089 West Pokot County Deposit and Suspense Account	36,808,475	Deposit	94,645,430
Total	126,243,638		179,859,781

8B. Other Bank Balances (Disclosures)

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2023 - 2024	FY 2022-2023
			Kshs	Kshs
Central Bank of Kenya, Ac no 1000171577 KShs West Pokot County Revenue Fund Account	1000171577	Revenue	19,436,984	
Kenya Commercial Bank Kapenguria Ac No. 1226536425 West Pokot County ASDSP II	1226536425	Development	-	12,208,272
Kenya Commercial Bank Kapenguria Ac No. 1260549933 West Pokot County Health Facilities Account	1260549933	Operations	1,407	706
Kenya Commercial Bank Kapenguria Ac no.1151279188 West Pokot	1151279188	Operations	88	581

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County HSSF West Pokot County				
Kenya Commercial Bank Kapenguria Ac No. 1145862810 West Pokot County Kacheliba Sub- County FIF Collections Account	1145862810	Operations	109,124	-
Kenya Commercial Bank Kapenguria Ac No. 1267071362 West Pokot County Kacheliba Sub- County FIF Operations Account	1267071362	Operations	202,348	144,146
Kenya Commercial Bank Kapenguria Ac No. 1267071257 West Pokot County Chepareria Sub- County FIF Operations Account	1267071257	Operations	6,240,490	1,975,214
Kenya Commercial Bank Kapenguria Ac no. 1182402844 Kapenguria County Referral Hospital Operations Account	1182402844	Operations	5,299,499	15,542,963
Kenya Commercial Bank Kapenguria Ac no. 1106262182 Kapenguria County Referral Hospital FIF Collection Account	1106262182	Operations	387,446	
Kenya Commercial Bank Kapenguria Ac no. 1267071141 Sigor Sub County Hospital FIF Operations Account	1267071141	Operations	1,852	484,584
Kenya Commercial Bank Kapenguria Ac No. 1226090583 West Pokot County Climate Smart Account	1226090583	Development	-	56,859,351
Kenya Commercial Bank Kapenguria Ac no. 1239995326 West Pokot Nasukuta EU IDEAS	1239995326	Development	5,575,678	14,074,679

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Kenya Commercial Bank Kapenguria Ac. No. 1259776697 Kapenguria Municipality- KUSP UIG Account	1259776697	Recurrent	81	26,417
Kenya Commercial Bank Kapenguria Ac no. 1259776840 Kapenguria Municipality-KUSP UDG Account	1259776840	Development	426	18,559,250
Cooperative Bank Kapenguria Ac no. 01141852266100 WPC Emergency Locust Response	1141852266100	Development	37,146,979	38,343,432
Kenya Commercial Bank Kapenguria Ac No. 1268529370 West Pokot Sub Hospital Operations account	1268529370	Operations	2,764,015	3,845,599
Cooperative Bank Kapenguria Ac no. 01141694710300 WPC Executive Staff Car Loan and Mortgage Account (Loan)	1141694710300	Operations	600,505	3,676,309
Cooperative Bank Kapenguria Ac no. 01141694710301 WPC Executive Staff Car Loan and Mortgage Account (Repayment)	1141694710301	Operations	18,662,960	17,423,623
Kenya Commercial Bank Kapenguria Ac No. 1257402498 West Pokot County Cooperative Development Fund Account	1257402498	Development	10,031,851	14,884,455
Cooperative Bank Kapenguria A/C No 01141852446900 West Pokot County Climate Change Fund Account	1141852446900	Development	-	5,727,750
Cooperative Bank Kapenguria A/C No 01141852432400 WPC Bursary and Infrastructure Development Fund	1141852432400	Operations	342,580	142,152
Equity Bank Kapenguria Ac no. 1070262229797 WPC Bursary and Infrastructure Development Fund	1070262229797	Operations	6,114	6,114

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Equity Bank Kapenguria Ac No. 0330193456897 Sigor Youth Polytechnic	330193456897	Operations	1,177	12,175
Kenya Commercial Bank Kapenguria Ac No. 1112740147 Chepareria Youth Polytechnic	1112740147	Operations	12,827	2,111,092
Kenya Commercial Bank Kapenguria Ac No. 11108666852 Kapenguria Youth Polytechnic	11108666852	Operations	204,326	5,385,271
Kenya Commercial Bank Kapenguria Ac No. 1110835574 Ortum Youth Polytechnic	1110835574	Operations	11,517	4,633,206
Kenya Commercial Bank Kapenguria Ac No. 1110985231 Sina Youth Polytechnic	1110985231	Operations	2,408	457,377
Kenya Commercial Bank Kapenguria Ac No. 1111077630 Kodich Youth Polytechnic	1111077630	Operations	20,970	2,231,197
Kenya Commercial Bank Kapenguria Ac No. 1310131546 Tamugh Youth Polytechnic	1310131546	Operations	1,151	3,507,688
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account	1070260824340	Operations	263,967	-
Kenya Commercial Bank Kapenguria Ac no. 1197892931 Sigor Sub County Hospital NHIF Account	1197892931	Operations	45,216	-
Kenya Commercial Bank Kapenguria Ac No. 1144925754 West Pokot County Chepareria Sub-County Free Maternity Account	1144925754	Operations	574	-
Total			107,374,560	222,263,603

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Notes to the Financial Statements (Continued)

9. Deposits and Retention

Description	FY 2023 - 2024		FY 2022- 2023	
	Kshs		Kshs	
Retention Monies (Commercial Bank Account)	36,808,475		101,754,675	
Retention Monies (Central Bank Account)	5,731,394		-	
Total	42,539,869		101,754,675	
Ageing analysis for				
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative	% of the Total
			FY	
Under one year	37,347,265	88%	75,206,934	74%
1-2 years	4,553,232	11%	302,685	0%
2-3 years	-			%
Over 3 years	639,372	1%	26,245,055	26%
Total (tie to above total)	42,539,869	100%	101,754,674	100%

10. Fund Balance Brought Forward

Description of the Error	Balance B/F	Adjustments	Adjusted
	FY 2022-2023 as per audited financial statements	during the year relating to prior periods	Balance B/F
	Kshs	Kshs	Kshs
Bank Account Balances	179,859,781		
Retention Opening Balance		(101,754,674)	(101,754,674)
CRF Returned issues		(46,884,886)	(46,884,886)
Own Source Revenue		(474,991)	
Total	179,859,781	(149,114,551)	30,745,230

11. Prior Year Adjustments

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

	FY 2023 2024	FY 2022 - 2023
Description	Kshs	Kshs
Returned CRF Issues (Recurrent)	393,483	-
Returned CRF Issues (Development)	46,491,403	-
Revenue Collection (Equity Bank)	474,991	-
Total	47,359,877	-

12. Increase/ (Decrease) in Deposits and Retention

Description	FY 2023 2024	FY 2022 - 2023
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	101,754,674	38,987,377
Deposits and Retention as at 30 th June (B)	42,539,869	101,754,674
Increase/ (Decrease) in Deposits and Retentions C= B-A	(59,214,805)	62,767,297

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13. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022 3023	Additions for the year	Paid during the year	Balance C/F FY 2023 2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	38,412,653	16,838,812	36,494,908	18,756,557
Construction of Civil Works	16,464,520	151,671,537	16,464,520	151,671,537
Supply of Goods	17,890,070	54,529,388	17,890,070	54,529,388
Supply of Services	101,438,592	4,155,152	8,895,462	96,698,282
Total	174,205,835	227,194,889	79,744,960	321,655,764

2. External Assistance

Description	FY 2023-2024 Kshs	FY 2022-2023 Kshs
External Assistance received as Loans and Grants	313,394,306	237,373,400
Total	313,394,306	237,373,400

a) External assistance relating to loans and grants

Description	FY 2023-2024 Kshs	FY 2022-2023 Kshs
External Assistance received as Loans	313,394,306	237,373,400
Total	313,394,306	237,373,400

b) Classes of providers of external assistance

Description	FY 2023-2024 Kshs	FY 2022-2023 Kshs
International Assistance Organization	313,394,306	237,373,400
Total	313,394,306	237,373,400

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c) Purpose and use of external assistance.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfers to Other Government Entities	313,394,306	237,373,400
Total	313,394,306	237,373,400

3. 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.

Related party transactions

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
<u>Transfers To Related Parties</u>		
Transfers to County Assembly	830,245,641	-
Transfers to Kapenguria Water and Sewerage Services)	-	1,800,000
Total Transfers to Related Parties	<u>830,245,641</u>	<u>1,800,000</u>
<u>Transfers from Related Parties</u>		
Transfers from the CRF	6,795,307,307	6,322,620,939
Total Transfers from Related Parties	<u>6,795,307,307</u>	<u>6,322,620,939</u>

Other Important Disclosures

4. 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.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Cooperative Development Fund	2018	Kapenguria	Chief Officer Trade and Cooperative
Staff Car Loan and Mortgage Fund	2016	Kapenguria	Chief Officer Finance
Bursary and Infrastructure Fund	2014	Kapenguria	Chief Officer education
Health Facilities Improvement Fund	2019	Kapenguria	Chief Officer Health
Kenya Urban Support Program	2018	Kapenguria	Chief Officer Lands

5. Contingent Liabilities

Contingent Liabilities	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Court Case Against the Entity	154,386,058	43,447,111
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	154,386,058	43,447,111

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6. 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)
1	Accuracy of Cash and Cash Equivalent	The Cash and Cash Equivalent had been accounted for as part of expenditure dispersed to VTCs and we disclosed the balances. Including it as part of cash and cash balances would result to double accounting	Unresolved	December 2024
2	Unsupported Motor Vehicle Insurance	The County Executive has relied on depreciation schedule as calculated annually to estimate the values of the motor vehicles for purposes of insurance and apportionment of premiums.	Unresolved	December 2024

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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)
3	Rental of Produced Assets	The lease agreement with express terms and conditions was attached for verification. The lease agreement contains all the details; physical location, title Number, the rental space measurement in square feet, the lease period, the rental to be charged and other the terms and condition of the payment of rent. Appendix 4.8 The office is still following up on valuation report form the ministry of Lands, Public Works, Housing and Urban Development.	Unresolved	September, 2024
4	Unsupported Acquisition of Land	The management provided the valuation	Resolved	

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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)
		report for verification and confirmation		
	Other Matter			
1	Budget Control and Performance	The County executive achieved an absorption rate of 93% which represents the highest score since inception of devolution. The shortfalls in disbursements were occasioned by rollovers for FY 2021-2022.	Resolved	
2	Prior Year Unresolved Issues	The management has resolved all prior year issues as shown in the final amended financial statements for county executive	Resolved	
3	Pending Bills	Pending bills worth Kes 1,917,744 relating to financial year 2016	Resolved	

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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)
		<p>could not be paid by the county government because the two contractors involved were not I-tax compliant. They had not updated their KRA status.</p> <p>The outstanding KRA amount of Kes 249,034,672 relates to PAYE and it was as a result of I-tax reconciliation and we've sorted the issue with KRA because it was a failure on their part. We provided all supporting documentation to them.</p>		
4	Project implementation Status	The projects had not started because it was awarded in the month of June 2023 and could not	Resolved	

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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)
		be implemented at the time of Audit.		
	Report on Lawfulness and Effectiveness in use of Public Resources			
1	Non- Compliance with Fiscal Responsibility on Wage Bill	In the financial year 2019/2020 the county government implemented staff rationalization which has reduced employees' compensation from 43% as per FY 2019/20 to currently 37%. The County will endeavour to reduce staff compensation to the required 35%. Some of the measures that the county government has put into place to mitigate	Unresolved	June 2025

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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)
		include succession management, renewals of contracts to only those on essential services, increasing own source revenue to mitigate the deficit and training and developing staff to take up positions left by retiring members of staff.		
2	Non-Compliance with One-Third of Basic Salary Rule	During the covid-19 period the government reduced tax from 30% to 25% to all employees in the public service to cushion them against the effect of the covid-19 pandemic, later the government moved the tax band to 30% after the covid pandemic. During the lowering of tax many	Resolved	

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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)
		employees took loans which later made the following officers fall into a third rule after the tax brackets were moved back to 30%. The management has been in contact with this employee to that they move out of this peculiar embarrassment.		
3	Arrears Paid to Officers Irregularly Employed	Arrears were` paid on termination of service	Resolved	
4	Non-Remittance of Gratuity	The unpaid gratuity will be considered in the subsequent budgets	Unresolved	December 2024
5	Non-Establishment of West Pokot County Disaster Management Fund	After the Gazettement of the DRM Act 2016, there was gap in implementing the establishment of emergency fund because during that time the	Resolved	

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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)
		County structures were still growing. Recently, the Act was subjected to a review and taken to the County Assembly. The West Pokot County Disaster Management Fund has been established.		
6	Improvement and Maintenance Works at Paul Kide Koturuk River	The volume allowed (1,500m ³) for opening could not complete the entire road of length 1.2km, 10m wide and 0.3m cut. (Volume = 1,200 x 10 x 0.25 = 3,000m ³). This necessitated conversion of gravel quantities to carter for the balance of 1,500m ³ via a site instruction as attached. Due to this gravel work	Resolved	

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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)
		was foregone. Heavy grading was done and the road surface being earth, erosion is inevitable. Gravelling and drainage structures on the road will be addressed in the subsequent years.		
7	Construction of Borehole at Poto - Weiwei Ward		Unresolved	December, 2024
8	Renovation and Maintenance Works at Kasetiang -Akiriamet Road	The requisition for the said works was done as captured in the approved budget without any amendments. The exact quantities for the various activities were, however, well captured in the Bill of Quantities which was an appendix to the payment voucher for the		

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Reference No. on the XG(m) Audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Kasetiang-Akiriemet Road. The copies of Requisition and the Bill of Quantities is attached herein for your easy perusal.</p> <p>The standard form of agreement that we use currently is provided by the PPRA and we only amend the accepted areas. The following documents also form part of the contract agreement (i) the Conditions of Contract (ii) Form of Bid (iii) The Standard and Special Specifications and (iv) Schedule of Supplementary Information among others. These documents</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status <i>(Resolved / Not Resolved)</i>	Timeframe <i>(Put a date when you expect the issue to be resolved)</i>
		<p>when read together with the Contract Agreement clearly stipulates the Contract Period. Copies of these documents were attached for consideration from the procurement file.</p> <p>The gravel for Kasetiang-Akiriemet road was send to Government material testing laboratory and certificate provided.</p> <p>Most of the roads that were gravelled in the financial year 2022/2023, compaction of the gravel was not provided for rural roads in the Bill of Quantities. This usually leaves the gravel material to be</p>		

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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)
		loose. However, going forward plans have been incorporated to include compaction.		
9	Construction of Ortum Mission Footbridge		Unresolved	December, 2024
10	Supply and Delivery of ECDE Supplies and Deliveries across the County	Market survey report carried by the department's officers pursuant to section 71 (4d) and 54(2) of the Public Procurement and Disposal Act (PPADA) 2015, and the report showing the prevailing market prices is attached. The prevailing market price for a durable kindergarten chair stands at an average price of Kshs 1,175.00 and therefore the prices	Unresolved	September, 2024

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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)
		<p>were awarded at a maximum price of Kshs 1,500.00 pursuant to Public Procurement and Asset Disposal Regulations, Regulation 43. (4) a,b,c & d which states that In making a procurement decision in relation to the market price index in paragraph (2), the procuring entities shall take into consideration the following—</p> <ul style="list-style-type: none"> (a) their own market survey prices or results; (b) insurance and demurrages; (c) prevailing inflation rate; and (d) regional price differential. 		

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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)
		Having put into consideration the above factors, the evaluation committee also considered a 16% VAT which was estimated at Kenya shillings Kshs 188, there is also transport cost considering regional price differential and profit. Therefore, the prices awarded is inclusive of all applicable taxes and costs.		
11	Procurement of Rig and Truck for Borehole Drilling	The additional drilling rig was procured in the FY 2022-2023 and delivered in June, 2023. The originally owned drilling rig had	Unresolved	September, 2024

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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)
		<p>experienced mechanical problems necessitating the department to request for contracts for drilling services. Currently, the two rigs are fully functional, therefore, drilling services for County boreholes will be undertaken by the department fully.</p>		
12	Grounded Motor Vehicles	A copy of the County Disposal Committee report and its recommendations are provided.	Resolved	
	Report on the Effectiveness of Internal Controls, Risk Management and Governance			

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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	Weak IT Internal Controls	The county has developed a County	Resolved	
2	Supply of Drugs	<p>The system had developed some technical challenges and as a result such functionalities were not operational. The hospital management in consultation with the national government were in the process of installing a government driven system before the end of the year.</p> <p>The pharmacist in charge who had just assumed office had engaged the IT department to have the user rights.</p> <p>The Pharmacist in-charge after assuming</p>	Unresolved	December, 2024

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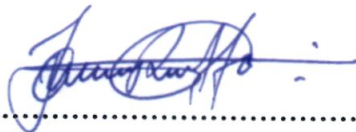
Reference No. of the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>his new roles had proposed certain interventions to the management to try and address this problem. Key among them was to get personnel with skills on supplies management to handle the stores section.</p> <p>The management was in the process of procuring CCTV as recommended by the HMT. This had been delayed by the availability of funds.</p> <p>Updating of stock cards in the store had been a challenge because there was no person designate to manage the store and this was further complicated by</p>		

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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)
		<p>constrained storage space in the store. This has since been addressed and further recommendations shared with the management on how to restructure the pharmacy store.</p> <p>This can be attributed to lack of training on commodity management to the pharmacy staff. This has since been rectified and also the department has proposed to the hospital management on the need for training on commodity management.</p> <p>VII. Due to the electronic inventory</p>		

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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)
		system developing technical inefficiencies, it was a somehow difficult to get reliable data but plans are underway to have that addressed.		
3	County Budget and Economic Forum (CBEF)	The County Budget and Economic Forum has been established.	Resolved	
4	Failure to Establish the Public Finance Management Standing Committee		Unresolved	



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Joshua Rutto

County Executive Committee Member – Finance and Economic Planning

Date

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15. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 2023 2024	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,214,165,842	656,664,864	1,753,061,448	2,834,414,826	6,458,306,980
DANIDA - Universal Healthcare in Devolved Units Programme				23,140,842	23,140,842
Emergency Locust Response Program Grant (ELRP)				129,822,510	129,822,510
Community Health Programme (CHPs)				26,885,000	26,885,000
Agriculture Sector Development Support Project (ASDSP)				12,971,231	12,971,231
Water and Sanitation Development Project- Climate Change (FLOCCA)		11,000,000		133,180,744	144,180,744
Total	1,214,165,842	667,664,864	1,753,061,448	3,160,415,153	6,795,307,307

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Annex 2 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Particulars	Original Amount	Balance At the Beginning of the Year	Additions During the Year	Amount Paid During the Year 2023 2024	Outstanding Balance	Comments
			FY 2021 2022					
Construction Of Buildings								
M/S Twincom Enterprises Ltd	2015-2016		2,257,113	1,213,670			1,213,670	Contractor, I tax Page not Updated
M/S Karapogh Contractors Ltd	2015-2016		2,299,900	704,074		-	704,074	Contractor, I tax Page not Updated
Sub-Total			4,557,013	1,917,744		-	1,917,744	
			FY 2022 2023					
Supply Of Services								
Lapfund	2022-2023	Gratuity	92,543,130	92,543,130			92,543,130	Awaiting Budget Approval
Sub- Total			92,543,130	92,543,130			92,543,130	
			FY 2023 2024					
Construction Of Buildings								
Poito Enterprises Limited	2023 2024	Proposed completion of pit latrine at mochowon ecede in weiwei ward	499,950	499,950			499,950	Rollover. To be paid during FY 2024 2025

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Lutupouh Contractors Limited	2023 2024	Proposed completion of two classrooms at kaporon primary school	399,770	399,770			399,770	Rollover. To be paid during FY 2024 2025
Poito Enterprises Limited	2023 2024	Proposed construction of edce classroom at chilo in weiwei ward	999,640	999,640			999,640	Rollover. To be paid during FY 2024 2025
Kitelakapel Constructors Company Ltd	2023 2024	Proposed construction of pit latrine at tukumwok in riwo ward	499,960	499,960			499,960	Rollover. To be paid during FY 2024 2025
Kukai Enterprises Ltd	2023 2024	Proposed construction of pit latrine at chilo edce-weiwei ward	597,180	597,180			597,180	Rollover. To be paid during FY 2024 2025
Deecel Enterprises Limited	2023 2024	Proposed completion of dormitory at simatwa primary	1,342,874	1,342,874			1,342,874	Rollover. To be paid during FY 2024 2025
Three Crowns Co Ltd	2023 2024	Cons of septink tank, installation and plmbing	2,499,591	2,499,591			2,499,591	Rollover. To be paid during FY 2024 2025
Linada Investment Ltd	2023 2024	Renovation of makutano stadium	4,999,950	4,999,950			4,999,950	Rollover. To be paid during FY 2024 2025
Kopilion Con Ltd	2023 2024	Proposed construction of bus shade at	1,999,975	1,999,975			1,999,975	Rollover. To be paid during FY 2024 2025

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		tourism department						
Chomiot Enterprise	2023 2024	Modern toilet at trade office	2,999,922	2,999,922			2,999,922	Rollover. To be paid during FY 2024 2025
Sub-Total			16,838,812	16,838,812			16,838,812	Rollover. To be paid during FY 2024 2025
Contruction Of Civil Works				-				Rollover. To be paid during FY 2024 2025
Kweper Agencies Limited	2023 2024	Supply of generators along kerio river cheperum	2,399,982	2,399,982			2,399,982	Rollover. To be paid during FY 2024 2025
Pelou Aratich Enterprises Ltd	2023 2024	Proposed completion of dormitory at riwo ward	999,924	999,924			999,924	Rollover. To be paid during FY 2024 2025
Sukaya Company Ltd	2023 2024	Proposed construction of ecde phase one at selenga batei ward	799,326	799,326			799,326	Rollover. To be paid during FY 2024 2025
Kimukecha Company Ltd	2023 2024	Proposed construction of staff houses at kerelwa dispensary	1,256,512	1,256,512			1,256,512	Rollover. To be paid during FY 2024 2025
Vinob Engineering Ltd	2023 2024	Proposed completion of kapkoris dispensary riwo ward	499,090	499,090			499,090	Rollover. To be paid during FY 2024 2025

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Solyon Enterprises	2023 2024	Installation of solar street lights kapenguria ward	999,978	999,978			999,978	Rollover. To be paid during FY 2024 2025
Solyon Enterprises	2023 2024	Installation of solar street lights mnagei ward	618,976	618,976			618,976	Rollover. To be paid during FY 2024 2025
Rumbos Contractors	2023 2024	Cons of apiary-modern bee hive	1,600,000	1,600,000			1,600,000	Rollover. To be paid during FY 2024 2025
Parua General Contractors	2023 2024	Purchase of hatchery equipments	3,000,000	3,000,000			3,000,000	Rollover. To be paid during FY 2024 2025
Cluxtone Enterprises Ltd	2023 2024	Cons of cattle crush at nasuret in alale ward	1,699,998	1,699,998			1,699,998	Rollover. To be paid during FY 2024 2025
Arapagh Ltd	2023 2024	Renovation of buildins in nasukuta	3,198,311	3,198,311			3,198,311	Rollover. To be paid during FY 2024 2025
Drexla Logistics Ltd	2023 2024	Conts of cattle crush at kpomot village	1,699,058	1,699,058			1,699,058	Rollover. To be paid during FY 2024 2025
Kimukecha Co Ltd	2023 2024	Cons of standard gate at nasukuta	2,999,731	2,999,731			2,999,731	Rollover. To be paid during FY 2024 2025
Pelou Aratich Enterprises Ltd	2023 2024	Const of cattle dip at kaptum lelan ward	1,987,839	1,987,839			1,987,839	Rollover. To be paid during FY 2024 2025
Isabec	2023 2024	Development of fish bonds	2,794,900	2,794,900			2,794,900	Rollover. To be paid during FY 2024 2025

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Leyo Company Ltd	2023 2024	Proposed levelling of st. Catherine secondary school	999,910	999,910			999,910	Rollover. To be paid during FY 2024 2025
Skygo Construction Co Ltd	2023 2024	Operationalization of kabtabuk highaltitude	4,999,948	4,999,948			4,999,948	Rollover. To be paid during FY 2024 2025
Benlax Contractors Co Ltd	2023 2024	Proposed construction of motor vehicle shed	999,963	999,963			999,963	Rollover. To be paid during FY 2024 2025
Skygo Construction Company Limited	2023 2024	Proposed extension of milk plant	2,999,506	2,999,506			2,999,506	Rollover. To be paid during FY 2024 2025
Kakuka Construction Co Ltd	2023 2024	Cost. Of cheptoruk pyarus kapakai water supply	599,910	599,910			599,910	Rollover. To be paid during FY 2024 2025
M/S Mefalyne Enterprises Limited	2023 2024	Completion of mtelo kachesoit water project	999,920	999,920			999,920	Rollover. To be paid during FY 2024 2025
M/S Lollpon Company Limited	2023 2024	Payment for rehabilitation of katich borehole	840,500	840,500			840,500	Rollover. To be paid during FY 2024 2025
Kitelakapel Constructors Company Ltd	2023 2024	Water piping of water from hill to village poole - Riwo ward	999,989	999,989			999,989	Rollover. To be paid during FY 2024 2025
Rumbos Contractors	2023 2024	Bush clearing of sorichon-nyangaita road	999,560	999,560			999,560	Rollover. To be paid during FY 2024 2025

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Talaa Tai Company	2023 2024	Maintenance of skak-topoghieny road	499,987	499,987			499,987	Rollover. To be paid during FY 2024 2025
Chelimo Company	2023 2024	Cons of empoghat footbridge	399,923	399,923			399,923	Rollover. To be paid during FY 2024 2025
Mefalyne Ent Ltd	2023 2024	Opening of kipkorinya cattle dip-gg-kipsakas road	999,790	999,790			999,790	Rollover. To be paid during FY 2024 2025
Mabels Developers Ltd	2023 2024	Grading and gavelling of kipkorinya kaptuka road	1,499,909	1,499,909			1,499,909	Rollover. To be paid during FY 2024 2025
Koqma Holding Ltd	2023 2024	Improvement and maintenance at apungura prumpot road	999,947	999,947			999,947	Rollover. To be paid during FY 2024 2025
Koqma Enterprises	2023 2024	Bush CLEARING at nasokol primary chepkemei ROAD	199,999	199,999			199,999	Rollover. To be paid during FY 2024 2025
Grapoli Company Ltd	2023 2024	Maintenance OF kedinyang bridge road	1,244,555	1,244,555			1,244,555	Rollover. To be paid during FY 2024 2025
Leel Herds Ltd	2023 2024	Bush clearing at chiroyon katuda road	499,999	499,999			499,999	Rollover. To be paid during FY 2024 2025
Kodich Company Ltd	2023 2024	St.cecilia marsitot simat kikas kishakat road	599,989	599,989			599,989	Rollover. To be paid during FY 2024 2025

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Kopulwo Limited	2023 2024	Maintenance works at timorwo chepokoriong road	999,920	999,920		999,920	Rollover. To be paid during FY 2024 2025
Mtf	2023 2024	Hire of doser machine	3,181,200	3,181,200		3,181,200	Rollover. To be paid during FY 2024 2025
Tekori Company	2023 2024	Maintenance work at chemokol kaptum road	1,999,969	1,999,969		1,999,969	Rollover. To be paid during FY 2024 2025
Capekings International Ltd	2023 2024	Grading and gavelling of kaibos kaptoboswo kamarinyroad	1,247,495	1,247,495		1,247,495	Rollover. To be paid during FY 2024 2025
Sookhills Building Contractors	2023 2024	Maintenance works at kapelach kasilkach kadow road	1,499,892	1,499,892		1,499,892	Rollover. To be paid during FY 2024 2025
Lopet Suppliers Limited	2023 2024	Bush clearing at moino kslet road	499,973	499,973		499,973	Rollover. To be paid during FY 2024 2025
Tala Tai Co Ltd	2023 2024	Bush clearing of cheptama - chirkil road	499,795	499,795		499,795	Rollover. To be paid during FY 2024 2025
Parua General Contractors	2023 2024	Improvement and maintenace works of kaangah lemreng road	799,301	799,301		799,301	Rollover. To be paid during FY 2024 2025
Kapewebs Andtechnologies Limited	2023 2024	Improvement and maintenance works at lotupale	994,900	994,900		994,900	Rollover. To be paid during FY 2024 2025

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		kamsa ywapar mkula road						
Lotangat Investment Company Limited	2023 2024	Proposed dozer works at kasaka takar road	1,999,998	1,999,998			1,999,998	Rollover. To be paid during FY 2024 2025
Timpolol Company Limited	2023 2024	Improvement and maintenance works at toriapkoi pusian chepkobegh road	1,299,999	1,299,999			1,299,999	Rollover. To be paid during FY 2024 2025
Wero Purayi Contractors Ltd	2023 2024	Proposed opening of kamorio karandili road	999,997	999,997			999,997	Rollover. To be paid during FY 2024 2025
Yohance Enterprises Ltd	2023 2024	Bush clearing of nyangaita - nangironyang -sekerot road	999,978	999,978			999,978	Rollover. To be paid during FY 2024 2025
Moks Construction Enterprises Ltd	2023 2024	Proposed improvement and maintenance works at kopeyon kaliyoko n road	1,498,465	1,498,465			1,498,465	Rollover. To be paid during FY 2024 2025
Fablency Investment Ltd	2023 2024	Improvement and maintenance works at kamila abur road	999,883	999,883			999,883	Rollover. To be paid during FY 2024 2025

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Lodomo Enterprise Limited	2023 2024	Construction of box culvert at nyasi road	1,498,700	1,498,700			1,498,700	Rollover. To be paid during FY 2024 2025
Mamoril Enterprises Limited	2023 2024	Construction of two line culvert	699,981	699,981			699,981	Rollover. To be paid during FY 2024 2025
Puremax Enterprises Limited	2023 2024	Improvement and maintenance of roponyo kaprom road	999,117	999,117			999,117	Rollover. To be paid during FY 2024 2025
Mastakui Contractors	2023 2024	Parayon dispensary-chelal-kaipananer road	2,949,796	2,949,796			2,949,796	Rollover. To be paid during FY 2024 2025
Kapturam Company Limited	2023 2024	Improvement and maintenance works at motokorion - pusol road	599,710	599,710			599,710	Rollover. To be paid during FY 2024 2025
Leyo Company Ltd	2023 2024	Proposed opening of chepnyal chepokaliang mungit road	1,499,990	1,499,990			1,499,990	Rollover. To be paid during FY 2024 2025
Kodich Company Limited	2023 2024	Improvement and maintenance works at mongorion mokowon road	1,299,861	1,299,861			1,299,861	Rollover. To be paid during FY 2024 2025
Bintole Company	2023 2024	Opening of mariny - kapunpun road	1,000,000	1,000,000			1,000,000	Rollover. To be paid during FY 2024 2025

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Riposa Enterprises	2023 2024	Proposed opening of lemu road	499,680	499,680			499,680	Rollover. To be paid during FY 2024 2025
Chomiot Enterprises Limited	2023 2024	Improvement and maintenance work at talau tingiket chepkoti road	1,299,504	1,299,504			1,299,504	Rollover. To be paid during FY 2024 2025
Tamkul Company	2023 2024	Improvement and maintenance work of kerengot - joachim singoyei road	2,499,988	2,499,988			2,499,988	Rollover. To be paid during FY 2024 2025
Tamkul Company	2023 2024	Improvement and maintenance work at kisaka along murkwijit moseswo road	799,975	799,975			799,975	Rollover. To be paid during FY 2024 2025
Chepkosir Enterprises Ltd	2023 2024	Maintenance of mnokwo - ngarar road	499,988	499,988			499,988	Rollover. To be paid during FY 2024 2025
Bintole Company	2023 2024	Opening of mariny - kapunpun road	1,000,000	1,000,000			1,000,000	Rollover. To be paid during FY 2024 2025
Suk Merchants	2023 2024	Completion of katkomor dispensary riwo ward	3,499,934	3,499,934			3,499,934	Rollover. To be paid during FY 2024 2025
Settarop Enterprises Ltd	2023 2024	Construction of soka dispensary	2,866,038	2,866,038			2,866,038	Rollover. To be paid during FY 2024 2025

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West Pokot Health Facilities	2023 2024	Transfer of funds to health facilities	22,689,144	22,689,144			22,689,144	Rollover. To be paid during FY 2024 2025
User Fees	2023 2024	Disbursement of funds	7,714,241	7,714,241			7,714,241	Rollover. To be paid during FY 2024 2025
Kapsimatia Contractors Ltd	2023 2024	Completion of staff house and renovation of chepukat dispensary	999,735	999,735			999,735	Rollover. To be paid during FY 2024 2025
Kitelakapel Cons Ltd	2023 2024	Renovation of lokna dispensary in riwo ward	999,758	999,758			999,758	Rollover. To be paid during FY 2024 2025
Kasasoo Co Ltd	2023 2024	Renovation of mbara dip-seker ward	499,985	499,985			499,985	Rollover. To be paid during FY 2024 2025
Niloe Enterprise	2023 2024	Renovation of karokony cattle dip - lelan ward	349,900	349,900			349,900	Rollover. To be paid during FY 2024 2025
Kopilion Co Ltd	2023 2024	Cons of metallic crush at lolepon kiwawa ward	1,299,818	1,299,818			1,299,818	Rollover. To be paid during FY 2024 2025
Kakuka Construction Co Ltd	2023 2024	Renovation of korosion cattle dip - lelan ward	349,974	349,974			349,974	Rollover. To be paid during FY 2024 2025
Puremax Enterprise Ltd	2023 2024	Cons of cattle dip at rotin chepereria ward	499,960	499,960			499,960	Rollover. To be paid during FY 2024 2025
Temoo Contractors	2023 2024	Purchase and supply of galla goats	700,000	700,000			700,000	Rollover. To be paid during FY 2024 2025

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Kalemunyang Investment Ltd	2023 2024	Renovation of ywalateke cattle dip	699,944	699,944			699,944	Rollover. To be paid during FY 2024 2025
Chepchoi Enterprise Ltd	2023 2024	Renovation of suam ward office	799,988	799,988			799,988	Rollover. To be paid during FY 2024 2025
Sepulion Contractors	2023 2024	Renovation of kodich ward office	799,976	799,976			799,976	Rollover. To be paid during FY 2024 2025
Hybrid Agencies Ltd	2023 2024	Proposed renovation of trade and cooperative offices in west pokot	1,499,938	1,499,938			1,499,938	Rollover. To be paid during FY 2024 2025
W P Bursary	2023 2024	Infrastructure development	8,000,000	8,000,000			8,000,000	Rollover. To be paid during FY 2024 2025
Knakel Enterprise Ltd	2023 2024	Repair of apulia farrow-lomut ward	499,950	499,950			499,950	Rollover. To be paid during FY 2024 2025
Rispeh Chepengat Lousat	2023 2024	Purchase of land	1,100,000	1,100,000			1,100,000	Rollover. To be paid during FY 2024 2025
W P County Meat And Livestock	2023 2024	Capital funds	8,200,000	8,200,000			8,200,000	Rollover. To be paid during FY 2024 2025
William Korkou Mashan	2023 2024	Purchase of land for chepkono cattle dip	1,000,000	1,000,000			1,000,000	Rollover. To be paid during FY 2024 2025
Gilly And Too Enterprise	2023 2024	Field leveling of koposes in lomut ward	999,430	999,430			999,430	Rollover. To be paid during FY 2024 2025
Sookhills Building Contractors	2023 2024	Levellingof tamugh primary in sook ward	999,842	999,842			999,842	Rollover. To be paid during FY 2024 2025

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Sub-Total			151,671,537	151,671,537			151,671,537	Rollover. To be paid during FY 2024 2025
Supply Of Goods				-			-	Rollover. To be paid during FY 2024 2025
Deecel Enterprises Limited	2023 2024	Suppy and delivery of library	1,666,600	1,666,600			1,666,600	Rollover. To be paid during FY 2024 2025
Simotwo Logistics Sons And Brothers	2023 2024	Purchase and supply of acaricides	999,800	999,800			999,800	Rollover. To be paid during FY 2024 2025
M/S Team Sakas Company Ltd	2023 2024	Construction of supply and delivery of lorwaas	999,960	999,960			999,960	Rollover. To be paid during FY 2024 2025
M/S Toronto Agencies Limited	2023 2024	Supply and delivery of certified onion seeds	999,856	999,856			999,856	Rollover. To be paid during FY 2024 2025
Cheparer Investments	2023 2024	Delivery of ecde tables and chairs mnagei ward	600,000	600,000			600,000	Rollover. To be paid during FY 2024 2025
Mareo Company Limited	2023 2024	Supply and delivery of ecde chairs for alalae ward	799,200	799,200			799,200	Rollover. To be paid during FY 2024 2025
Kapkei Enterprises Limited	2023 2024	Supply and delivery of furniture	2,399,800	2,399,800			2,399,800	Rollover. To be paid during FY 2024 2025
Nadiket Enterprise Limited	2023 2024	Purchase of knapsack spray pumps-kapchok ward	1,000,000	1,000,000			1,000,000	Rollover. To be paid during FY 2024 2025
Shalpogh Enterprise	2023 2024	Supply of onions and tomatoes	999,700	999,700			999,700	Rollover. To be paid during FY 2024 2025

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		seeds-seker ward						
Yocante Enterprises Limited	2023 2024	Supply and delivery of iron sheets lomut ward	999,000	999,000			999,000	Rollover. To be paid during FY 2024 2025
Poito Enterprises Limited	2023 2024	Supply and delivery of iron sheets	2,998,700	2,998,700			2,998,700	Rollover. To be paid during FY 2024 2025
Shalpogh Enterprises Ltd	2023 2024	Supply and delivery of iron sheets	1,299,600	1,299,600			1,299,600	Rollover. To be paid during FY 2024 2025
Arapagh Limited	2023 2024	Supply and delivery of ushangaa for batei ward	299,915	299,915			299,915	Rollover. To be paid during FY 2024 2025
M/S Wamuke Contractors and Supplies Enterprises Limited	2023 2024	Purchase and supply of iron sheets	1,999,530	1,999,530			1,999,530	Rollover. To be paid during FY 2024 2025
Simotwo Logistic Sons and Brothers Limited	2023 2024	Supply and delivery of iron sheets riwo ward	499,890	499,890			499,890	Rollover. To be paid during FY 2024 2025
Sondany Farmers' Cooperative	2023 2024	Transfer of funds to sondany farmers' cooperative	500,000	500,000			500,000	Rollover. To be paid during FY 2024 2025
Epac Suppliers	2023 2024	Supply of dressed seats, tables, tents	54,550	54,550			54,550	Rollover. To be paid during FY 2024 2025
Hybrid Agencies	2023 2024	Supply of tyres and rim for 24cg004	163,000	163,000			163,000	Rollover. To be paid during FY 2024 2025

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Toronto Agencies	2023 2024	Supply of office stationeries	531,800	531,800			531,800	Rollover. To be paid during FY 2024 2025
Bull Ring Investment	2023 2024	Supply of library materials	120,000	120,000			120,000	Rollover. To be paid during FY 2024 2025
Jumakadongo	2023 2024	Supply of fuel	2,483,387	2,483,387			2,483,387	Rollover. To be paid during FY 2024 2025
Ctech Innovation	2023 2024	Supply of laptop	399,500	399,500			399,500	Rollover. To be paid during FY 2024 2025
Nyongi Supplies	2023 2024	Purchase of modern bee hives	1,999,960	1,999,960			1,999,960	Rollover. To be paid during FY 2024 2025
Kessom Agrovet	2023 2024	Supply of agricultural materials	599,800	599,800			599,800	Rollover. To be paid during FY 2024 2025
Lotupogh Contractors	2023 2024	Renovation of garage	249,922	249,922			249,922	Rollover. To be paid during FY 2024 2025
Reres Enterprise	2023 2024	Renovation of governors office	849,950	849,950			849,950	Rollover. To be paid during FY 2024 2025
Kimzone Auto Spares Ltd	2023 2024	Supply and delivery of spare parts	167,800	167,800			167,800	Rollover. To be paid during FY 2024 2025
Puremax Enterprises Ltd	2023 2024	Supply and delivery of spare parts	1,598,480	1,598,480			1,598,480	Rollover. To be paid during FY 2024 2025
Mtelo Enterprises	2023 2024	Supply and delivery of spare parts	4,665,300	4,665,300			4,665,300	Rollover. To be paid during FY 2024 2025
Rogens Energy Limited	2023 2024	Supply and delivery of spare parts	4,665,700	4,665,700			4,665,700	Rollover. To be paid during FY 2024 2025
Rogens Energy Limited	2023 2024	Supply and delivery of spare parts	4,243,000	4,243,000			4,243,000	Rollover. To be paid during FY 2024 2025

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Kopilion Company	2023 2024	Library equipments	1,499,950	1,499,950			1,499,950	Rollover. To be paid during FY 2024 2025
Allcy Ways Ltd	2023 2024	Supply of advertising awarenes materials	513,450	513,450			513,450	Rollover. To be paid during FY 2024 2025
Manyonge Wanyama And Associates	2023 2024	Provision of legal services	961,745	961,745			961,745	Rollover. To be paid during FY 2024 2025
Deecel Enterprises Limited	2023 2024	Supply and delivery of computers accessories	600,000	600,000			600,000	Rollover. To be paid during FY 2024 2025
Oslor Hardware	2023 2024	Supply and delivery of iron sheets	382,755	382,755			382,755	Rollover. To be paid during FY 2024 2025
M/S Serewo Company Ltd	2023 2024	Supply and delivery of utensils	397,500	397,500			397,500	Rollover. To be paid during FY 2024 2025
Ibis Technologies Limited	2023 2024	Provision of tents, seats and decorations	1,998,940	1,998,940			1,998,940	Rollover. To be paid during FY 2024 2025
Ludoc Limited	2023 2024	Supply of fresh milk	1,599,910	1,599,910			1,599,910	Rollover. To be paid during FY 2024 2025
Ludoc Limited	2023 2024	Supply and delivery of mobile phones	590,000	590,000			590,000	Rollover. To be paid during FY 2024 2025
Kimukecha Co Ltd	2023 2024	Supply of g.o.s	299,800	299,800			299,800	Rollover. To be paid during FY 2024 2025
Bituti Glosy Company	2023 2024	Maintenance of m/v	383,000	383,000			383,000	Rollover. To be paid during FY 2024 2025

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Ibis Technologies Limited	2023 2024	Provision of tents, seats and decorations	1,998,940	1,998,940			1,998,940	Rollover. To be paid during FY 2024 2025
Safaricom Limited	2023 2024	Supply and delivery of mobile phones	199,998	199,998			199,998	Rollover. To be paid during FY 2024 2025
Tapashak Contractors	2023 2024	Supply and delivery of taplet and laptop	499,900	499,900			499,900	Rollover. To be paid during FY 2024 2025
Kimukecha Co Ltd	2023 2024	Supply and delivery of office stationery	299,800	299,800			299,800	Rollover. To be paid during FY 2024 2025
Ludoc Limited	2023 2024	Supply and delivery of branded ececutive note books and polo t-shirts	450,000	450,000			450,000	Rollover. To be paid during FY 2024 2025
Sub-Total			54,529,388	54,529,388			54,529,388	Rollover. To be paid during FY 2024 2025
Supply Of Services				-			-	Rollover. To be paid during FY 2024 2025
Kokwo Radio	2023 2024	Radio talk	17,400	17,400			17,400	Rollover. To be paid during FY 2024 2025
KSG	2023 2024	Tuition fee	197,618	197,618			197,618	Rollover. To be paid during FY 2024 2025
KISM	2023 2024	Tuition fee	214,600	214,600			214,600	Rollover. To be paid during FY 2024 2025

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Standard Group	2023 2024	Publication	88,160	88,160			88,160	Rollover. To be paid during FY 2024 2025
KSG	2023 2024	Tuition fee	255,316	255,316			255,316	Rollover. To be paid during FY 2024 2025
KISM	2023 2024	Tuition fee	208,800	208,800			208,800	Rollover. To be paid during FY 2024 2025
KSG	2023 2024	Tuition fee	1,610,658	1,610,658			1,610,658	Rollover. To be paid during FY 2024 2025
Postal Corporation	2023 2024	Service	17,600	17,600			17,600	Rollover. To be paid during FY 2024 2025
Kiyako Limited	2023 2024	Radio talk	45,000	45,000			45,000	Rollover. To be paid during FY 2024 2025
M/S G And Advocate LLP	2023 2024	Provision of legal services	1,500,000	1,500,000			1,500,000	Rollover. To be paid during FY 2024 2025
Sub-Total			4,155,152	4,155,152	-	-	4,155,152	
Grand Total			324,295,033	321,655,764	-	-	321,655,764	

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Annex 3 – Summary of Non-Current Asset Register

Asset Class	Historical Cost B/F (KShs)	Additions During the Year 2023/2024 (KShs)	Disposals During the Year	Transfers In/(Out) During the Year (KShs)	Historical Cost C/F (KShs)
	FY 2022 2023				FY 2023 - 2024
Land	55,079,553	4,000,000	-	-	59,079,553
Buildings and Structures	4,501,670,673	227,837,625	-	-	4,729,508,298
Transport Equipment	1,034,990,426	1,100,000	-	-	1,036,090,426
Office Equipment, Furniture and Fittings	172,562,325	31,226,288	-	-	203,788,613
ICT Equipment	30,498,906		-	-	30,498,906
Machinery and Equipment	516,720,059	50,711,807	-		567,431,866
Heritage and Cultural Assets	154,960		-	-	154,960
Biological Assets	-	124,374,957	124,374,957		-
Intangible Assets	32,791,572	-	-	-	32,791,572
Infrastructure Assets- Roads, Rails	3,797,273,719	396,435,508	-	-	4,193,709,227
Total	10,141,742,193	835,686,185	124,374,957	-	10,853,053,421

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ASSETS ACQUIRED FROM DEFUNCT LOCAL AUTHORITY	
Land	3,837,596,680
Buildings and structures	4,555,806
Transport equipment	21,422,000
Office equipment, furniture and fittings	191,558
ICT Equipment	107,988
Intangible assets	200,000
Total	3,864,074,032

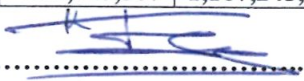
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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred.	Amount Confirmed as received. KShs	Difference	Explanation
						KShs	KShs		
1	County Assembly	212,497,837	136,676,450	175,356,174	305,715,180	830,245,641	830,245,641	-	
2	Agriculture and Irrigation (ELRP)				129,822,510	129,822,510	129,822,510	-	
3	Health and Sanitation (CHPs)				26,885,000	26,885,000	26,885,000	-	
4	Health and Sanitation (DANIDA)				23,140,842	23,140,842	23,140,842	-	
5	Agriculture and Irrigation (ASDSP II)				12,971,231	12,971,231	12,971,231	-	
6	Water and Environment (FLOCA)		11,000,000		133,180,744	144,180,744	144,180,744	-	
	Total	212,497,837	147,676,450	175,356,174	631,715,507	1,167,245,968	1,167,245,968	-	

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Name: Priscillah Mungo
Chief Officer -Finance

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Name: Haron Muruny
Head of Accounting Unit
ICPAK M/No: 26158

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Annex 8 – Summary of Own Source Revenue

WEST POKOT COUNTY REVENUE COLLECTION REPORT FOR FY 2023 2024							
S/NO	Streams	Annual Target	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
1	Quarrying	31,109,653	3,851,550	3,197,850	7,055,050	3,902,960	18,007,410
2	Livestock Cess	7,000,000	1,544,200	261,150	1,843,120	2,586,350	6,234,820
3	Livestock movement permit	700,700	84,075	99,230	70,625	73,050	326,980
4	Other cesses	7,180,206	822,030	386,570	2,139,260	1,223,326	4,571,186
5	Land rates /plot rent	9,838,819	147,000	2,095,465	382,167	5,883,123	8,507,755
6	Business permit application fees	1,704,410	119,400	105,400	445,600	300,200	970,600
7	Annual Business permit fees	19,000,000	798,200	365,350	2,029,770	4,296,802	7,490,122
8	County Housing	2,083,664	309,300	309,300	350,103	382,173	1,350,876
9	Stalls/kiosks rent	1,810,382	1,012,600	1,115,500	1,298,500	-	3,426,600
10	Street parking fee	1,308,132	215,970	177,800	260,570	87,570	741,910
11	Vehicle parking fee	5,950,000	1,303,370	1,078,030	2,693,620	1,040,110	6,115,130
12	Market entry fees	4,000,000	652,640	322,090	755,060	638,970	2,368,760
13	Advertising fee	857,487	24,500	41,000	554,000	2,183,500	2,803,000
14	Hospital Fees	132,800,000		51,373,000	28,446,000	40,028,000	119,847,000
15	Building Plan approval fee	451,116	12,000	12,000	-	56,000	80,000
16	Forest material cess	1,400,000	134,500	144,700	271,050	174,560	724,810
17	Weights and measures	50,000	5,000	5,000	-	139,000	149,000
18	Liquor Licence fee	500,000	-	10,000	-	283,000	293,000
19	Other Miscellaneous fee	2,255,431	453,791	47,301	121,947	662,703	1,285,742
	TOTALS	230,000,000	11,490,126	61,146,736	48,716,442	63,941,397	185,294,701

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Annex 9 – Contingent Liabilities

	Nature of Contingent Liability	Payable to	Currency	Estimated Amount Kshs	Expected Date of Payment	Remarks
1	Elrc Misc. April. No. 3 Of 2023- Solomon Chepair V County Government of West Pokot	Solomon Chepair	KSHS	1,000,000	31/03/2025	Ongoing
2	Nakuru Civil Suit No. E404 Of 2023 East Africa Bagging Co. Ltd V. County Government of West Pokot	East Africa Bagging Co. Ltd	KSHS.	720,000	30/06/2025	Ongoing
3	ELRC at Eldoret Cause No. E002 of 2023, Doreen Jemosop Chirchir and 37 others vs the County Government of West Pokot, the County Secretary of West Pokot and the West Pokot County Public Service Board.	Doreen Jemosop Chirchir and 37 others	KSHS.	20,000,000	30/06/2025	Ongoing
4	Pokot Farmers' Co-operative Ltd & – Vs-County Government of West Pokot.	Pokot Farmers' Co-operative Ltd	KSHS.	500,000	30/06/2025	Ongoing
5	Kitale ELC NO.125 of 2016 Joseph Gichina Muhoro – vs- County Government of West Pokot	Joseph Gichina Muhoro	KSHS.	10,000,000	31/12/2025	Ongoing

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6	Kitale ELC NO.103 of 2016 Joseph Gichina Muhoro – vs- County Government of West Pokot	Joseph Gichina Muhoro	KSHS.	7,000,000	30/06/2025	Ongoing
7	Eldoret ELRC Cause No. 10 of 2019: KNUN versus The County of West Pokot.	Manyonge and Co. Advocates	KSHS	1,000,000	30/06/2025	Ongoing
8	Eldoret ELRC Misc. Application No. E025 of 2022: Manyonge Wanyama & Associates LLP versus Governor, West Pokot County Government and another	Manyonge and Co. Advocates	KSHS	1,783,016	31/06/2025	Ongoing
9	Eldoret ELRC Miscellaneous Application No. 2 Of 2023; Manyonge Wanyama & Associates LLP Verses County	Manyonge and Co. Advocates	KSHS	961,745	31/03/2025	Ongoing
10	Nairobi Constitutional Miscellaneous Application No. E037 of 2022: Manyonge Wanyama & Associates LLP versus County Government of West Pokot	Manyonge and Co. Advocates	KSHS	182,350	31/03/2025	Ongoing

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11	Kapenguria Misc. Application No. E002 of 2023: Manyonge Wanyama & Associates LLP versus County Government of West Pokot.	Manyonge and Co. Advocates	KSHS	300,000	31/03/2025	Ongoing
12	Kitale ELC NO.33 of 2019 Alice Chemning Katilem – vs- County Government of West Pokot	Alice Chemning Katilem	KSHS	10,000,000	31/12/2025	Ongoing
13	Outstanding LAPFUND debt by the County Government of West Pokot for the period April 2013 to May 2022	LAPFUND	KSHS	93,721,963	31/12/2025	Ongoing
	TOTAL			154,386,058		

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Annex: 10 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Expenditure?				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Construction of Water Pan at Kamketo-Kasei ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of Water, Agriculture and Livestock. The GPS Coordinates are Latitude: 1.4921836 and Longitude 34.9132536 in Kamketo –Kasei Ward. It is intended to make the beneficiaries become resilient and adaptive to the induced climate change hazards; drought, prolonged dry spell, high temperatures and heat stress. It will benefit Kasei and Kapchok wards. Direct beneficiaries of Kasei Ward are 600 Men, 1020 Women, 1700 youth, 12 PWDs, 650 Camels, 60 Donkeys, 2600 Cattle, 7000 Goats, and 1100 Sheep	To Collect Runoff Water for Small Scale vegetable gardening Livestock, Household use and water for non-domestic animals.	<ul style="list-style-type: none"> • Preliminary survey and site clearance to specification • Mobilization of materials, equipment and labour- dozer works, Excavator, Dumpy trucks, Concrete mixer and poker vibrator, Compactor/ roller, RTK, Water bowser, etc. • Erection of a sign post • Excavations, backfilling, carting away • Spoil and clean up to engineers specification 	0	0	0	16,965,997	FLLoCA-Climate Resilience Investment Grants (CCRI-G) County Climate Change Funds-(Counter Part Contribution)	<ul style="list-style-type: none"> • CG-West Pokot-Climate Change Unit-CCU • Contractor, • Ward Climate Change Planning Committee • Project Management Committee • County Water Unit

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			<ul style="list-style-type: none"> • Supply and installation of gabion boxes with approved hardcore • Construction of check dam and gabions, • Construction of water pan and gabions • Commissioning of water pan <u>with water holding capacity of 15,000M³</u> • Handing over of the complete project to the Project Management Committees, Ward Climate Change Planning Committees and the relevant department/Unit of the County Government of West Pokot. <p>A camp will be set up which will comprise of site</p>						
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			office, a store and toilet						
Drilling and Installation of Solar Power and distribution Water at Kases ECDE-Suam ward	This is an Integrated FLLoCA sub-project that addresses domestic needs in terms of Water, Agriculture and Livestock. GPS Coordinates are: Latitude Latitude: 1.492078 and Longitude: 34.913303 Kases –ECDE in Suam Ward It is intended to make the beneficiaries become resilient and adaptive to The Induced Climate Change hazards; Drought, Prolonged dry spell, High Temperatures and Heat stress.	To provide water to households, ECDE Children, support small vegetable gardens for women, and for livestock There will be higher enrolment in Kases ECDE. Increased vegetable gardening by women Livestock will not migrate hence milk will be available to households, availability of clean and safe drinking water. Mothers, children, elderly, livestock will not travel long distance in search of water.	<ul style="list-style-type: none"> • hydrological survey, • licensed by NEMA AND WRA, • Drill of the borehole, • Test-pumping, • Water Quality testing, • Water tank erection • Solar Installation • Piping to community water points, • Provide signboard for the project. • Erection of Signboard for the projects 	0	0	0	4,991,286	FLLoCA-Climate Resilience Investment Grants (CCRI-G) County Climate Change Funds-(Counter Part Contribution)	<ul style="list-style-type: none"> • CG-West Pokot-Climate Change Unit-CCU • Contractor, • Ward Climate Change Planning Committee • Project Management Committee • County Water Unit

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		It will benefit 500 Men 900 Women 900, 2000 Youth 2000, PWDs 10, and Livestock 8,000							
Boreholes hydrologically surveyed, licensed, Drilled, Test-pumped, Water Quality tested, Solar powered and distribution to villages within a radius of 400metres at Kaiwow-Kapenguria Municipality –Kapenguria ward	This is a FLLoCA sub-project that addresses domestic needs in terms of water. Located in GPS Coordinates Latitude: 1.265300 Longitude:35.106750 at Kaiwow-Kapenguria Municipality –Kapenguria Ward.	To provide clean and safe drinking water for households living in Makutano town of Kapenguria Municipality that is lacking sewerage system and reduced water borne diseases from shallow wells.	<ul style="list-style-type: none"> hydrological survey, licensed by NEMA AND WRA, Drill of the borehole, Test-pumping, Water Quality testing, Water tank erection Solar Installation distribution to villages within a radius of 600metres <p>Erection of Signboard for the projects</p>	0	0	0	12,503,069.80	FLLoCA-Climate Resilience Investment Grants (CCRI-G) County Climate Change Funds-(Counter Part Contribution)	<ul style="list-style-type: none"> CG-West Pokot-Climate Change Unit-CCU Contractor, Ward Climate Change Planning Committee Project Management Committee County Water Unit
Lalwaporow o-Parawit Gravity Water Project	This is a FLLoCA integrated sub project (Water and Livestock).	To Supply clean and safe drinking water to a distance of six (6) Kilometers to	<ul style="list-style-type: none"> Protection of Water Intake Licensed by NEMA AND WRA, 	0	0	0	4,999,400	FLLoCA-Climate Resilience Investment Grants (CCRI-	<ul style="list-style-type: none"> CG-West Pokot-Climate Change Unit-CCU

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	<p>The GPS coordinates of Tapach centre are: Latitude:1.23'49.6'' Longitude:35°25'14.7'' Five (5) villages and to four (4) institutions will benefit from clean and safe drinking water among other domestic uses, and not excluding livestock. The villages and Institutions are: ✓Lalwa porowo Village ✓Katam Village ✓Torion Village ✓Parawit Village ✓Ompoluk Village ✓Torion Pry ✓Nyanrpat Pry, ✓Nyarpap Dispensary ✓Nyarpap Secondary</p>	<p>households that move long distance to fetch and lack safe drinking water</p>	<ul style="list-style-type: none"> • Excavation and Earth works • Piping of Water from intake to two Water Tanks by gravity • Construction of Water trough for Livestock • Distribution of water to Villages <p>Erection of sign board for the project</p>					<p>G) County Climate Change Funds-(Counter Part Contribution)</p>	<ul style="list-style-type: none"> • Contractor, • Ward Climate Change Planning Committee • Project Management Committee • County Water Unit
<p>Reforestation of degraded Forests, Landslide prone areas, Water catchment</p>	<p>This is a FLLoCA Agroforestry Sub project: The GPS coordinates of Tapach centre are: It will benefit 1450 Farmers and</p>	<p>To increase private forests in Tapach ward that is prone to landslides hence increase water discharge in</p>	<ul style="list-style-type: none"> • Distribution of tree seedlings to farmers and institutions (Schools), a Total of 24,930 Seedlings and 	0	0	0	2,901,300	<p>FLLoCA-Climate Resilience Investment Grants (CCRI-G) County Climate Change</p>	<ul style="list-style-type: none"> • CG-West Pokot-Climate Change Unit-CCU • Contractor,

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<p>areas and greening of institutions, and distribution of tree seedlings to farmers in Tapach Ward</p>	<p>72 Institutions. The Climate Induced Hazards: Landslides, Floods and Lightning Strikes. Intended Outcome: Reforestation of Tapach ward, a landslide prone area and is part of the Cherangany water towers. Increasing forest cover from Private farms and institutions, a total of 24 Hectares with 100% Tree seedlings growth/survival.</p>	<p>Cherangany water Towers</p>	<p><u>expected to cover 24 Hectares of land with 100% survival.</u></p>					<p>Funds-(Counter Part Contribution)</p>	<ul style="list-style-type: none"> • Ward Climate Change Planning Committee • Project Management Committee • County Water Unit
<p>Kapara-Chemain Wiyan Gravity Water Project</p>	<p>This is a FLLoCA Sub-project that addresses both human and livestock by providing clean and safe drinking water to residence of Chepkokogh Location, Lomut Ward. The GPS Coordinates being: Latitude: 1.30907 Longitude: 35.59306. It will reduce water borne diseases like typhoid and make the beneficiaries resilient and adaptive to</p>	<p>To Supply clean and safe drinking water, a distance of four (4) Kilometers to four (4) Villages and Six (6) Institutions that move long distance to fetch drinking water to households that move long distance to fetch</p>	<ul style="list-style-type: none"> • Protection of Water Intake • Licensed by NEMA AND WRA, • Excavation and Earth works • Piping of Water from intake to two Water Tanks • Construction of two water tanks • Painting of Water Tanks 	<p>0</p>	<p>0</p>	<p>0</p>	<p>4,999,800</p>	<p>FLLoCA-Climate Resilience Investment Grants (CCRI-G) County Climate Change Funds-(Counter Part Contribution)</p>	<ul style="list-style-type: none"> • CG-West Pokot-Climate Change Unit-CCU • Contractor, • Ward Climate Change Planning Committee • Project Management Committee

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	<p>The Induced Climate Change hazards; Drought, high temperatures and heat stress. The Sub-Project will benefit:</p> <ul style="list-style-type: none"> • 1051 Adults <p>INSTITUTIONS:</p> <ul style="list-style-type: none"> • Chemain Pry School • Pitpagh Pry School • Sororo Pry School • Kasamugh ECDE • Pitpagh Dispensary- Upcoming • ELCK Church-Pitpagh <p>VILLKAGES:</p> <ul style="list-style-type: none"> • Kapara Village • Chemain Village • Pitpagh Village • Sororo Village • Kasamugh Village 	and lack safe drinking water	<ul style="list-style-type: none"> • Construction of Water trough for Livestock • Distribution of water to Villages <p>Erection of sign board for the project</p>						<ul style="list-style-type: none"> • County Water Unit
Purchase and distribution of Tree Seedlings, to Farmers, green champions and Institutions in Lelan Ward	<p>This is a FLLoCA Integrated (Agro-Forestry) Sub-project The GPS Coordinates of Chematin Pry School (beneficiary Institution is: Latitude: 1.27378 Longitude: 35.25388 Intended Achievements being forest cover from</p>	To increase private forests in Lelan ward that is prone to landslides hence increase water discharge in Cherangany water Towers	Distribution of tree seedlings to farmers and institutions (Schools), a total of 27320 trees Seedlings (Indigenous, exotic and Bamboo) and	0	0	0	2,999,760	FLLoCA- Climate Resilience Investment Grants (CCRI-G) County Climate Change Funds-(Counter Part Contribution)	<ul style="list-style-type: none"> • CG-West Pokot- Climate Change Unit-CCU • Contractor, • Ward Climate Change

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	private and public lands .The ward is prone to landslides and lightning strikes. It will also increase water discharge from Cherangany Water Towers		<u>expected to cover 27 Hectares of land with 100% survival.</u>						Planning Committee • Project Management Committee • County Water Unit.
Purchase and Distribution of Apple Mango and Pixie Oranges Seedlings to farmers and Institutions in Lomut ward	This is a FLLoCA Integrated (Agro-Forestry) Sub-project that will improve household income, reduce desertification effect in Lomut ward and supply grade one mangoes to Lomut Mango Factory. The GPS coordinates (Lomut Centre) are: Latitude: 1.40421 Longitude: 35.56493 The Climate Induced Hazards: The area is ASAL. Drought , increased dry spell high temperatures, and heat stress are the major climate change hazards that the sub-project is responding to. The Intended Outcome is Increased hectares of land covered by mango trees by 7 Hectares	To improve source of income in households in ASAL area as well increase forest cover in the lowlands	Distribution of Apple Mangoes and Pixie Oranges to farmers, and institutions (Total of 6000 Apple Mangoes and 1000 Pixie Oranges) <u>and expected to cover 7 Hectares of land with 100% survival.</u>	0	0	0	2,999,900	FLLoCA-Climate Resilience Investment Grants (CCRI-G) County Climate Change Funds-(Counter Part Contribution)	• CG-West Pokot-Climate Change Unit-CCU • Contractor, • Ward Climate Change Planning Committee • Project Management Committee • County Water Unit

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Akulo Water Project (Spring Protection) in Masol Ward	Is a FLLoCA INTEGRATED - Water and Livestock (FLLoCA) Sub-project.. GPS Coordinates are: Latitude: 1.41444512; and Longitude: 35.4617148. It will Improve resilience to drought, dry spell, high temperatures and heat stress. It will also improve enrolment in Akulo primary school. Akulo is at the border of West Pokot and Turkana County.	To N provide Clean and safe drinking water to households and livestock in a water scarce ASAL area	<ul style="list-style-type: none"> • Water Spring Protection • Piping to a Water Tank • Construction of Livestock water trough • Construction of a toilet that has a bathroom and two doors Pit females and Males • Distribution of Water to Akulo Primary School, Police Camp, and Shopping Centre. • Erection of Signboard for the projects 	0	0	0	4,199,970	FLLoCA- Climate Resilience Investment Grants (CCRI-G) County Climate Change Funds-(Counter Part Contribution)	<ul style="list-style-type: none"> • CG-West Pokot- Climate Change Unit-CCU • Contractor, • Ward Climate Change Planning Committee • Project Management Committee • County Water Unit
Establishment of Pasture Farm at - Runo-Weiwei ward	It is an integrated FLLoCA sub-project addressing Environmental Conservation, Agriculture and Livestock needs. The GPS coordinates are: Latitude: 1.465447; Longitude: 35.498085. Intended Outcomes are Pasture production in and Reduced resource based conflict between the	<u>To produce forage plants / pasture for livestock</u> so as to reduce conflict over pasture with neighboring communities	<ul style="list-style-type: none"> • Ploughing – <u>30 Acres (12.14 Hectares)</u> • Fencing of the 30 Acres (12.14 Hectares) • Toilet Construction • Fencing with Chain-link and Metallic Posts 	0	0	0	6,733,300	FLLoCA- Climate Resilience Investment Grants (CCRI-G) County Climate Change Funds-(Counter Part Contribution)	<ul style="list-style-type: none"> • CG-West Pokot- Climate Change Unit-CCU • Contractor, • Ward Climate Change Planning Committee

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	residence of West Pokot and Turknana counties. It will mitigate Resource-based conflict.		<ul style="list-style-type: none"> • Gate Construction • Seeding 							<ul style="list-style-type: none"> • Project Management Committee • County Water Unit
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Annex 11 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-Programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster Risk Management	Disaster Risk Reduction (DRR)	Drought or Hunger	Emergency Response and Mitigation Against Impact of Drought Resulting from Poor Distribution of Rainfall That Has Led to Crop Failure	Distribution of Relief Food to the Affected Areas Within the County	34,109,950	The Distribution of Humanitarian Relief Assistance Was Successfully Done