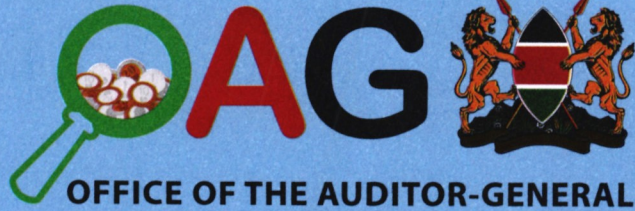


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF  
WEST POKOT**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

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**COUNTY GOVERNMENT OF WEST POKOT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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



*West Pokot County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2023*

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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.
11.	Livestock, Fisheries and Veterinary Services	To promote livestock sub-sector through value addition, enhanced productivity and sustainable development.

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No.	Department	Major Responsibility
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 2023.

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. Paul Woyakapel
5	CEC, Public Works, Transport and Infrastructure	Hon. Joshua Ruto
6	CEC, Health, Sanitation and Emergency Services	Hon. Claire Parklea
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. William Petot

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10	CEC, Land, Housing, Physical Planning and Urban Development	Hon. Esther Chelimo
11	CEC, Water, Environment and Natural Resources	Hon. Lucky Litole
12	CEC, Tourism, Youth, Sports, Gender and Social Services	Hon. Joshua Siwanyang
13	CEC, Public Service, ICT and Decentralized Units	Hon. Martin Lottee

**e) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> 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. Paul Pkukot Woyakapel
2	Secretary /CEO	County Public Service Board	Ms. Consolata Arusei
3	Chief Officer	Office of the Governor	Mr. David Chepelson
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	Mr. Raphael Kaleken
9	Chief Officer	Agriculture and Irrigation	Mr. Naomi Lemreng
10	Chief Officer	Trade, Cooperative Development industry and Energy	Mr. Musa Losiangole
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

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14	Chief Officer	Culture, Tourism, Heritage and Social Services	Mr. Paul Lalat
15	Chief Officer	Special Programmes, Humanitarian coordination and Disaster Management	Mrs. Lilian Korinyang
16	Chief Officer	Public Service and ICT	Mr. Daniel Lopale

**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 30<sup>th</sup> June 2023 the County appeared before the Senate County Public Accounts and Investment Committee twice.

**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](mailto:info@westpokot.go.ke)  
Website: [www.westpokot.go.ke](http://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

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

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**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 Achaule
3		CEC, Finance and Economic Planning	Hon. Paul Woyakapel
4		CEC, Public Works, Transport and Infrastructure	Hon. Joshua Ruto

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5		CEC, Health, Sanitation and Emergency Services	Hon. Claire Parklea
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. William Petot
9		CEC, Land, Housing, Physical Planning and Urban Development	Hon. Esther Chelimo
10		CEC, Water, Environment, Natural Resources and Climate Change	Hon. Lucky Litole

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

#### **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, 2023. 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 2022/2023.

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

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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	6,915,067,076	90
Conditional Grants/Loans	427,909,596	6
Own source revenue	170,000,000	2
Refunds from Recurrent and Development Account to CRF	151,560,517	2
<b>Total</b>	<b>7,664,537,189</b>	<b>100</b>

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**b) Own Revenue Performance**

The actual County own source revenue for the financial year 2022/2023 was Kshs. 128,198,339. 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	6,297,284,329	6,297,284,329	100%
Proceeds from Domestic and Foreign Grants	427,909,596	237,373,400	55%
Equitable share Roll over	617,782,747		0%
County Own Generated Receipts	170,000,000	128,198,339	75%
Returned CRF issues	151,560,517	52,546,776	35%
<b>Total</b>	<b>7,664,537,189</b>	<b>6,715,402,844</b>	<b>88%</b>

In FY 2022-23 the County realized an overall budget absorption rate of 93 percent. The departments with the lowest absorption rates were County Assembly and Trade, Industrialization, Investment and Cooperatives at 71 percent and 87 percent respectively.

Below is a summary of budget utilization per department;

Department	Approved Estimates	Actual Expenditure	Absorption (%)
Office of the Governor	599,360,860	555,173,634	93%
Finance and Economic Planning	555,625,731	491,595,561	88%
Roads, Public Works, Transport and Infrastructure	651,613,760	646,168,052	99%
Health, Sanitation and Emergencies	1,962,544,273	1,850,381,775	94%
Education and Technical training	1,094,022,333	1,024,789,740	94%
Agriculture and Irrigation	432,040,743	418,878,148	97%
Pastoral Economy	229,785,862	212,179,406	93%
Trade, Industrialization, Investment and Cooperatives	151,970,748	108,135,392	69%
Land, Housing, Physical Planning and Urban Dev	144,025,334	127,885,091	89%
Water, Environment and Natural Resources	386,069,784	356,917,448	92%
Tourism, Youth, Sports, Gender and Social Services	149,603,108	142,714,286	95%
County Public Service, ICT and Decentralized Units	344,907,241	333,743,423	97%

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Intergovernmental, Special programmes and Directorates	85,280,126	80,675,626	95%
<b>TOTAL</b>	<b>6,786,849,903</b>	<b>6,349,237,582</b>	<b>94%</b>

**d) County Expenditure Analysis**

The total expenditure for the financial year 2022/2023 amounted to Kshs. 7,126,013,481 out of which Kshs.1,521,645,141 was spent on acquisition of assets, Kshs. 2,471,619,899 on personnel emoluments, Kshs.1,232,710,350 on use of goods. Total transfers to other government entities were Kshs.1,366,078,257, Kshs 491,307,940. comprised of other grants and transfers. Additionally, the County spent Kshs. 42,651,894 on gratuity (social security) benefits.

**e) Cash Flow Analysis**

During FY2022/23 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 also resulted in delays due to frequent 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.1,521,645,141.

**h) Operational Performance**

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

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DEPARTMENT	SECTOR PERFORMANCE
Public Works, Transport and Road Infrastructure	<ul style="list-style-type: none"> <li>• Opened 78 kilometers of roads</li> <li>• Maintained 200 kilometers of roads</li> <li>• Constructed 4- box culverts</li> <li>• Constructed 2-foot bridges</li> </ul>
Agriculture and Irrigation	<ul style="list-style-type: none"> <li>• Trained 274,513 number of farmers in irrigation and agronomy through partners support, field days, extension visit, public barazas and radio talk.</li> <li>• Procured and distributed maize seeds to all the 20 wards.</li> <li>• Developed 3 bills (preservation of soil and fertility bill, farm input support bill and agriculture sector co-ordination bill).</li> <li>• Procured and distributed assorted vegetable seeds; seeds (water melon, Irish potatoes, tomato and onion), Fruit tree seedlings (Mangoes, Avocadoes, Tree tomato, Passion).</li> <li>• Supported 67 groups across the 6 wards with crop input packets, restocking, and livestock input packets reaching over 1,485 beneficiaries.</li> <li>• Mass vaccination of livestock against Contagious Bovine Pleuro Pneumonia (CBPP) in prone areas.</li> <li>• Constructed a store at Kilimo house</li> </ul>
Pastoral Economy	<ul style="list-style-type: none"> <li>• Vaccinated 298,456 cattle, 194,456 goats, 61,515 against various livestock diseases.</li> <li>• supplied 920 modern beehives and equipment to farmers</li> <li>• supported farmers with 60 tons of poultry feeds and 100 fireless brooders</li> <li>• trained 350 groups on agribusiness and 120 groups trained on farmer's field schools and 150 farmers were taken to different part of the country for a tour to learn varies farming techniques</li> <li>• 860 cattle artificially inseminated</li> <li>• Developed 1 bill (sale yard bill)</li> <li>• Supplied 2150-foot spray pumps and 10,400 litres of acaricide to livestock farmers</li> <li>• Supplied 80 dairy animals,80 Sahiwal bulls, 2,726 quality sheep and goats 10,625 quality poultry breed to farmers. 11 camels were also supplied to farmers in Lomut ward.</li> </ul>

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	<ul style="list-style-type: none"> <li>• Constructed 6 metallic crushes, renovated 4 cattle dips and constructed 1 cattle dip</li> <li>• Facilitated sourcing of 4,000 mono-sex tilapia fingerlings to fish farmers and layered 2 liner ponds.</li> </ul>
Education and Vocational Training	<ul style="list-style-type: none"> <li>• Disbursed bursary to 41,457 students</li> <li>• Completed construction of Chepareria twin workshop Block</li> <li>• Supported infrastructure development to schools in the entire county.</li> <li>• Constructed 135 new ECDE centres.</li> </ul>
Land, Housing, Physical Planning and Urban Development	<ul style="list-style-type: none"> <li>• Several roads maintained and some were opened around 11.7km</li> <li>• Planned 4 urban towns and centres</li> <li>• Constructed 2 public toilets</li> <li>• Construction of recreational park</li> <li>• Upgraded Chepareria town council to municipality.</li> <li>• Supported 12 Local Physical Development plans in towns</li> <li>• Developed 2,337 Inventory of plots in urban areas.</li> </ul>
Water, Environment and Natural Resources	<ul style="list-style-type: none"> <li>• Constructed 6 fully operational boreholes</li> <li>• Planted/supplied 240,900 tree seedlings</li> <li>• Supported 8 community tree nurseries</li> <li>• Upgraded boreholes to solar power</li> <li>• Established County Climate Change Unit and staffed with relevant officers</li> <li>• Prepared County Climate Change Action Plan adopted by the cabinet</li> <li>• Established 20 Ward Climate Change Planning Committees (WCCPCs)</li> </ul>
Trade, Industrialization, Investment and Cooperative Dev.	<ul style="list-style-type: none"> <li>• 200 equipment were verified, calibrated and stamped.</li> <li>• Trained 23 co-operative societies.</li> <li>• Construction of Toilet block at Kabichbich Milk processing plant</li> <li>• Completion of Bendera Fresh Produce Market, Lomut, Sigor, Kanyarkwa and Katikomor markets.</li> <li>• Operationalized three (3) boda-boda shades</li> </ul>

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Health, Sanitation and Emergency Services	<ul style="list-style-type: none"> <li>• Completion of theatre in Kacheliba sub county hospital</li> <li>• Completed pediatric ward in Chepareria and Sigor sub county hospitals</li> <li>• Renovation of theatre at Kapenguria County Referral Hospital</li> <li>• Timely procurement and distribution of drugs and non-pharmaceuticals to all facilities.</li> </ul>
Tourism, Culture, Gender and Social Services	<ul style="list-style-type: none"> <li>• Completion of Mtelo Restaurant and Conference Facility</li> <li>• Carried out successful ward games tournament.</li> <li>• Trained youths on Entrepreneurship, Reproductive Health and career development in collaboration with Ajira Digital</li> <li>• Purchased a county sports bus.</li> </ul>
Special Programmes	<ul style="list-style-type: none"> <li>• Held peace campaigns to promote peaceful Coexistence.</li> <li>• Distributed relief to conflicted affected areas</li> <li>• Developed West Pokot County Disaster Risk Management Policy waiting for cabinet approval</li> <li>• Conducted Hazard mapping and Sensitization in the twenty Wards</li> <li>• In partnership with Kenyan red cross, the directorate managed to establish Emergency Operation Center (EOC) that is now awaiting.</li> <li>• Conducted West Pokot County Drought Assessment to a certain the level of impacts caused by poor rainfall experience on food security and livelihoods.</li> <li>• Conducted emergency flood rapid assessment in Ortum town and Muino both in Batei and Weiwei wards respectively.</li> <li>• Launched relief items kitty.</li> </ul>

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

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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 Big 4 agenda. His desire for a better County and empowerment of her people is unmatched.



.....  
**Paul Pkukot Woyakapel**  
**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.

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Public Works, Roads & Transport	To improve access to schools, markets, health centres	Improved access and increased efficient transportation of people, goods and services	No/Kms of new roads	In the period under review 78 roads was opened
	To improve road connectivity	Increased road linkages	No of foot bridges constructed/rehabilitated	2 critical footbridges in Ipeet and Ortum Were constructed

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				in the period under review
Health Services	To improve access to quality health care	Establish a modern Health Centre	% increase of access to health services	-Construction of level 3C Health Centre
		Increased access to maternal health care services	% increase in number of hospital deliveries % decrease in mother and infant mortality rates	-Constructed <b>8</b> maternity wings -
Agriculture and Irrigation	To increase food security and household income	-Establishment /Expansion of Irrigation projects  -Increased food production	-No of new land put under Irrigation  -% increase in food production	- 5900 Ha water conservation farms laid and implemented. -Subsidized farm inputs were availed to farmers.
Pastoral Economy	To contribute to economic growth, wealth creation and development through processing high quality livestock products for local and export markets	-Improved dairy animals Health, Productivity and Marketing	- No of products animals distribute	80 quality dairy goats breeds -goats breeds quality dairy goats breeds - 80 quality dairy cattle breeds introduced
Lands, Housing, Physical Planning and Urban Development	To Improve business environment and security	Installation of street lights in Kapenguria, Municipality, Chepareria, Ortum, Kacheliba, Sigor, Alale, Kabichbich	No. of functional street lights in place	Ongoing Street light installations
	To provide a clean and healthy environment	County Solid Waste Management System	No. of dumpsites established and operational	Fenced the Kapenguria

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

## **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 people

### **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. An induction for County Executive committee was also done.

- 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 2023/2024.

In partnership with Cure International undertook a medical camp assessment of people living with disabilities with particular interest on those with bone-related conditions. The medical camp was conducted in various parts of the County were screened and several children were referred to Kijabe mission Hospital for corrective surgeries.

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To ensure peaceful coexistence with its neighbor's during the period under review the department of Special Programmes and Directorates held Consultative meetings at Chepsukunya, Achorichor and Nakonyen as well as Peace campaigns in the other conflict areas.

Peace caravan lead by His Excellency the Governor and provision of relief food to the insecurity affected routes Cheptulel, Turkwel and Ombolion. There were also three delegations from Bukwo district of Uganda to discuss matters of security on animals migrating in search of water and pasture.

## **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, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, 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.

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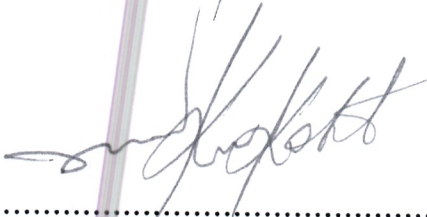
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year 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 06/12/ 2023.

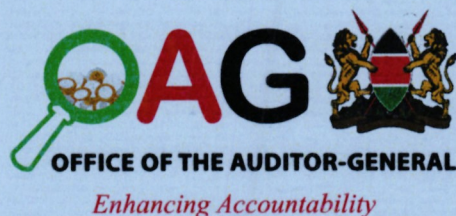


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**Paul Pkukot Woyakapel  
County Executive Committee Member  
Finance and Economic Planning**

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF WEST POKOT FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for intended purpose; and,
- C. Report on the 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.

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of West Pokot set out on pages 1 to 59, which comprise the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a

*Report of the Auditor-General on County Executive of West Pokot for the year ended 30 June, 2023*

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 effects of the matter 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, 2023 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 Government Act, 2012 and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Accuracy of Cash and Cash Equivalents**

The statement of assets and liabilities as at 30 June 2023 includes cash and cash equivalents balance of Kshs.179,859,781 as disclosed in Note 9A to the financial statements. However, the balance excludes amounts totaling Kshs.167,545,283 held in nineteen (19) bank accounts operated by the Management as detailed below and separately disclosed in Note 9B to the financial statements.

<b>Account Name</b>	<b>Amount (Kshs)</b>
West Pokot County ASDSP II	12,208,272
West Pokot County Health Facilities Account	706
West Pokot County HSSF	581
West Pokot County Kacheliba Sub-county FIF Operations Account	144,146
West Pokot County Chepareria Sub-county FIF Operations Account	1,975,214
Kapenguria County Referral Hospital Operations Account	15,542,963
West Pokot County Sigor Sub-County Hospital FIF Operations Account	484,584
West Pokot County Climate Smart Account	56,859,351
West Pokot Nasukuta EU IDEAS	14,074,679
West Pokot County Emergency Locust Response	38,343,432
West Pokot Sub-county Hospital Operations Account	3,845,599
West Pokot County Climate Change Fund Account	5,727,750
Sigor Youth Polytechnic	12,175
Chepareria Youth Polytechnic	2,111,092
Kapenguria Youth Polytechnic	5,385,271
Ortum Youth Polytechnic	4,633,206
Sina Youth Polytechnic	457,377
Kodich Youth Polytechnic	2,231,197
Tamugh Youth Polytechnic	3,507,688
<b>TOTAL</b>	<b>167,545,283</b>

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In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.179,859,781 as at 30 June, 2023 could not be confirmed.

## **2. Unsupported Motor Vehicle Insurance**

The statement of receipts and payments reflects use of goods and services of Kshs.1,232,710,350 as disclosed in Note 4 to the financial statements. Included in the amount is insurance cost of Kshs.137,279,912 out of which Kshs.9,676,558 was paid for the provision of comprehensive motor vehicle insurance cover for the County Executive's motor vehicles for a period of one year with effect from 15 November, 2022 to 14 November, 2023.

However, the valuation report for each motor vehicle and the total number of vehicles insured were not provided for audit review. As result, it was not possible to establish how many vehicles were insured and how much premium were supposed to be paid by the Management to the insurance company for each motor vehicle.

In addition, the original insurance policy documents and the professional indemnity guarantee for the insured motor vehicles were not provided for audit.

In the circumstances, the existence of the insurance cover, accuracy and completeness of the expenditure on motor vehicle insurance of Kshs.9,676,558 could not be confirmed.

## **3. Rental of Produced Assets**

The expenditure on use of goods and services totaling to Kshs.1,232,710,350 as analyzed in Note 4 to the financial statements included rental of produced assets amount of Kshs.9,709,000 out of which, an amount Kshs.9,240,000 was incurred as rent arrears in respect of the County Liaison Office in Nairobi. However, Management failed to provide a valuation report from the Ministry of Lands, Public Works, Housing and Urban Development as evidence of the prevailing rental rates chargeable per month within the locality of the property.

In the circumstances, the validity of the expenditure on rent arrears of Kshs.9,240,000 could not confirmed.

## **4. Unsupported Acquisition of Land**

The statement of receipts and payments reflects acquisition of assets of Kshs.1,521,645,141 as disclosed in Note 9 to the financial statements, out of which Kshs.3,400,000 was in respect of purchase of land during the year under review. However, there were no title deeds, sale agreements and valuation reports to estimate the prevailing market values in respect of land parcel No.0096947 at cost of Kshs.800,000 meant for construction of Nginginat Cattle Dip and another unknown parcel of Kshs.1,800,000 from Kapenguria Water Service Company (KAWASCO).

In the circumstances, the validity, ownership and valuation of the purchase of land of Kshs.3,400,000 could not be confirmed.

The audit was conducted in accordance with the International Standards of 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 opinion.

### **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 matter 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**

#### **1. Budget Control and Performance**

The statement of comparison of budget and actual amounts: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.6,786,849,903 and Kshs.6,322,620,940 respectively resulting to an under-funding of Kshs.294,228,963 or 4% of the budget. Similarly, the statement reflects total payments of Kshs.6,349,237,582 against an approved budget of Kshs.6,786,849,903, resulting to budget under absorption of Kshs.437,612,321 or 7% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

#### **2. Prior Year Unresolved Issues**

In the report of the previous year, several audit matters were raised under report on the financial statements and report on lawfulness and effectiveness in use of public resources. However, review of the progress on follow up of auditor's recommendations showed that the Management had not resolved the issues or provided satisfactory explanation for the delay in resolving the issues.

#### **3. Pending Bills**

Annex 2 to the financial statements reflects total pending accounts payables of Kshs.174,205,835 out of which Kshs.1,917,744 relates to the year 2016 and prior. No satisfactory explanation was provided for continued accumulation of pending bills contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments should be a first charge on the County Revenue Fund and the Accounting Officer should ensure this is done to the extent possible that the County Government does not default on debt obligations.

In addition, according to data from Kenya Revenue Authority records, the County Government had an accumulated outstanding tax of Kshs.249,034,672 which is not disclosed in the pending accounts payables.

Failure to settle pending bills during the year in which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge. This also exposes the County Executive to risk of avoidable litigation costs, penalties and interest.

#### **4. Project Implementation Status**

During the year under review, the County Government approved a budget of Kshs.1,818,639,970 to implement seven hundred and ninety-eight (798) projects. However, analysis of the project implementation status report (PIS) revealed that twenty-four (24) projects with a budget of Kshs.61,470,010 were not started, while seven hundred and seventy-four (774) projects with a budget of Kshs.1,757,169,960 were implemented.

The underperformance in project implementation affected the planned activities and may have impacted negatively on service delivery to the citizens.

#### **Other Information**

The Management is responsible for the other information set out on page iii to xxix which comprise of Key Entity Information and Management, Governance Statement, Forward Note by 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.

My opinion on the financial statements does not cover the other information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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

#### **Conclusion**

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

## **Basis for Conclusion**

### **1. Non- Compliance with Fiscal Responsibility on Wage Bill**

The statement of receipts and payments reflects compensation of employees expenditure of Kshs.2,471,619,899 which accounts for 39% of the total receipts of Kshs.6,322,620,939. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations ,2015 which states that compensation of employees (including benefits and allowances) shall not exceed 35% of the equitable share of revenue raised plus other revenues generated by the County Government.

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

### **2. Non-Compliance with One-Third of Basic Salary Rule**

During the year ended 30 June 2023, twenty-two (22) employees earned a net salary less than a third (1/3) of the basic salary contrary to section C.1 (3) of the Public Service Commission (PSC) Human Resource Policies, 2016 which provides that public officers shall not overcommit their salaries beyond two thirds (2/3) of the basic salary as this may expose the staff to pecuniary embarrassment. The Management has not given explanation for the failure to comply with the policy.

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

### **3. Arrears Paid to Officers Irregularly Employed**

Review of human resource records for the year ended 30 June 2023, revealed that the County Public Service Board had recruited one hundred and two (102) officers in the months of April and May 2022. The new employees were not immediately put in the payroll due to budgetary constraints as the recruitment was not budgeted for. Further, the positions filled by the officers had not been declared vacant and applications invited through advertisement contrary to section 66 of County Governments Act no.17 of 2012; which states that, If a public office is to be filled, the County Public Service Board shall invite applications through advertisement and other modes of communication so as to reach as wide a population of potential applicants as possible and especially persons who for any reason have been or may be disadvantaged.

On 6 June, 2023, the County Public Service Board wrote a letter to terminate the contracts of employment. Data from Integrated Payroll and Personnel Database (IPPD) for the month of June 2023 revealed that eighty nine (89) of the officers were paid an amount of Kshs.44,806,650 being arrears for the twelve months accumulated salary they were not paid during the year, and as a golden handshake for termination of the contracts. However, no minutes were provided to show how the Board arrived at termination of the contracts and payment of the amount thereof.

In the circumstances, regularity of the employment and subsequent payment of arrears on termination of contracts could not be confirmed.

#### **4. Non-Remittance of Gratuity**

Payroll records as at 30 June, 2023 revealed that the County Executive had a balance carried forward of Kshs.92,543,131 as gratuity amount not remitted to LAPTRUST/LAPFUND. The amount includes dues for officers still in service and those who have since exited the service. Management did not provide satisfactory explanation on why the amount has remained outstanding contrary to Section 53A (1) (3) of the Retirement Benefits Act, Revised Edition 2022 (1997) which states that where an employer, made a deduction from the employee's emoluments for remittance to an agreed pension scheme and fails to remit the deduction within fifteen days, the scheme may, after giving such employer not less than seven days' notice, institute proceedings for the recovery of the deduction and recover at a compound interest rate of three percent per month

Non-remittance of gratuity may lead to nugatory costs on interest and penalties.

#### **5. Non-Establishment of West Pokot County Disaster Management Fund**

The statement of receipts and payments reflects other grants and transfers totaling to Kshs.491,307,940 as disclosed in Note 6 to the financial statements and which includes Kshs.35,807,940 paid for emergency relief and refugee assistance. However, despite the gazettment of West Pokot County Disaster Management Act, 2016 through gazette Notice No 14, the County Executive failed to operationalize the West Pokot County Disaster Management Fund. There was also no evidence that the expenditure complied with the conditions set out in Section 110 (2) of the Public Finance Management Act, 2012 that the purpose of the Fund is to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.

In the Circumstances Management breached the law.

#### **6. Improvement and Maintenance Works at Paul Kide Koturuk River**

The contract for the proposed improvement and maintenance of Paul Kide Kotoruk River Road was awarded on 07 April, 2023 to a local contractor at a cost of Kshs.997,516 for earth works and final grading and gravelling works on two (2) Km of road length.

Audit inspection of the project, carried out on 07 August, 2023 revealed that only five hundred meters (500m) of the entire works of two (2) Km was graded and graveled, and which had already developed gullies due to erosion.

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

#### **7. Construction of Borehole at Poto-Weiwei Ward**

The Management awarded a contract to a local contractor for the construction of a Borehole at Poto - Weiwei Ward on 17 June, 2022 at a contract sum of Kshs.2,319,960.

However, detailed design reports, hydro-geological test survey and environmental impact assessment reports for drilling of a borehole were not provided. In addition, there was not Water Resources Management Authority permit/licenses to guarantee the quality and quantity of water and the ownership documentation of the land on which the borehole was constructed were not provided for audit review.

Audit inspection conducted on 17 August, 2023 revealed that the borehole did not yield water although full payment of the contract sum had been made, which also included the retention and hydrological survey costs.

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

## **8. Renovation and Maintenance Works at Kasetiang -Akiriamet Road**

Management made payment of Kshs.3,933,270 to a local contractor for the renovation and maintenance work at Kasetiang-Akiriamet Road. The contract was awarded on 10 March, 2023. However, the requisition documents for renovation of the road did not provide for the distance in Kilometer (KM) to be excavated and graveled while the signed contract agreement did not provide for the contract period, indicating commencement and end date respectively. Also, no report was provided of the material testing for the gravel to be used was on the road.

In addition, the publicity board and project management fee included at Kshs.200,000 in the bills of quantities were converted for use on other activities of the project. No justification or explanations was provided for the change of specifications in the bill of quantities. As a result, no publicity board was erected making it difficult to confirm the implementation and existence of the project.

Further, audit inspection conducted on 17 August, 2023 revealed; contrary to the signed inspection and acceptance report dated 05 April, 2023; that the gravel material used on the road, was of poor quality, loose and easily swept away by heavy rains. While the progress report dated on 21 April, 2023 instructed the contractor to improve on the drainage system on the road, this had not been done as at the time of audit.

In the circumstances, value for money was not obtained from the expenditure on the project.

## **9. Construction of Ortum Mission Footbridge**

The Management awarded a contract of Kshs.9,946,014 for the construction of Ortum Mission Footbridge. However, review of documentation provided on the project revealed that the requisition for the construction of the footbridge did not provide for the estimated length of the footbridge in meters (m) while the signed contract agreement did not provide for the contract period, indicating the commencement and completion dates for the project.

Also, the signed payment schedule to account for Kshs.100,000 field allowance for Ministry of Roads and Public Works staff and expenditure returns on contingencies of the

project totaling Kshs.300,000 were not provided. It was therefore not possible to confirm how the amounts were utilized during the execution of the works.

In addition, audit inspection conducted on 07 August, 2023 revealed that the contractor constructed only 42 meters steel trusses fabrication instead of 48 meters span hoisted with approximately 4 Meters above river valley all valued at Kshs.5,052,500 as provided in the bills of quantities. This resulted in an unaccounted for length of 6 meters per steel truss totaling to approximately Kshs.631,572.

In the circumstances, value for money could not be ascertained from the implementation of the project.

#### **10. Supply and Delivery of ECDE Supplies and Deliveries across the County**

The Management made payments to various suppliers amounting to Kshs.5,898,204 for supply of three thousand nine hundred and thirty-four (3,934) kindergarten chairs procured through request for quotation method. However, the market survey done by the procurement unit indicated the price per chair as Kshs.900 but the actual average procurement price for the supplies was Kshs.1,499 per chair leading to an excess of Kshs.599 per chair which translates to approximately 67% above the market survey pricing resulting to possible loss of public funds Kshs.2,356,466 contrary to Section 54 (2) of the Public Procurement and Asset Disposal Act, 2015 which provides that standard goods, services and works with known market prices shall be procured at the prevailing market price.

In this circumstance, the Management breached the law.

#### **11. Procurement of Rig and Truck for Borehole Drilling**

During the year under review, the Management procured a rig and truck of chassis No. 16/23-24 and LZZ5BLMF2PA117499 from a supplier at contract sum of Kshs.41,884,000. However, the county management did not provide the original logbook for the truck as evidence of ownership. Further, there was no post-delivery inspection report from county public works department to confirm the suitability of rig and truck.

In total, there were two drilling rigs which are fully functional. However, the county management continued to award contracts for the provision of drilling services to twenty-five (25) private companies with a total expenditure of Kshs.56,416,210 during the financial year. No justification or explanation was provided for awarding the contracts while the drilling rigs were fully operational.

In addition, a cost benefit analysis indicated that the County Management incurred a cost of Kshs.37,002,500 when it deployed the rigs to drill nineteen (19) boreholes at an estimated cost of Kshs.1,947,500 for each borehole. Comparatively, the cost matched closely the amount incurred for drilling a borehole using private contractors and therefore the County Executive was not benefiting from owning the rigs.

As result, value for money may not have been achieved from owning and using departmental drilling machines.

## **12. Grounded Motor Vehicles**

During the year under review, it was noted that the county executive had one hundred and eighty-five (185) motor vehicles out of which fifty-one (51) were unserviceable and had remained grounded for a long period of time. Further, no explanation was given why those grounded vehicles had not been disposed despite continuously depreciating and losing their value due to wear and tear.

Audit verification on the grounded vehicles, conducted on 24 August, 2023 confirmed that the vehicles had degenerated due to vandalism of mechanical and body parts which made it difficult for possible rehabilitation.

Under the circumstance, the valuation of the grounded motor vehicles included in the records of the County Executive could not be ascertained.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **1. Weak IT Internal Controls**

Review of the Information Technology environment revealed that the County Executive of West Pokot uses Revenue Management System, Hospital Integrated Management System, E-mail Management System, Integrated Financial Management Information System and Integrated Payroll and Personnel Data to manage its operations.

However, the County Executive did not have ICT Policy, Business Continuity Plan, Disaster Recovery Plan, IT security/risk management policy and approved IT steering committee to ensure proper functionality and security of IT systems and equipment.

In addition, the Data Centre had no fire suppressors and cooling systems despite a contract signed on the 10 January 2019 between the County Executive and a service provider for installation of the items.

Consequently, there was no assurance over the security of IT resources and sustainability of the systems.

## **2. Supply of Drugs**

During the year under review, an amount of Kshs.45, 301,516 was paid to Kenya Medical Supplies Authority (KEMSA) for the supply and delivery of medical drugs to various facilities within the county. Included in the payments were supplies made to County Medical stores and Kapenguria District Hospital of Kshs.6,770,356 and Kshs.5,110,076 respectively for which review of the stores records for the deliveries revealed the following unsatisfactory matters;

- i. The Kapenguria District Hospital had a hospital management system in place but the receiving functionality of the pharmacy module was not operational. In addition, the system could dispense drugs to negative balances.
- ii. The head of pharmacy at the hospital at the time did not have user credentials to operate the system and had to rely on another staff to access the system which breached confidentiality of user login details and responsibility of accountability.
- iii. Internal control system in place was weak as the store could be accessed by any staff and no CCTV cameras existed for security purposes.
- iv. The County Store bin cards were not properly maintained as some deliveries could not be traced to the bin cards and the information in them was not up to date hence it was not possible to confirm the correctness of the balances in the store.
- v. The Kapenguria District Hospital's bin card balances did not match the amounts that were in the shelves as the physical count reflected balances that were very low compared with the bin card balances for example Fluconazole capsules 200mg bin card balance as at 23 August, 2023 was two hundred and twelve (212) while the physical count balance was one hundred and twenty-three (123) giving a variance of 89; Lignocaine 2% injection bin card reflected a balance of one thousand one hundred and seventy (1170) units while the physical count balance was four hundred and thirty eight (438) units leading to a variance of seven hundred and thirty-two (732) units.
- vi. No current or prior year stock-take reports existed.

In the circumstances, it was not possible to ascertain the actual delivery, existence and use of the drugs supplied as the internal controls in place were not reliable.

### **3. County Budget and Economic Forum (CBEF)**

The County Executive constituted a County Budget and Economic Forum (CBEF) on 29 June, 2018 in line with Section 137 of the Public Finance Management Act, 2012 for with the main role being preparation of the county plans, the County Fiscal Strategy Paper and the Budget Review and Outlook Paper. However, there was no evidence that the County Budget and Economic Forum played their role as envisaged as no forum meeting minutes, attendance registers and reports were provided for audit review.

In the circumstances, the budget making process internal controls were not working as intended.

### **4. Failure to Establish the Public Finance Management Standing Committee**

The County Executive Management failed to establish Public Finance Management Standing Committee to provide strategic guidance on public finance management matters as required by Regulation 18(1) of the Public Finance Management (County Government) Regulations, 2015.

The Management of the County therefore did not benefit from the expertise of a properly constituted Committee.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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**

The 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 the 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, the Management is responsible for assessing the County Executive's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to dissolve the County Executive or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Company to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

09 February, 2024



*West Pokot County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2023*

**9. Statement of Receipts and Payments for the year ended 30<sup>th</sup> June 2023**

		<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Notes</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Receipts</b>			
Exchequer releases (Transfers from the CRF)	<b>1</b>	6,322,620,939	6,629,278,531
Miscellaneous receipts	<b>2</b>		115,000,267
<b>Total receipts</b>		<b>6,322,620,939</b>	<b>6,744,278,798</b>
<b>Payments</b>			
Compensation of employees	<b>3</b>	2,471,619,899	2,580,026,894
Use of goods and services	<b>4</b>	1,232,710,350	1,069,338,095
Transfers to other government entities	<b>5</b>	589,302,358	1,289,648,256
Other grants and transfers	<b>6</b>	491,307,940	583,099,000
Social security benefits	<b>7</b>	42,651,894	54,935,556
Acquisition of assets	<b>8</b>	1,521,645,141	1,016,793,841
<b>Total payments</b>		<b>6,349,237,582</b>	<b>6,593,841,642</b>
<b>Surplus/Deficit</b>		<b>(26,616,643)</b>	<b>150,437,156</b>

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 6/12/2023 and signed by:



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



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

*West Pokot County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2023*

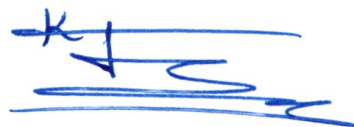
10. Statement of Assets and Liabilities as at 30<sup>th</sup> June 2023

		2022 - 2023	2021 - 2022
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	9A	179,859,781	799,052,389
<b>Total cash and cash equivalent</b>		<u>179,859,781</u>	<u>799,052,389</u>
<b>Total financial assets</b>		<u>179,859,781</u>	<u>799,052,389</u>
<b>Financial liabilities</b>			
Deposits and retentions	10	101,754,674	38,987,376
<b>Net financial assets</b>		<u>78,105,107</u>	<u>760,065,013</u>
<b>Represented by</b>			
Prior Year Adjustments (Balance B/F)	11	104,721,750	609,627,857
Surplus/deficit for the year		(26,616,643)	150,437,156
<b>Net financial position</b>		<u>78,105,107</u>	<u>760,065,013</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 6/12 2023 and signed by:



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



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

*West Pokot County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2023*

**11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2023**

		2022 - 2023	2021 - 2022
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Exchequer releases (Transfers from the CRF)	1	6,322,620,939	6,629,278,531
Miscellaneous receipts	2		115,000,267
<b>TOTAL</b>		<b>6,322,620,939</b>	<b>6,744,278,798</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	2,471,619,899	2,580,026,894
Use of goods and services	4	1,232,710,350	1,069,338,095
Transfers to other government units	5	589,302,358	1,289,648,256
Other grants and transfers	6	491,307,940	583,099,000
Social security benefits	7	42,651,894	54,935,556
<b>TOTAL</b>		<b>4,827,592,441</b>	<b>5,577,047,801</b>
<b>Adjusted for:</b>			
Increase/(decrease) in deposits and retentions	13	62,767,297	(24,149,646)
<b>Net cash flow from operating activities</b>		<b>1,557,795,796</b>	<b>1,143,081,351</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	8	1,521,645,141	1,016,793,841
<b>Net cash flows from investing activities</b>		<b>1,521,645,141</b>	<b>1,016,793,841</b>
<b>Net increase in cash and cash equivalents</b>		<b>36,150,654</b>	<b>126,287,510</b>
<b>Cash and cash equivalents at beginning of the year</b>	12	<b>143,709,127</b>	<b>672,764,879</b>
<b>Cash and cash equivalents at end of the year</b>		<b>179,859,781</b>	<b>799,052,389</b>

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 6/12/ 2023 and signed by:



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



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

**West Pokot County Executive  
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**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup>  
June 2023**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>Receipts</b>						
Exchequer releases (Transfers from the CRF)	6,539,490,854	77,359,049	6,616,849,903	6,322,620,939	294,228,963	96%
Other receipts	170,000,000	-	170,000,000	-	-	-
<b>Total</b>	<b>6,709,490,854</b>	<b>77,359,049</b>	<b>6,786,849,903</b>	<b>6,322,620,940</b>	<b>294,228,963</b>	<b>93%</b>
<b>Payments</b>						
Compensation of employees	2,730,237,003	(252,375,477)	2,477,861,526	2,471,619,899	6,241,627	99%
Use of goods and services	933,688,966	385,080,526	1,318,769,492	1,232,710,350	86,059,142	93%
Transfers to other government units	913,759,046	- 210,517,277	703,241,769	589,302,358	113,939,411	84%
Other grants and transfers	444,500,000	31,000,000	475,500,000	491,307,940	(15,807,940)	103%
Social security benefits	42,654,628	-	42,654,628	42,651,894	2,734	100%
Acquisition of assets	1,640,651,211	128,171,277	1,768,822,488	1,521,645,141	247,177,347	86%
Other payments	4,000,000	- 4,000,000	-	-	-	-
<b>Total</b>	<b>6,709,490,854</b>	<b>77,359,049</b>	<b>6,786,849,903</b>	<b>6,349,237,582</b>	<b>437,612,321</b>	
<b>Surplus/(Deficit)</b>				<b>(26,616,643)</b>		

The County Executive's financial statements were approved on 6/12/23 2023 and signed by:



Name: Priscillah Mungo  
Chief Officer – Finance



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

**West Pokot County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2023**

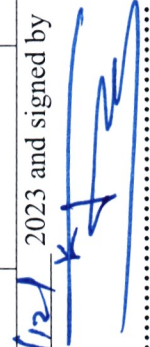
**12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2023**

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>Receipts</b>						
Exchequer releases (Transfers from the CRF)	4,098,928,181	204,893,737	4,303,821,918	4,291,928,306	11,893,612	100%
Other receipts	119,000,000		119,000,000			0%
<b>Total</b>	<b>4,217,928,181</b>	<b>204,893,737</b>	<b>4,422,821,918</b>	<b>4,291,928,306</b>	<b>11,893,612</b>	<b>97%</b>
<b>Payments</b>						
Compensation of employees	2,730,237,003	(252,375,477)	2,477,861,526	2,471,619,899	6,241,627	100%
Use of goods and services	933,688,966	341,582,426	1,275,271,392	1,191,818,146	83,453,246	93%
Transfers to other government units	53,647,584	88,686,788	142,334,372	114,924,258	27,410,114	81%
Other grants and transfers	444,500,000	31,000,000	475,500,000	491,307,940	(15,807,940)	103%
Social security benefits	42,654,628	-	42,654,628	42,651,894	2,734	100%
Acquisition of assets	9,200,000	-	9,200,000	9,194,390	5,610	100%
Other payments	4,000,000	(4,000,000)	-	-	-	
<b>Total</b>	<b>4,217,928,181</b>	<b>204,893,737</b>	<b>4,422,821,918</b>	<b>4,321,516,527</b>	<b>101,305,391</b>	
<b>Surplus/(Deficit)</b>				<b>(29,588,221)</b>		

The County Executive's financial statements were approved on 6/12/2023 and signed by

  
.....

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

  
.....

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

*West Pokot County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2023*


**12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2023**

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 %
<b>Receipts</b>						
Exchequer releases (Transfers from the CRF)	2,440,562,673	(127,534,688)	2,313,027,985	2,030,692,633	282,335,352	84%
Other receipts	51,000,000		51,000,000			
<b>Total</b>	<b>2,491,562,673</b>	<b>(127,534,688)</b>	<b>2,364,027,985</b>	<b>2,030,692,633</b>	<b>282,335,352</b>	
<b>Payments</b>						
Use of goods and services	-	43,498,100	43,498,100	40,892,204	2,605,896	97%
Transfers to other government units	860,111,462	(299,204,065)	560,907,397	474,378,100	86,529,297	81%
Acquisition of assets	1,631,451,211	128,171,277	1,759,622,488	1,512,450,751	247,171,737	86%
<b>Totals</b>	<b>2,491,562,673</b>	<b>(127,534,688)</b>	<b>2,364,027,985</b>	<b>2,027,721,055</b>	<b>336,306,930</b>	
<b>Surplus/(Deficit)</b>				<b>2,971,578</b>		

The County Executive's financial statements were approved on 6/12/2023 and signed by:

  
.....

**Name: Priscillah mungo**  
**Chief Officer – Finance**

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

*West Pokot County Executive*  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2023**

**13. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2023**

Programme/SP	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	Percentage Utilization
	2022/2023 KShs	2022/2023 KShs	2022/2023 KShs	2022/2023 KShs	KShs	%
<b>Programme 1-COUNTY EXECUTIVE</b>						
SP 1 - (General Administration, planning and Support Services)	479,243,710	36,500,000	515,743,710	478,515,867	37,227,843	92.78%
SP 2 -(County Public service Board	18,597,120	-	18,597,120	14,949,348	3,647,772	80.39%
SP 3 -(County Executive affairs)	33,537,415	17,000,000	50,537,415	47,994,629	2,542,786	94.97%
SP 4-(Liasion and Intergovernmental service)	11,482,615	3,000,000	14,482,615	13,713,790	768,825	94.69%
<b>TOTAL</b>	<b>542,860,860</b>	<b>56,500,000</b>	<b>599,360,860</b>	<b>555,173,634</b>	<b>44,187,226</b>	<b>92.63%</b>
<b>Programme 2 - FINANCE &amp; ECONOMIC PLANNING</b>						
SP 1 (General Administration, planning and Support Services	290,472,183	154,745,391	445,217,574	388,033,370	57,184,204	87.16%
SP 2-(Treasury Accounting Services)	4,859,823	1,900,000	6,759,823	6,676,992	82,831	98.77%
SP 3-(Supply Chain Management services)	2,868,000	5,500,000	8,368,000	8,140,080	227,920	97.28%
SP 4-(Resource Mobilization)	7,860,000	4,000,000	11,860,000	11,626,310	233,690	98.03%
SP 5-(Internal Audit services)	4,043,600	2,000,000	6,043,600	5,874,150	169,450	97.20%

**West Pokot County Executive  
Annual Report and Financial Statements  
For the year ended June 30, 2023**

SP 6-(Budget Formulation services)	9,446,000	6,000,000	15,446,000	14,469,980	976,020	93.68%
SP 7-(Economic Planning)	14,479,832	14,841,432	29,321,264	24,167,679	5,153,585	82.42%
SP 8-(Monitoring and Evaluation)	2,800,000	29,809,470	32,609,470	32,607,000	2,470	99.99%
<b>TOTAL</b>	<b>336,829,438</b>	<b>218,796,293</b>	<b>555,625,731</b>	<b>491,595,561</b>	<b>64,030,170</b>	<b>88.48%</b>
<b>Programme 3 - ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE</b>						
SP 1(General Administration, planning and Support Services)	84,040,881	2,050,000	86,090,881	86,221,808	130,927	100.15%
SP 2(Road Transport)	204,857,782	104,409,410	309,267,192	309,023,100	244,092	99.92%
SP 3(CONSTRUCTION OF BRIDGES)	41,806,858	32,184,172	73,991,030	72,007,844	1,983,186	97.32%
SP 5-(Ward Specific Projects)	262,884,179	80,619,522	182,264,657	178,915,300	3,349,357	98.16%
<b>TOTAL</b>	<b>593,589,700</b>	<b>58,024,060</b>	<b>651,613,760</b>	<b>646,168,052</b>	<b>5,445,708</b>	<b>99.16%</b>
<b>Programme 4 - HEALTH AND SANITATION</b>						
SP 1(General Administration, planning and Support Services)	1,349,117,257	3,000,000	1,352,117,257	1,340,508,676	11,608,581	99.14%
SP 2-(Preventive Health Services)	86,816,000	396,000	86,420,000	85,311,160	1,108,840	98.72%
SP 3-(Curative Health Services)	257,900,069	29,456,231	287,356,300	226,295,311	61,060,989	78.75%
SP 4-(Kacheliba Sub county hospital)	12,940,000	1,000,000	13,940,000	12,792,943	1,147,057	91.77%
SP 5-(Sigor Sub county hospital)	12,860,000	1,000,000	13,860,000	12,672,154	1,187,846	91.43%
SP 6-(Chepareria Sub county hospital)	12,860,000	1,000,000	13,860,000	13,771,745	88,255	99.36%

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SP 7(Facility Improvement Fund)	76,100,000	4,600,000	80,700,000	70,581,236	10,118,764	87.46%
SP 8(Ward Specific)	103,620,019	10,670,697	114,290,716	88,448,550	25,842,166	77.39%
<b>TOTAL</b>	<b>1,912,213,345</b>	<b>50,330,928</b>	<b>1,962,544,273</b>	<b>1,850,381,775</b>	<b>112,162,498</b>	<b>94.28%</b>
<b>Programme 5 - EDUCATION AND TECHNICAL TRAINING</b>						
SP 1(General Administration, planning and Support Services)	438,617,220	8,310,858	446,928,078	391,720,184	55,207,894	87.65%
SP 2 -(ECD Services)	38,959,648	500,000	39,459,648	38,441,609	1,018,039	97.42%
SP 3-(Youth Vocational training)	38,305,408	4,000,000	34,305,408	34,300,450	4,958	99.99%
SP 4-(Bursary Fund)	440,500,000	-	440,500,000	440,500,000	-	100.00%
SP 5 - (Ward specific)	112,050,000	20,779,199	132,829,199	119,827,497	13,001,702	90.21%
<b>TOTAL</b>	<b>1,068,432,276</b>	<b>25,590,057</b>	<b>1,094,022,333</b>	<b>1,024,789,740</b>	<b>69,232,593</b>	<b>93.67%</b>
<b>Programme 6 - AGRICULTURE AND IRRIGATION</b>						
SP 1 - (General Administration, planning and Support Services)	95,686,450	4,800,000	90,886,450	89,862,314	1,024,136	98.87%
SP 2-(Crop Development and Management)	466,179,720	155,765,400	310,414,320	298,291,331	12,122,989	96.09%
SP 3-(Cash Crop Production(Special Programs)	3,142,000	-	3,142,000	3,134,738	7,262	99.77%
SP 4 -(Ward specific)	2,000,000	25,597,973	27,597,973	27,589,765	8,208	99.97%
<b>TOTAL</b>	<b>567,008,170</b>	<b>134,967,427</b>	<b>432,040,743</b>	<b>418,878,148</b>	<b>13,162,595</b>	<b>96.95%</b>
<b>Programme 7 - PASTORAL ECONOMY</b>						
SP 1 - (General Administration)	90,773,653	3,685,600	87,088,053	85,978,127	1,109,926	98.73%

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planning and Support Services)										
SP 2 - (Livestock production and Range Management)	110,671,742	35,859,304	-	74,812,438	68,534,127	6,278,311	91.61%			
SP 3-(Livestock Disease management)	5,718,400	1,000,000		6,718,400	6,653,783	64,617	99.04%			
SP 4-(Fisheries Development)	434,400	2,000,000		2,434,400	2,150,000	284,400	88.32%			
SP 5-(Nasukuta Livestock Improvement Center)	528,000	1,000,000		1,528,000	1,431,980	96,020	93.72%			
SP 6 -(Ward specific)	27,650,000	25,712,571		53,362,571	43,672,445	9,690,126	81.84%			
SP 7 -(Dairy Development(Special Programmes)	1,842,000	2,000,000		3,842,000	3,758,944	83,056	97.84%			
<b>TOTAL</b>	<b>237,618,195</b>	<b>7,832,333</b>	<b>-</b>	<b>229,785,862</b>	<b>212,179,406</b>	<b>17,606,456</b>	<b>92.34%</b>			
<b>Programme 8 - TRADE, INDUSTRIALISATION, INVESTMENT &amp; COOPERATIVES DEVELOPMENT</b>										
SP 1 - (General Administration ,planning and Support Services)	82,737,137	500,000	-	82,237,137	81,847,829	389,308	99.53%			
SP 2-(Cooperative Development)	324,192,787	276,000,000	-	48,192,787	10,998,911	37,193,876	22.82%			
SP 3 - (Trade,Licence and Market Development)	6,360,000	-		6,360,000	5,736,200	623,800	90.19%			
SP 4-(Ward specific)	10,727,882	4,452,942		15,180,824	9,552,452	5,628,372	62.92%			
<b>TOTAL</b>	<b>424,017,806</b>	<b>272,047,058</b>	<b>-</b>	<b>151,970,748</b>	<b>108,135,392</b>	<b>43,835,356</b>	<b>68.87%</b>			
<b>Programme 9 - LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT</b>										
SP 1 - (General Administration ,planning and Support Services)	79,401,322	10,600,000	-	68,801,322	66,611,900	2,189,422	96.82%			

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SP 2 - (Land Policy and Physical Planning)	2,348,800	180,000	2,528,800	2,458,296	70,504	97.21%
SP 3 - (Housing Development)	912,000	700,000	1,612,000	1,545,200	66,800	95.86%
SP 4 - (Urban Development)	15,398,569	8,551,390	23,949,959	21,018,649	2,931,310	87.76%
SP 5 - (Kapenguria Municipality)	35,134,000	3,208,525	38,342,525	29,063,126	9,279,399	75.80%
SP 6 - (Ward specific)	5,100,000	3,690,728	8,790,728	7,187,920	1,602,808	81.77%
<b>TOTAL</b>	<b>138,294,691</b>	<b>5,730,643</b>	<b>144,025,334</b>	<b>127,885,091</b>	<b>16,140,243</b>	<b>88.79%</b>
<b>Programme 10 - WATER, ENVIRONMENT AND NATURAL RESOURCES</b>						
SP 1 - (General Administration ,planning and Support Services)	69,503,713	1,000,000	70,503,713	70,345,173	158,540	99.78%
SP 2 - (Water Supply Services)	112,733,972	3,365,735	116,099,707	96,801,081	19,298,626	83.38%
SP 3 - (Environment & Natural Resource Development)	137,081,280	105,900,000	31,181,280	30,042,050	1,139,230	96.35%
SP 4 - (Ward Specific)	131,250,000	37,035,084	168,285,084	159,729,144	8,555,940	94.92%
<b>TOTAL</b>	<b>450,568,965</b>	<b>64,499,181</b>	<b>386,069,784</b>	<b>356,917,448</b>	<b>29,152,336</b>	<b>92.45%</b>
<b>Programme 11 - YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES.</b>						
SP 1 - (General Administration ,planning and Support Services)	54,503,500	3,000,000	51,503,500	50,622,907	880,593	98.29%
SP 2 - (Tourism Development)	3,478,413	-	3,478,413	2,535,178	943,235	72.88%
SP 3 - (Gender, Youths and sports Development)	53,803,279	3,000,000	50,803,279	46,836,379	3,966,900	92.19%
SP 4 - (Culture and Social Development)	1,939,718	-	1,939,718	1,863,425	76,293	96.07%

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SP 5-(Ward Specific)	3,965,131	37,913,067	41,878,198	40,856,397	1,021,801	97.56%
<b>TOTAL</b>	<b>117,690,041</b>	<b>31,913,067</b>	<b>149,603,108</b>	<b>142,714,286</b>	<b>6,888,822</b>	<b>95.40%</b>
<b>Programme 12 - COUNTY PUBLIC SERVICE, ICT AND DICENTRALISED UNITS</b>						
SP 1 - (General Administration ,planning and Support Services)	250,213,139	-	233,433,139	229,350,156	4,082,983	98.25%
SP 2-(Human Resource)	1,944,000	-	1,944,000	1,763,741	180,259	90.73%
SP 3-(Legal Services)	8,862,000	500,000	9,362,000	3,877,810	5,484,190	41.42%
SP 4 - (Records Management)	644,000	500,000	1,144,000	1,031,757	112,243	90.19%
SP 5-(Communication Services)	840,000	300,000	1,140,000	1,044,215	95,785	91.60%
SP 6 - (ICT Infrastructure Connectivity)	1,816,422	900,000	2,716,422	2,471,911	244,511	91.00%
SP 7 - (Field Administration)	11,167,680	4,000,000	15,167,680	14,203,833	963,847	93.65%
SP 8-(Morgage)		80,000,000	80,000,000	80,000,000		100.00%
<b>TOTAL</b>	<b>275,487,241</b>	<b>69,420,000</b>	<b>344,907,241</b>	<b>333,743,423</b>	<b>11,163,818</b>	<b>96.76%</b>
<b>Programme 13 -SPECIAL PROGRAMMES AND DIRECTORATES</b>						
SP 1 - (General Administration ,planning and Support Services)	19,134,126	7,161,670	11,972,456	11,972,456	-	100.00%
SP 5 - (Emergency and disaster response)	5,250,000	39,800,000	45,050,000	40,846,840	4,203,160	90.67%
SP 6 -(Peace building and reconciliation)	5,826,000	7,761,670	13,587,670	13,576,000	11,670	99.91%
SP 7 - (Resource mobilization and Coordination)	4,030,000	-	4,030,000	3,773,000	257,000	93.62%

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SP 8(Gender and special needs)	10,640,000		10,640,000	10,507,330	132,670	98.75%
<b>TOTAL</b>	<b>44,880,126</b>	<b>40,400,000</b>	<b>85,280,126</b>	<b>80,675,626</b>	<b>4,604,500</b>	<b>94.60%</b>
<b>GRAND TOTAL</b>	<b>6,709,490,854</b>	<b>77,359,049</b>	<b>6,786,849,903</b>	<b>6,349,237,582</b>	<b>437,612,321</b>	<b>93.55%</b>

#### **14. 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.

**Significant Accounting Policies (Continued)**

**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. In the period under review there were no repayments of borrowing.

**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 County Executive and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**Significant Accounting Policies (Continued)**

**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. There were no third-party payments in the period under review.

**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 30<sup>th</sup> June 2023, this amounted to KShs101,754,674 compared to KShs 38,987,376 in prior period as indicated on note 11.

**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.

**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.

**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 23<sup>rd</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There was one supplementary budget 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, there were no errors that have been corrected.

**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.

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15. Notes to the Financial Statements

1. Transfer from the CRF

	2022 - 2023	2021 - 2022
	Kshs	Kshs
Total exchequer releases for quarter 1	425,283,071	1,105,319,971
Total exchequer releases for quarter 2	1,469,178,363	1,041,551,914
Total exchequer releases for quarter 3	1,149,256,876	1,040,172,695
Total exchequer releases for quarter 4	3,278,902,629	3,442,233,951
<b>Total</b>	<b>6,322,620,939</b>	<b>6,629,278,531</b>

2. Miscellaneous Receipts

	2022 - 2023	2021 - 2022
	Kshs	Kshs
<b>Other Receipts</b>		
Own source revenue	-	113,705,713
Returned CRF issues	-	1,294,554
<b>Total</b>	<b>-</b>	<b>115,000,267</b>

3. Compensation of Employees

	2022 - 2023	2021 - 2022
	Kshs	Kshs
Basic salaries of permanent employees	2,324,173,639	2,296,991,022
Basic wages of temporary employees	147,446,260	283,035,872
<b>Total</b>	<b>2,471,619,899</b>	<b>2,580,026,894</b>

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

**4. Use of Goods and Services**

	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>KShs</b>
Utilities, supplies and services	25,776,504	38,042,116
Communication, supplies and services	4,698,625	6,326,385
Domestic travel and subsistence	374,509,264	291,726,413
Foreign travel and subsistence	9,658,337	6,310,035
Printing, advertising and information supplies & services	14,622,138	21,018,882
Rentals of produced assets	9,709,000	6,540,000
Training expenses	18,346,714	19,156,508
Hospitality supplies and services	49,561,210	34,540,255
Insurance costs	137,279,912	86,022,599
Specialized materials and services	356,231,598	357,405,830
Office and general supplies and services	29,863,281	44,801,368
Fuel, oil and lubricants	108,386,202	56,204,075
Other operating expenses	16,621,405	31,394,843
Routine maintenance – vehicles and other transport equipment	63,275,388	49,843,749
Routine maintenance – other assets	14,170,772	20,005,037
<b>Total</b>	<b>1,232,710,350</b>	<b>1,069,338,095</b>

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

**5. Transfer to other Government entities**

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
<b>Transfers to county government entities</b>		
West Pokot County Assembly	-	670,548,179
West Pokot Cooperative and Development Fund	-	25,000,000
<b>Transfers to other counties</b>		
Current Grants to Government Agencies and other Levels of Government	34,419,849	57,022,955
Capital Grants to Government Agencies and other Levels of Government	471,029,809	533,627,122
Other Current Transfers, Grants and Subsidies	80,000,000	3,450,000
Other Capital Transfers, Grants and Subsidies	3,852,700	
<b>Total</b>	<b>589,302,358</b>	<b>1,289,648,256</b>

**6. Other Grants and Transfers**

	2022 - 2023	2021 - 2022
	Kshs	Kshs
Scholarships and other educational benefits	455,500,000	573,100,000
Emergency relief and refugee assistance	35,807,940	9,999,000
<b>Total</b>	<b>491,307,940</b>	<b>583,099,000</b>

**7. Social Security Benefits**

	2022 - 2023	2021 - 2022
	Kshs	Kshs
Government Pension and Retirement Benefits	42,651,894	54,935,556
<b>Total</b>	<b>42,651,894</b>	<b>54,935,556</b>

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**8.Acquisition of Assets**

<b>Non- financial assets</b>	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	299,446,278	178,783,768
Refurbishment of buildings	10,326,888	5,850,738
Construction of roads	468,908,977	291,589,470
Construction and civil works	320,615,718	268,424,252
Purchase of vehicles and other transport equipment	152,195,000	69,829,348
Purchase of office furniture and general equipment	19,558,131	23,310,019
Purchase of specialized plant, equipment and machinery	117,911,997	78,969,473
Purchase of certified seeds, breeding stock and live animals	125,284,252	97,436,823
Research, studies, project preparation, design & supervision	3,997,900	1,499,950
Acquisition of land	3,400,000	1,100,000
<b>Total acquisition of assets</b>	<b>1,521,645,141</b>	<b>1,016,793,841</b>

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

**9. Cash and Bank Balances**

**9A. Bank Balances**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2022 - 2023</b>	<b>Indicate whether recurrent, Development, deposit, receipts etc.</b>	<b>2021 - 2022</b>
	<b>Kshs</b>		<b>KShs</b>
Central Bank of Kenya, Ac no 1000171577 KShs West Pokot County Revenue Fund Account	-	Revenue	603,490,886
Central Bank of Kenya, Ac no 1000171127 KShs West Pokot County Recurrent Account	393,483	Recurrent	22,984,263
Central Bank of Kenya, Ac no 1000171038 KShs West Pokot County Development Account	46,491,403	Development	28,868,114
Central Bank of Kenya Ac no 1000314109 KSh West Pokot County KRB Account	-	Development	-
Central Bank of Kenya, Ac no 1000369027 KSh West Pokot County Youth Polytechnic Account	379,478	Development	379,478
Central Bank of Kenya, Ac no 1000314966 KSh West Pokot County THS Health Facility Account	-	Development	36,347,678
Central Bank of Kenya, Ac no 1000369035 KSh West Pokot County Climate Smart Account	1	Development	1
Central Bank of Kenya, Ac no 1000369043 KSh West Pokot County ASDSP Account	-	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	30,358,630	Recurrent	67,508,711

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Central Bank of Kenya, Ac no 1000465058 KSh West Pokot County Covid 19 Emergency Response Account	7,121		417,121
Central Bank of Kenya, Ac no 1000523972 KSh West Pokot County Emergency Locust Response Account	-	Development	-
Central Bank of Kenya, Ac no 1000491558 KSh West Pokot County Climate Change Account	-		
Central Bank of Kenya, Ac no 1000422138 KSh West Pokot County Deposit and Suspense Account	7,109,244		
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account	474,991	Revenue	68,760
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	94,645,430	Deposit	38,987,377
<b>Total</b>	<b>179,859,781</b>	<b>-</b>	<b>799,052,389</b>

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**9B. Other Bank Balance Disclosures**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>Indicate whether Rec, Dev, Dep etc.</b>	<b>2022-2023</b>	<b>2021-2022</b>
			<b>Kshs</b>	<b>Kshs</b>
Kenya Commercial Bank Kapenguria Ac No. 1226536425 West Pokot County ASDSP II	1226536425	Development	12,208,272	29,609,620
Kenya Commercial Bank Kapenguria Ac No. 1260549933 West Pokot County Health Facilities Account	1260549933	Operations	706	621
Kenya Commercial Bank Kapenguria Ac no.1151279188 West Pokot County HSSF West Pokot County	1151279188	Operations	581	8,279,724
Kenya Commercial Bank Kapenguria Ac No. 1267071362 West Pokot County Kacheliba Sub-County FIF Operations Account	1267071362	Operations	144,146	143,697
Kenya Commercial Bank Kapenguria Ac No. 1267071257 West Pokot County Chepareria Sub-County FIF Operations Account	1267071257	Operations	1,975,214	17,343
Kenya Commercial Bank Kapenguria Ac no. 1182402844 Kapenguria County Referral Hospital Operations Account	1182402844	Operations	15,542,963	8,203,994
Kenya Commercial Bank Kapenguria Ac no. 1267071141 Sigor Sub County	1267071141	Operations	484,584	131

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Hospital FIF Operations Account				
Kenya Commercial Bank Kapenguria Ac No. 1226090583 West Pokot County Climate Smart Account	1226090583	Development	56,859,351	74,431,015
Kenya Commercial Bank Kapenguria Ac no. 1239995326 West Pokot Nasukuta EU IDEAS	1239995326	Development	14,074,679	31,038,300
Kenya Commercial Bank Kapenguria Ac. No. 1259776697 Kapenguria Municipality- KUSP UIG Account	1259776697	Recurrent	26,417	14,246
Kenya Commercial Bank Kapenguria Ac no. 1259776840 Kapenguria Municipality-KUSP UDG Account	1259776840	Development	18,559,250	39,089,723
Cooperative Bank Kapenguria Ac no. 01141852266100 WPC Emergency Locust Response	1141852266100	Development	38,343,432	12,292,914
Kenya Commercial Bank Kapenguria Ac No. 1268529370 West Pokot Sub Hospital Operations account	1268529370	Operations	3,845,599	3,117,198
Cooperative Bank Kapenguria Ac no. 01141694710300 WPC Executive Staff Car Loan and Mortgage Account (Loan)	1141694710300	Operations	3,676,309	8,222,895

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Cooperative Bank Kapenguria Ac no. 01141694710301 WPC Executive Staff Car Loan and Mortgage Account (Repayment)	1141694710301	Operations	17,423,623	38,716,417
Kenya Commercial Bank Kapenguria Ac No. 1257402498 West Pokot County Cooperative Development Fund Account	1257402498	Development	14,884,455	7,136,055
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	142,152	
Equity Bank Kapenguria Ac no. 1070262229797 WPC Bursary and Infrastructure Development Fund	1070262229797	Operations	6,114	4,831
Equity Bank Kapenguria Ac No. 0330193456897 Sigor Youth Polytechnic	0330193456897	Operations	12,175	
Kenya Commercial Bank Kapenguria Ac No. 1112740147 Chepareria Youth Polytechnic	1112740147	Operations	2,111,092	
Kenya Commercial Bank Kapenguria Ac No. 11108666852	11108666852	Operations	5,385,271	

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Kapenguria Youth Polytechnic				
Kenya Commercial Bank Kapenguria Ac No. 1110835574 Ortum Youth Polytechnic	1110835574	Operations	4,633,206	
Kenya Commercial Bank Kapenguria Ac No. 1110985231 Sina Youth Polytechnic	1110985231	Operations	457,377	
Kenya Commercial Bank Kapenguria Ac No. 1111077630 Kodich Youth Polytechnic	1111077630	Operations	2,231,197	
Kenya Commercial Bank Kapenguria Ac No. 1310131546 Tamugh Youth Polytechnic	1310131546	Operations	3,507,688	
<b>Total</b>			<b>222,263,603</b>	<b>260,318,724</b>

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

**10. Deposits and Retention**

	2022 - 2023		2021- 2022	
	Kshs		Kshs	
Deposits				
Retention Monies		101,754,674		38,987,376
<b>Total</b>		<b>101,754,674</b>		<b>38,987,376</b>
<b>Ageing analysis for</b>				
<b>Ageing analysis: (deposits and retentions)</b>	<b>Current Year</b>	<b>% of the Total</b>	<b>Comparative Year</b>	<b>% of the Total</b>
Under one year	75,206,934	74%	12,742,321	33%
1-2 years	302,685	0%		%
2-3 years		%		%
Over 3 years	26,245,055	26%	26,245,055	67%
<b>Total (tie to above total)</b>	<b>101,754,674</b>		<b>38,987,376</b>	

**11. Prior Year Adjustments**

Description Of the Error	Balance B/F	Adjustments	Adjusted
	FY 2021-2022 as per audited financial statements	During the year relating to prior periods	Balance B/F
			FY 2021-2022
	Kshs	Kshs	Kshs
Bank Account Balances	799,052,389		
CRF Opening Balance		(603,490,886)	(603,490,886)
Retention Opening Balance		(38,987,377)	(38,987,377)
CRF Returned Issues (County Executive)		(51,852,376)	(51,852,376)
<b>Total</b>	<b>799,052,389</b>	<b>(694,330,639)</b>	<b>104,721,750</b>

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**12. Cash and Cash Equivalent at the beginning of the year**

	2022 - 2023	2021 - 2022
	Kshs	Kshs
Prior year Adjustment	104,721,750	609,627,857
Retention Opening Balance	38,987,377	
<b>Total</b>	<b>143,709,127</b>	<b>609,627,857</b>

**13. Increase/ (Decrease) in Deposits and Retention**

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	38,987,377	63,137,022
Deposits and Retention as at 30 <sup>th</sup> June (B)	101,754,674	38,987,376
Increase/ (Decrease) in Deposits and Retentions C= B-A	<b>62,767,297</b>	<b>-</b>

**Other Important Disclosures**

**1.External Assistance**

	2022 2023	2021 2022
Description	Kshs	Kshs
External Assistance received as Loans and Grants	237,373,400	331,994,202
<b>Total</b>	<b>237,373,400</b>	<b>331,994,202</b>

**a) External assistance relating to loans and grants**

	2022 2023	2021 2022
Description	Kshs	Kshs
External Assistance received as Grants	237,373,400	331,994,202
<b>Total</b>	<b>237,373,400</b>	<b>331,994,202</b>

**b) Classes of providers of external assistance**

	2022 2023	2021 2022
Description	Kshs	Kshs
International Assistance Organization	237,373,400	260,186,270
National Assistance Organization	-	71,807,932
<b>Total</b>	<b>237,373,400</b>	<b>331,994,202</b>

**c) Purpose and use of external assistance.**

	2022 2023	2021 2022
Description	Kshs	Kshs
Transfers to Other Government Entities	237,373,400	331,994,202
<b>Total</b>	<b>237,373,400</b>	<b>331,994,202</b>

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**Other Important Disclosures**

**2. 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**

	2022 2023	2021 2022
	Kshs	Kshs
<b><u>Transfers To Related Parties</u></b>		
Transfers to County Assembly		670,548,179
Transfers to Kapenguria Water and Sewerage Services)	1,800,000	-
<b>Total Transfers to Related Parties</b>	<b>1,800,000</b>	<b>670,548,179</b>
<b><u>Transfers from Related Parties</u></b>		
Transfers from the CRF	6,322,620,939	6,643,361,669
<b>Total Transfers from Related Parties</b>	<b>6,322,620,939</b>	<b>6,643,361,669</b>

**Other Important Disclosures**

**3.Establishment of other County Government Entities**

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

<b>Entity</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
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

**4.Contingent Liabilities (Annex 5)**

<b>Contingent Liabilities</b>	<b>FY 2022 2023</b>	<b>FY 2021 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Court Case Against the Entity	43,447,111	-
<b>Total</b>	<b>43,447,111</b>	<b>-</b>

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**16. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.	Non-Compliance with the One-Third of Basic Salary Rule	This issue arised from superannuation scheme and loans on tax relief. The Human Resource Management section has taken initiative to ensure all staff do not earn salary below one third of their basic salary.	Not Resolved	
2.	Non-Compliance with the Law on Fiscal Responsibility - Wage Bill	The county government is determined to bring down wage bill to the required limit of 35%. This will be achieved by,  1. Strictly adhering to the staff establishment in place to avoid over employment and duplication of job responsibilities that has seen the rise of wage bill  2. Contract renewals to be done on areas of critical need.  3. Partnering with finance (revenue department) to increase on collection to avert the increase wage bill	Resolved	July 2023
3.	Revenue Management System			

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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)
4.1	Stalled Construction of Kapkoris - Makutano Water Supply Project	-The project is ongoing. It is 82% complete. Some of the observable outstanding works will be completed within the contract period and all defects cured.	Not resolved	
4.2	Irregular Replacement of Rig and Truck Engine	-Use of direct procurement was used pursuant to section 103 (2) (d) of the Public Procurement and Asset Disposal Act, 2015. The request was approved by the accounting officer. The department had obtained a quotation (market price) from PRD Rigs Kenya who was the supplier of the original machine which informed the budget allocation. -The county executive reported the procurement to PPRA. Attached is the screenshot of the PPIP reporting profile for the item.	Resolved	November 2022
4.3	Un-utilized Piping and Extension Borehole Project	-The notification of award was made on <b>29<sup>th</sup> March, 2022</b> and the bidder acknowledged it on <b>31<sup>st</sup> March, 2022</b> . The copies of the letters are attached. -The works were carried out in Pokot North where land is communally owned. The community donated the land in which the project was executed.	Resolved	October 2022

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
4.4	Installation of Solar Panel	-The project was operational. However, one of the community members vandalized part of the infrastructure due to some disagreements with the committee. The case was reported to the area Chief and forwarded to the assistant commissioner for Mnagei Division.	Not Resolved	
5.1	Construction of Propoi Dispensary	The management took relevant steps to ensure the contractor completed the outstanding works.	Resolved	February 2023
5.2	Proposed Construction of Tapach Dispensary	As at the time of handing over and issuance of certificate of practical completion, the project was in good condition. The defects were not noticeable. The department utilized its vote for routine maintenance of assets/ buildings to put the facility in a habitable status before commissioning.	Resolved	March 2023
5.3	Electrical Supply to the Intensive Care Unit (ICU)	The hospital prioritized on upgrading the power supply to the hospital by upgrading the Kenya Power Transformer to 630Kva in capacity from the existing size, which has been	Resolved	January 2023

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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)
		successfully implemented by Kenya Power as of now. The hospital now has sufficient power to meet its ever-increasing demands.		
6.1	Proposed Construction of Milk Processing Plant	The contractor was recalled to site to complete the works but he did not respond. The process of termination has been concluded.	Resolved	February 2023
6.2	Supply of Honey Packaging Equipment to Kodich Farmers	-The department of trade conducted the procurement which had been funded by Kodich ward fund. The beneficiary – Kodich Cooperative Farmers were issued with the goods through the ward manager under the supervision of principal trade officer.	Resolved	November 2022
6.3	Construction of Mango Processing Plant	-The Contract was terminated for the County and Community to resolve the land tussle.	Resolved	January 2023
6.4	Supply and Installation of Sacco Maintenance Software	-This was an open tender with two responses from M/s Bytes and Codes Limited and M/s Dynamicnav Systems Limited. The tender minutes were erroneously captured to reflect M/s Sense Networks Consultants who did not submit a quote but viewed the negotiation number only	Resolved	August 2022

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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)
7.	Unaccounted for Avocado Seedlings for Farmers	The market rate was used for budgeting process which was found to be within a range of Kes. 25.00-35.00 within the region.	Resolved	December 2022



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**Paul Pkukot Woyakapel**  
**County Executive Committee Member**  
**Finance and Economic Planning**  
 Date: 06.12.2023

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**17. Annexes**

**Annex 1 – Analysis of Transfers From the CRF**

<b>Period 2022 2023</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
Equitable Share	425,283,071	1,469,178,364	976,214,182	3,224,312,193	6,094,987,810
Emergency Locust Response Program Grant	-	-	27,795,710	41,250,521	69,046,231
Kenya Urban Support Programme	-	-	-	2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)	-	-	14,838,371	-	14,838,371
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	104,519,474	-	104,519,474
Water and Sanitation Development Project- Climate Change	-	-	11,000,000	-	11,000,000
EU Grant (Instruments for Devolution Advice and Support- IDEAS) Ministry of Devolution	-	-	25,889,138	-	25,889,138
<b>Total</b>	<b>425,283,071</b>	<b>1,469,178,364</b>	<b>1,160,256,875</b>	<b>3,267,902,629</b>	<b>6,322,620,939</b>

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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 2022 2023	OUTSTANDING BALANCE	COMMENTS
			FY 2021 2022					
Construction of Buildings								
M/s Twincom Enterprises Ltd	2015-2016		2,257,113	2,257,113		1,043,443	1,213,670	KRA, I tax page not updated
M/S Karapogh Contractors ltd	2015-2016		2,299,900	2,299,900		1,595,826	704,074	KRA, I tax page not updated
<b>Sub-total</b>			<b>4,557,013</b>	<b>4,557,013</b>		<b>2,639,269</b>	<b>1,917,744</b>	

		PARTICULARS	FY 2022 2023					
Construction of Buildings								
Mamoril Enterprises Limited	26/06/2023	Proposed Renovation of Kilimo House in West Pokot County	499,844	499,844			499,844	Roll Over Projects. To be Paid during FY 2023 2024
Fanstanc Agencies	20/06/2023	Proposed Completion of ECDE College Kapenguria-Staff Houses	500,000	500,000			500,000	Roll Over Projects. To be Paid during FY 2023 2024

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Chepkosir Enterprises Limited	19/6/2023	Proposed Construction of one ECD Classroom at Solion in Weiwei Ward	999,999	999,999	999,999				999,999	Roll Over Projects. To be Paid during FY 2023 2024
Kapkolo Agencies Co.Limited	No Invoice date	Proposed Construction of One ECD Classroom at Kamoiben,Kokwo ngorwo in West Pokot County	999,999	999,999	999,999				999,999	Roll Over Projects. To be Paid during FY 2023 2024
Suk Merchants Ltd	22/05/2023	Proposed Construction of one Classroom at muino Youth Polytechnic Weiwei Ward	999,622	999,622	999,622				999,622	Roll Over Projects. To be Paid during FY 2023 2024
Mefalyne Enterprises	27/6/2023	Proposed Completion of Multipurpose Hall at Chepkukui Primary School	1,994,179	1,994,179	1,994,179				1,994,179	Roll Over Projects. To be Paid during FY 2023 2024
Eswancom Solution	30/6/2023	Proposed Construction of External Toilet at County Covid-19 Isolation Centre	400,001	400,001	400,001				400,001	Roll Over Projects. To be Paid during FY 2023 2024
Gagaba Investment Co. Ltd	No Invoice	Proposed Construction of Governors Office Complex at Kapenguria in West Pokot	8,560,454	8,560,454	8,560,454				8,560,454	Roll Over Projects. To be Paid during FY 2023 2024
Kipleyot Enterprises Ltd	6/7/2023	Proposed Construction of Pit Latrine in Weiwei ward in	499,925	499,925	499,925				499,925	Roll Over Projects. To be Paid during FY 2023 2024







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Construction of Civil Works										Roll Over Projects. To be Paid during FY 2023 2024
Mamoril Enterprises Limited	23/6/2023	Proposed Construction of Cattle Crush at Kanasat in Kapchok ward West Pokot County	1,199,938	1,199,938	-					1,199,938
Mururu General Company Ltd	23/06/2023	Completion of Chemwor Dispensary-Suam Ward	2,192,249	2,192,249						2,192,249
Mururu General Company Ltd	5/1/2023	Improvement and Maintenance works for Karon Kosia Road	1,274,909	1,274,909						1,274,909
Poito Enterprises Ltd	26/6/2023	Proposed Emergency works on Weiwei-tamkal road Endogh	3,200,000	3,200,000						3,200,000
Pkasa General Company Limited	26/6/2023	Being Installation of Streetlighting for Orolwo and Karameri in Kodich ward	999,915	999,915						999,915
Pkasa General Company Limited	23/6/2023	Being Payment of borehole at Lochio-Riwo ward	1,999,940	1,999,940						1,999,940
Kondwaran Limited	22/6/2023	Being payment for Installation of Kapanyirt borehole in Kapchok ward	499,999	499,999						499,999
Chelimo Company Ltd	27/6/2023	Being Payment for Construction of Intake at	499,970	499,970						499,970





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Hunterslink Agencies Limited	28/06/2023	Being the cost of supply and Delivery of Emergency relief food for sarmach	457,800	457,800	457,800	457,800			457,800	Roll Over Projects. To be Paid during FY 2023 2024
Jengafix Holding Limited	28/6/2023	Being the Cost of Supply and Delivery of Emergency relief food for Chemsto	458,750	458,750	458,750	458,750			458,750	Roll Over Projects. To be Paid during FY 2023 2024
Pelou Aratich Enterprise	20/06/2022	Being Payment for Supply of Water tanks for manian Primary and Adungongiro in Lelan Ward	104,800	104,800	104,800	104,800			104,800	Roll Over Projects. To be Paid during FY 2023 2024
Solyon Enterprises	15/06/2023	Being Payment for Emboghat-porowo water Supply Project-Lelan ward	4,999,390	4,999,390	4,999,390	4,999,390			4,999,390	Roll Over Projects. To be Paid during FY 2023 2024
Sookhills Building Contractors Limited	16/06/2023	Being payment for Kongot tree Nursery-Sook ward	499,800	499,800	499,800	499,800			499,800	Roll Over Projects. To be Paid during FY 2023 2024
<b>Sub-Total</b>			<b>17,890,070</b>	<b>17,890,070</b>	<b>17,890,070</b>	<b>17,890,070</b>			<b>17,890,070</b>	Roll Over Projects. To be Paid during FY 2023 2024
<b>Supply of Services</b>				-	-	-			-	Roll Over Projects. To be Paid during FY 2023 2024
Kenya Health and Safety Consultants	27/4/2023	Being payment of tuition fees to the Kenya Health and Safety Consultants	88,630	88,630	88,630	88,630			88,630	Roll Over Projects. To be Paid during FY 2023 2024
Psach and Sons Ltd	27/6/2023	Being Payment for Printing and Production of	499,998	499,998	499,998	499,998			499,998	Roll Over Projects. To be Paid during FY 2023 2024





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Annex 3– Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2021 2022	Additions during the year 2022/2023	Disposals during the year	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2022/2023
Land	51,679,553	3,400,000	-	-	55,079,553
Buildings and structures	4,191,897,507	309,773,166	-	-	4,501,670,673
Transport equipment	882,795,426	152,195,000	-	-	1,034,990,426
Office equipment, furniture and fittings	153,004,194	19,558,131	-	-	172,562,325
ICT Equipment	30,498,906	-	-	-	30,498,906
Machinery and Equipment	398,808,062	117,911,997	-	-	516,720,059
Heritage and cultural assets	154,960	-	-	-	154,960
Biological assets	-	125,284,252	-	125,284,252	-
Intangible assets	28,793,672	3,997,900	-	-	32,791,572
Infrastructure assets- Roads, Rails	3,007,749,024	789,524,695	-	-	3,795,674,117
<b>Total</b>	<b>8,745,381,304</b>	<b>1,521,645,141</b>	<b>-</b>	<b>125,284,252</b>	<b>10,141,742,193</b>

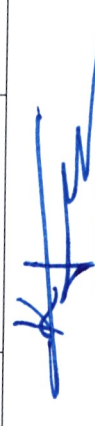
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<b>ASSETS ACQUIRED FROM DEFUNCT LOCAL AUTHORITY</b>	
Land	3,837,596,680
Buildings and structures	4,555,806
Transport equipment	21,422,000
Office equipment, furniture and fittings	191,558
ICT Equipment	107,988
Intangible assets	200,000
<b>Total</b>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

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**Annex 4 – Inter-Entity Transfers**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred.	Amount Confirmed as received.	Difference	Explanation
1	Agriculture and Irrigation (ELRP)	-	-	27,795,710	41,250,521	69,046,231	69,046,231	-	
2	Agriculture and Irrigation (KCSAP)	-	-	104,519,474	-	104,519,474	104,519,474	-	
3	Agriculture and Irrigation (EU IDEAS)	-	-	25,889,138	-	25,889,138	25,889,138	-	
4	Agriculture and Irrigation (ASDSP)	-	-	14,838,371	-	14,838,371	14,838,371	-	
5	Water and Environment (FLOCA)	-	-	-	11,000,000	11,000,000	11,000,000	-	
6	Lands (KUSP)	-	-	-	2,339,915	2,339,915	2,339,915	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>173,042,693</b>	<b>54,590,436</b>	<b>227,633,129</b>	<b>227,633,129</b>	<b>-</b>	

  
.....  
Director of Finance  
County Executive

  
.....  
Director of Finance  
Fund/project/board/water company/hospital

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Annex 5– Contingent Liabilities Register

	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 <sup>st</sup> December 2023	Concluded
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	30/06/2024	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	30/06/2024	Ongoing
4	Pokot Farmers' Co-operative Ltd & -Vs-County Government of West Pokot.	Pokot Farmers' Co-operative Ltd	KSHS.	500,000	30/06/2024	Ongoing
5	Kitale ELC NO.125 of 2016 Joseph Gichina Muhoro –vs- County Government of West Pokot	Joseph Gichina Muhoro	KSHS.	10,000,000	31/12/2023	Concluded
6	Kitale ELC NO.103 of 2016 Joseph Gichina Muhoro –vs- County Government of West Pokot	Joseph Gichina Muhoro	KSHS.	7,000,000	30/06/2024	Ongoing

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7	Eldoret ELRC Cause No. 10 of 2019: KNUN versus The County of West Pokot.	Manyonge and Co. Advocates	KSHS	1,000,000	30/06/2024	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	31/06/2024	Ongoing
9	Eldoret ELRC Miscellaneous Application No. 2 Of 2023; Manyonge Wanyama & Associates LLP Verses County Nairobi Constitutional Miscellaneous Application No. E037 of 2022: Manyonge Wanyama & Associates LLP versus County Government of West Pokot	Manyonge and Co. Advocates	KSHS	961,745	31/12/2023	Concluded
10	Kapenguria Misc. Application No. E002 of 2023: Manyonge Wanyama & Associates LLP versus County Government of West Pokot.	Manyonge and Co. Advocates	KSHS	182,350	31/12/2023	Concluded
11	<b>TOTAL</b>	Manyonge and Co. Advocates	KSHS	300,000	31/12/2023	Concluded
				<b>43,447,111</b>		

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**Annex: 6 Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Kenya Climate Smart Agriculture Project (KCSAP)	It is a 5-year World bank project	To increase agricultural productivity and build resilience to climate change risks in the targeted smallholder farming and pastoral communities	Project coordination, communication, operations, Consortium fee, Investment windows	45,247,721	37,401,230	119,586,127	61,207,584	World Bank & Government of Kenya	World Bank & Government of Kenya

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Climate Institutional Support Program (CCIS) and Climate Change Resilience Investment (CCRI)	County readiness and institutional capacity building for locally-led climate action  Supporting prioritized climate change adaptation and mitigation actions, which reduce climate and disaster risk while helping Communities to adapt to current and future climate scenarios.	in Kenya Resilience, mitigation and adaptation to climate change impact in the County	Equipping of climate change unit  Capacity building of County Climate Change Steering Committee, Climate Change Unit (CCU) staff, Ward Climate change planning committees (WCCPC)  Climate change laws preparation  County institutional capacity building			5,241,738	15,272,250	World Bank & County Government	National Treasury, Climate Change Unit (CCU), Ward Climate Change Planning Committees (WCCPC)
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**Annex 7 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	35,807,940	The Distribution of Humanitarian Relief Assistance Was Successfully Done

