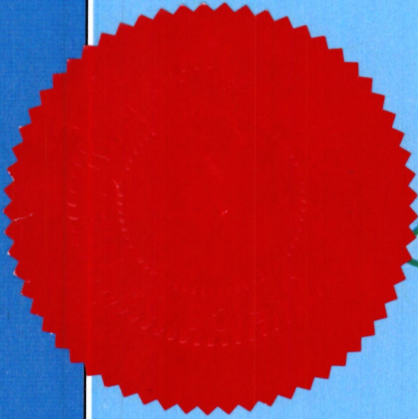


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THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF WEST POKOT

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



COUNTY GOVERNMENT OF WEST POKOT

ANNUAL REPORT AND FINANCIAL STATEMENTS

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



WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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1. Key Entity Information and Management

a) Background information

The County Government of West Pokot is established by Article 176 of the Constitution of Kenya 2010 which provides that there shall be a County government for each County consisting of the County assembly and County executive.

West Pokot County is one of the 14 Counties in the Rift Valley region. It is situated in the North Rift along Kenya's Western boundary with Uganda border. It borders Turkana County to the North and North East, Trans Nzoia County to the South, Elgeyo Marakwet County and Baringo County to the South East and East respectively.

The county has five sub-counties namely; Kapenguria, Kacheliba, Pokot South, Kipkomo, and Pokot central.

The governor, in consultation with concerned departments is responsible for policy and strategy direction, from CIDP to other policy developments.

The County is led by the Governor H.E. Prof. John Lonyangapuo, who is responsible for the general policy and strategic direction of the County.

County Vision: A Model County in Service Delivery.

County Mission: To Transform Livelihoods through Equitable and Sustainable Utilization of Resources

b) Key Management

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

- Office of the Governor
- County departments
- Finance & Economic Planning
- Roads, Public Works & Transport
- Health and Sanitation
- Education and technical training
- Department Of Lands, Housing & Physical Planning
- Department Of Tourism, Sports, Culture & Social Development
- Department Of Trade, Industry & Cooperative Development
- Department Of Water & Natural Resources
- Department Of Pastoral Economy, Agriculture and Livestock
- Public Service, ICT And Devolved Units

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c) Fiduciary Management

The following officers were the key management personnel who held office during the financial year ended 30th June 2022 and directed fiduciary responsibility:

NO	DESIGNATION	NAME
1	Chief Officer - Finance and Economic Planning	Mrs. Grace Amurle
2	Chief Officer – Devolved Units and Office of the Governor	Mr. Jonathan Karita
3	Chief Officer –Public Works	Mr. Solomon Merireng
4	Chief Officer – Transport and Infrastructure	Mr. John Karamunya
5	Chief Officer – Medical Services	Mr. Mr. Isaiah Pendou
6	Chief Officer – Preventive and Promotive Health	Ms. Mary Ngoriakes
7	Chief Officer – Education	Mr. Simon Kodomuk
8	Chief Officer – Technical Training	
9	Chief Officer – Agriculture and Irrigation	Mr. Samson Nyangaluk
10	Chief Officer – Pastoral Economy and Fisheries	
11.	Chief Officer – Trade, Industrialization, Investment and Cooperative Development	Mr. Elijah Lopuke
12.	Chief Officer – Lands and Physical Planning	Mr. Ibrahim Longolmoi
13.	Chief Officer – Urban development and housing	Mr. Thomas Lotonyang
14.	Chief Officer –Tourism	Mr. Alex Lokimoi
15.	Chief Officer – Sports	Mr. Wilson Ngoroko
16.	Chief Officer – Water	Ms. Milka Psiwa
17.	Chief Officer – Public service Management	Mr. Linus Loshalima

d) Fiduciary Oversight Arrangements

- *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.

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The audit committee members are;

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

- *Parliamentary 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 year under review the County government appeared before the Senate County Public Accounts and Investment Committee twice for interrogations of the Audit Reports for the FY 2018/2019 and FY 2019/2020.

- *County Assembly*

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

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

- *Development partner oversight activities*

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

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

e) County Executive Headquarters

Governor's Lane, Kapenguria, West Pokot County,

P.O. Box 222 - 30600

Kapenguria, Kenya

+254 053-201-4000

f) County government of West Pokot Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Kenya Commercial Bank Limited

Kapenguria Branch,

P.O. Box 66 - 30600

Kapenguria, Kenya

3. Equity Bank Limited

Kapenguria Branch,

P.O. Box 75104

Kapenguria, Kenya

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Annual Report and Financial Statements for the year ended June 30, 2022.

4. Cooperative Bank of Kenya Limited

Kitale Branch

P.O. Box 1058 - 0200

Kitale, Kenya

g) Independent Auditors

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

h) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue P.O.

Box 40112

City Square 00200

NAIROBI, KENYA

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2. Foreword by the CECM Finance and Economic Planning

The 2020/2021 Financial Year was significant in the county government of West Pokot calendar in many ways. It was during this period that the county made unprecedented milestone achievements in the service delivery despite the challenges of the Covid-19 Pandemic. On behalf of the county government, I am pleased to share through this report, our experiences and how we surmounted the challenges thereof in the hope that the lessons learnt could provide valuable insights on navigating unforeseen crisis situations with minimal disruptions to service delivery.

As per County Government Act 2012 Article 183 of the Constitution, the functions of the county are to implement county and national legislations as well as manage and coordinate functions of the county administration and its departments.

This report has therefore been prepared based on consolidated financial statements by various sections under Finance and Planning Department, and the financial statements are for the financial year ended 30th June, 2022.

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

The county government of West Pokot has made considerable progress since the inception of devolution. With key flagship projects in Agriculture and Livestock, Education and Health, our programmes and projects aim to spur economic growth and address existing challenges that the county has faced for many years.

Most notable achievements include supported farm inputs subsidy programme, where over 42,600 bales of certified maize seeds were distributed to over 511,192 beneficiaries in the entire County to support food production; revival of cash crop farming by supporting farmers with seedlings; 380,000 Coffee, 207,500 Tea, 217,000 Sisal and established four Pyrethrum bulking units and 10 tons of cotton seeds. Livestock breed improvement and production through distribution of 875 dairy cattle, 780 Sahiwal bulls, 72 pedigree dairy bulls, 3,676 Galla goats and 85,500 improved modern poultry breeds. To promote education, access the County supported construction of 276 ECDE centers with 377 classrooms, disbursed Kes 800,000 bursary to 127,625 needy beneficiaries,

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(12,295) universities (11 443) Colleges and (103,927) secondary. The County Government constructed 3 peace border schools; Kanyerus, Katikomor, and Akulo to promote sustainable peace within the region.

Encouraged by the progress we have made in 2021/2022 as highlighted in this report, I am confident that our transformation agenda will guarantee all county residents access to quality public services, give voice to their needs and create opportunity for improved service delivery through feedback mechanisms. This commitment is too important to be left to chance or to public servants and institutions alone. The success of the transformation agenda requires cross-sectoral collaborations and commitment, not only within the county government, but also the private sector.

Looking ahead, the county has developed strategic focus for the next five years. The strategic initiatives envisaged in the plan are aimed at improving the county's operational effectiveness, enhancing regulatory capacity, modernising systems and processes to ensure effective delivery of our mandate. Major focus is on the following flagship projects;

Project Name	Location	Objective	Output /	Status
Tarmacking of Urban Roads	Kapenguria Municipality, Chepareria town, Ortum town, Kacheliba town	Improved business environment and security	50km of urban roads tarmacked	Tarmacked Ortum town
Tarmarking County Strategic Roads	Pokot South / Kapenguria Sub- county	Link farmers / traders to main road	Chepareria–Chepnyal road, Marich-Sigor- Lomutchesegon road Kapenguria-Alale road, Keringet-Tartar Road Kapsait- Sekution Road	
Establishment /Expansion of	Central, West & North Pokot	Increase food security and	Put 1,750 hectares of land under irrigation	on-going Kochar Irrigation Scheme (Sook Ward) and Mrel

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Irrigation projects		household income		Irrigation Scheme in Wei Wei Ward which are at the piping stage
Agriculture Inputs, Fertilizer, Seed and Seedling subsidy	20 wards	To improve access to farm inputs, Fertilizer, Seed and seedlings by farmers,	Improved productivity and access to farm inputs by farmers,	2019-2020 = 8,766 bales 2018-2019=526 tons 2017-2018=286 tons Bales free certified Maize seed were distribution to Farmers
Completion of Nasukuta Export abattoir	Chepareria	To contribute to economic growth, wealth creation and development through processing high quality livestock products for local and export markets	-Complete construction of the abattoir -Procure and install slaughter and processing equipment's and refrigerated truck - Installation of electricity and power backups and water supply system Expected results Increased county internal revenue Increased household incomes Direct job creation Improved water supply, road networks and electricity connectivity. Promote foreign exchange which contributes to growth in the country gross domestic product.	IDEAS funding KES 110,000,000 County co-funding KES 51,432,328 Duration: 24 months (i.e. 3RD, September 2018- 4TH, September 2020) Complete Construction of the abattoir is at 95% complete (manure shed, Roofing of the holding pens, Perimeter masonry wall, Chain link fence are complete while external cabros and offloading ramp and Emergency slaughter house are at final touches).

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			It will also lead to improved livelihoods and reduced poverty level to the beneficiaries. Increased food security	
Establish 6 Border Peace Schools	Pokot north and Pokot Central	To increase access to education to marginalized areas in the county	Construct 6 low cost, intergrated primary and secondary schools at Katikomor, kamelei, Kanyerus, Om polion, Akulo, Sabulmoi and Nauyapong	On-going constructions of Kanyerus, Katikomor, and Akulo peace border schools Involving construction of 8 Class rooms, Administration, Toilet and 2 Dormitories
Tarmacking of Urban Roads	Kapenguria Municipality, Chepareria town, Ortum town, Kacheliba town	Improved business environment and security	50km of urban roads tarmacked	All are complete apart from Kacheliba which has been rolled over to 2020/2021
County Solid Waste Management System	All urban centres	Clean and healthy environment	Purchase land Construct, operationalize & maintain county dumpsite	Not done. Rolled over to 2020/2021 F/Y. The dumpsite at Kapenguria Municipality has been fenced
Kapenguria Sewerage system	Kapenguria and its environs	To ensure proper liquid waste management	10,000 households connected to sewerage system	Being handled by the national government through the Central Rift Water Works Agency. Design is complete and advertisement of tenders for construction done.

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Muruny-Siyoi Extension Water Project	Chepareria, Kacheliba, Cheptuya and Serewo	To ensure safe and clean water to the residents	7,000 households	No initiative yet the Muruny Siyoi project is not complete.
MurunyChepareria Water Project	Kipkomo	To ensure safe and clean water to Chepareria Township	3,000 households	Design completed and the tendering process is ongoing.
County Tree Planting /Reforestation and Afforestation	County wide	To increase tree cover from 3.9% to 7% by 2022 and 15% by 2030	50,000 Hectares of land planted with trees	Distributed 120,000 Tree seedlings to farmers which is equivalent to 75.879 Hectares of private farms
Conservation and Management of Cherangany Hills Water Tower	Pokot South/ Pokot Central/ West Pokot	To increase tree cover from 3.9% to 7% by 2022 and 15% by 2030	10,000 hectares of land reforested	EU did not Fund this project
Establish Mango Processing Plant	Lomut/Sigor	Value addition/Income generation	Processing plant Constructed & operationalized	Feasibility study done EIA on-going
Establish Milk processing plant	Lelan or Siyoi Ward	To process milk to yoghurt, Ghee, butter and other products	Milk Processing Plant constructed & operationalized	Feasibility study done

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Develop Nasolot Game Reserve	Sekerr	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, -Rangelands rehabilitation & management	County Government in collaboration with KWS, NRT and STE colored some elephants in Nasolot game reserve
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With the unprecedented Covid-19 pandemic and its repel effects, the county has put in place appropriate policy measures and reforms necessary to mitigate the above such risks, strengthen growth, build resilience to withstand external shocks, and ensure multilateral policy coordination.



.....
Hon. Paul Woyakapel
CECM Finance and Economic Planning
County Government of West Pokot

3. Statement of Performance against County Predetermined Objectives

Introduction

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

During the 2021/2022 Financial Year, the county received a total allocation of Ksh.6,629,278,531. The county's budget utilization efficiency index remains significantly high at 6,593,841,642. In all cases, the few instances of non-utilization of budget allocations were due to factors beyond the county's control. On the accountability side, the county exhibited best industry practices in financial reporting and taxation practices as evidenced by the qualified audit opinion on the county's audited financial statements for the 2020/2021 Financial Year.

In recognition of the need to bridge its persistent budget deficit gap, the county endeavoured to fundraise through a number of initiatives. Efforts at resource mobilization included: preparation of proposals for resource mobilization to World Bank and a number of embassies; continued engagement with The National Treasury for increased funding and timely disbursement.

Strategic development objectives

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

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks. The key development objectives of West Pokot County's 2018-2022 CIDP are to:

- i. Increase access, retention and completion levels in pre-primary education, and primary, secondary and post-secondary education by at least 100 percent by 2022;

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- ii. Support value addition and contribute the manufacturing sector's share to GDP to 20 percent by 2022. This will accelerate economic growth, create jobs and reduce poverty;
- iii. Focus on initiatives that guarantee food security and nutrition to all residents by 2022 through expansion of food production and supply, provision of incentives and subsidies to attract investments and support value addition in the food processing value chain;
- iv. Ensuring equity in all socio-economic opportunities and protection of marginalized groups;

Below shows progress made in attaining the objectives of the CIDP (2018-2022) for West Pokot County.

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since 2018 up to date</i>	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
1.	Increase access, retention and completion levels	Literacy levels have gone up to 72% up from 68%	Recruitment of ECDE teachers, construction of facilities etc
2.	Support value addition and contribute the manufacturing sector's share to GDP to 20 percent by 2022	Nasukuta Export Abattoir and Lomut Mango processing plant	Delay and lack of funds Change in leadership- priority changes
3.	Focus on initiatives that guarantee food security and nutrition to all residents by 2022	Level of food security in the county has gone up	Provision of farming inputs Ploughing of land Expansion of irrigation schemes

Progress on Attainment of Development Objectives from West Pokot County Annual Development Plan

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and timebound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

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Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To improve access to schools, markets, health centers	Improved access and increased efficient transportation of people, goods and services	255 Kms of tarmacked roads	In FY21/22 50 kms of tarmacked roads was opened
	To improve road linkages	Improved road linkages	No of bridges constructed	In FY 21/22 two footbridges were constructed
Health Services	To increase access to affordable, quality healthcare	Improved access to health services across the county	2% decrease in mortality rates	-improved KCRH to a level 5 hospital - opened a fullyequipped renal unit - operationalized blood bank unit
		Increased access to preventive interventions	% Increase of preventive services	-50 CHAs trained on emergency WASH in pokot north and pokot south -20 CHAs/CHEWs/PHOs trained on nutrition compass plus from pokot west and pokot central -20 CHAs/CHEWs/PHOs were trained on BFCI
Agriculture and Irrigation	To increase food security and household income	- Increased food security and household incomes	-No of new land put under horticultural farming	- 58 Ha of land under horticultural crops.

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	To commercialize small scale Agriculture	Increased household incomes	Number of families financially stable	-36 financially stable families -1499 youths were engaged in Agribusiness.
Pastoral Economy	To contribute to economic growth, wealth creation and	Complete construction of the abattoir -Procure and install slaughter and processing	- An operational abattoir.	-Procured 2 refrigerated trucks - Procured slaughtering and
	development through processing high quality livestock products for local and export markets	equipment's and refrigerated truck -Installation of electricity and power backups and water supply system	- No of products exported	processing equipment - Constructed of inspection crush, leading rails, gates, partitioning of isolation cubes.
Education and Technical Training	To increase access to education to marginalized areas in the County	Construction of 6 lowcost integrated schools at Katikomor, kamelei, Kanyerus, Ompolion, Akulo, Sabulmoi and Nauyapong	-reduce border human conflicts -number of operational schools constructed	construction of Kanyerus, Katikomor, and Akulo peace border schools at 95% Two border schools operational- Katikomor and Kanyerus
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	Installed 13 high street lights in FY 21/22

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Water, Environment and Natural Resources	To ensure safe and clean water within the County	Muruny-Chepareria Water Project	No of households connected to the water project	completed design works
	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 planted	Planted 20,000 seedlings
Trade, Industrialization, Investment and Cooperatives Development	Value addition/Income generation	Established Mango Processing Plant	- No. (1) operational Mango processing plants	-Mango processing plant is 85 percent complete.
	To process milk to yoghurt, Ghee, butter and other products	Established Milk processing plant	No. (1) functional Milk processing plant	The milk processing plant is 75% percent complete.
Tourism, Culture, Gender and Social Services	-To develop new products and diversify source markets. - Conserve wildlife and environment - Create Employment	Increased Tourism sector contribution to the County's Socio-Economic 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	-mapped 4 attractions found in the county. - Percentage increase of tourists recorded - disseminated 300 brochures to various stakeholders for publicity purposes.

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4. Environmental and Sustainability Reporting

West Pokot County recognises the primary role that governments play in moving society towards a sustainable model of development. Aligning investment decisions and other financial services by the county government with environmental, social and governance criteria will be instrumental in achieving the Sustainable Development Goals.

The sector faces a number of challenges in development and management of the limited natural resources. These include; inadequate funding, impacts of climate change, increasing population, pollution, poor waste management, desertification, poor sanitation, poaching and smuggling, overexploitation of ecosystem and species, expansion of agriculture and settlements into fragile water towers ecosystems thus leading to biodiversity loss and unsustainable land use practices that pose serious threats to the attainment of clean and secure environment.

To build and enhance County's resilience/adaptive capacity to climate change and increase a low Carbon economy for livelihood improvement, the department of Water and Environment formulated County climate change policies and Climate Change Action Plan (Adaptation and Mitigation).

County Climate Change Policy 2021 and County Climate Change Financing Policy 2021 exist to transform lives avert climate change crisis.

1. Sustainability strategy and profile

The county is keen on sustainability efforts and is committed to undertaking a transition to green economy in line with the outcome of the United Nations Conference on Sustainable Development (UNCSD) held in 2012. As witnessed in the past, West Pokot County remains vulnerable to climate change and quick interventions are being implemented to curb further damage to the environment.

Currently, the county is implementing various initiatives aimed at reducing deforestation, pollution and solid waste disposal. Consequently, charcoal burning and tree felling has reduced considerably

2. Environmental performance

Solid Waste Management Policy 2019 seeks to establish an environmentally-sound waste management that will see waste grouped differently during disposal. Collection of waste has as a result improved, encouraging sustainable waste management.

However, due to lack of a recycling facility, the initiative has not fully been implemented as the county still utilizes dumpsites for wastes.

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The current forest cover in the county is approximately 8.39% including indigenous forests, open woodlands and a few plantations. To increase tree cover, the county has identified 1,550 ha of degraded land for pasture, fruit trees & indigenous tree production although charcoal burning and encroachment on riparian land is still a hindrance to achieving better environmental conservation.

3. Employee welfare

Under County Public Service Management, the target priorities include; provision of adequate office equipment, introduce performance management systems, staff uniforms, conduct staff education and training for effective service delivery in all County departments, strengthen civic education and public participation, develop policies (HR Manual Policy, Code of Regulations, Skills Inventory Framework, Discipline Procedure Manual, Schemes of Service), staff promotion, welfare and motivation, training of County government security personnel.

To bridge gender gap, a directorate for women and PLWDs was created under the office of the governor.

With the county's endeavour to improve employee skills set and productivity, annual appraisals are conducted as well as employee trainings at Kenya School of Government and other training agencies.

Like any other environment, the workplace is prone to health risks and hazards. Workrelated injuries or diseases are obvious in any workplace. Globally, reports indicate that around 6,300 workers succumb to work-related injuries or diseases daily, which is an average of 2.3 million fatalities annually.

To curb such occurrences, the county continues to provide safe labour practices, reasonable working conditions and clean and healthy environment in compliance with Occupational Safety and Health Act of 2007, (OSHA).

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4. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

The county's economy heavily relies on agriculture, but more so at the county, provision of goods and services. As such, the county endeavours to ensure suppliers are paid on time to ensure smooth run of activities. Despite late disbursement from the ex-chequer, the county continues to meet suppliers' expectations and sticks to a corruption-free environment.

b) Stewardship of goods an-

The county has been keen on ensuring democratic values and principles are kept, while promoting constitutionalism. The county also actively grants its citizens opportunity to participate in decision making as well as access to information.

5. Community Engagements

The county government has constantly engaged the community in project prioritization and locations through public participation. The community has also been engaged in environmental conservation through tree planting.

6. Others

Occasionally over the past five years, the county led by the governor conducted cleaning exercises in major towns such as Makutano and Chepareria. It also carried out various tree planting exercises across the county. This has led to an environmentally-conscious population keen on conserving the environment.

With the construction of Wi-Fi- equipped youth centers in the four sub-counties, youth are able to access educational materials and recreational activities at Makutano stadium and Kishaunet showground.

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5. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county 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
- (vi) (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, 2022, and of its financial position as at that date.

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

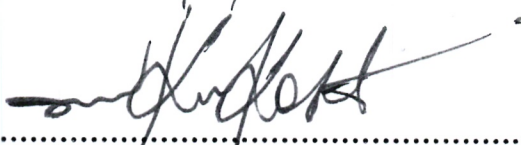
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

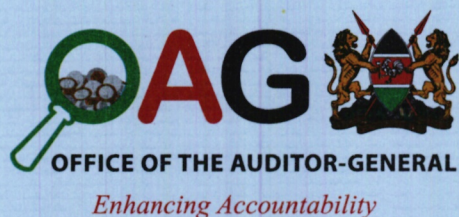
The County Executive's financial statements were approved and signed by the CEC member for finance on 27/11 2023.



.....
Hon. Paul Woyakapel
CECM Finance and Economic Planning
County Government of West Pokot

REPUBLIC OF KENYA

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of West Pokot set out on pages 1 to 68, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of West Pokot as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccurate Transfers from CRF and Other Receipts

The statement of receipts and payments and as disclosed in Notes 1 and 3 to the financial statements reflects exchequer releases (transfers from CRF) of Kshs.6,629,278,531 and other receipts of Kshs.115,000,267 respectively. However, review of the financial statements of the County Revenue Fund reflected that only Kshs.5,972,813,490 was transferred to the County Executive resulting to an unexplained variance of Kshs.656,465,041. In addition, the other receipts include Own Source Revenue of Kshs.113,705,713 which was disbursed from the County Receiver of Revenue and received in the County Revenue Fund. However, it is not clear how the same amount is also received in the County Executive without having been transferred from the County Revenue Fund (CRF).

In the circumstances, the accuracy of the transfers from County Revenue Fund (CRF) and other receipts amounting to Kshs.6,744,278,798 could not be confirmed.

2. Inaccuracies in Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 10 to the financial statements reflects a balance of Kshs.1,016,793,841 for acquisition of assets. However, this amount differs with the summary of non-current assets register in Annex 6 of the financial statements amounts of Kshs.1,268,438,136 resulting to an unexplained variance of Kshs.251,644,295.

Further, Annex 6 to the financial statements discloses assets valued at Kshs.3,864,074,032 acquired from the defunct Local Authority. However, the asset register provided for audit verification was not updated.

In the circumstances, the completeness and accuracy of the acquisition of assets balance of Kshs.1,016,793,842 could not be confirmed.

3. Unsupported Compensation of Employees

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amounting to Kshs.2,580,026,894

which includes Kshs.283,035,872 paid as basic wages of temporary/casual employees who were engaged in the departments of Health, Lands, and Finance.

However, the number of casual employees engaged could not be confirmed as there were no departmental requisitions for casual engagements and no evidence was provided to confirm that the County Public Service Board had authorised the departments to engage the casuals. In addition, evidence of how the casual employees were hired, the tasks for which they were paid, their job descriptions, their terms of engagement, casual remuneration policy and the monthly muster rolls were not provided for audit.

In the circumstances, the completeness and accuracy of the compensation of employees balance of Kshs.283,035,872 could not be confirmed.

4. Irregular Transfers to Other Government Entities

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to Other Government Entities balance of Kshs.1,289,648,256 which includes an amount of Kshs.533,627,122 for capital grants to Government agencies and other levels of Government. The transfers to Other Government Agencies further includes an amount of Kshs.43,752,150 transferred to various secondary schools and one primary school for construction of buildings. However, construction of buildings in schools are functions of the National Government and not the County Government as provided for by Article 186 and the Fourth Schedule of The Constitution of Kenya, 2010.

In the circumstances, the validity, propriety and completeness of capital grants to Government agencies and other levels of Government balance of Kshs.43,752,150 could not be confirmed.

5. Unsupported Specialised Materials and Services

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services totalling to Kshs.1,069,338,095 which includes specialised materials and services amounts of Kshs.357,405,830. Included in this amount is Kshs.40,567,737 paid to Kenya Medical Supplies Authority (KEMSA) on 01 March, 2022 for the supply and delivery of medical drugs and non-pharmaceuticals to various health facilities within the County. However, review of records and physical verification of sampled health facilities at Chepareria Subcounty Hospital, Kacheliba District Hospital, Serewo Health Centre and Keringet Health Centre revealed that drugs and non-pharmaceuticals supplied directly to the health institutions totalling to Kshs.5,252,899, were not inspected and confirmed on delivery. Also, there were no bin cards maintained for recording receipt, issue and monitoring the running balances of the drugs and non-pharmaceuticals.

In the circumstances, the accuracy and completeness of specialised materials and services balance of Kshs.5,252,899 could not be confirmed.

6. Unsupported Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 10 to the financial statements reflects acquisition of assets balance of Kshs.1,016,793,841 which includes Kshs.78,969,474 in respect of purchase of specialised plant, equipment and machinery. Included in this amount is Kshs.29,812,000 paid for the supply and delivery of CASE Motor Grader 865B. However, the ownership document for the grader were not provided for audit. In addition, no post-delivery inspection was conducted and a report from mechanical engineer from Department of Roads, Public Works and Infrastructure to confirm the specifications of the plant was not provided.

Further, the acquisition of assets balance includes construction of roads amounts of Kshs.291,589,470 which further includes Kshs.2,100,000 in respect of annual roads inventory and condition survey for maintenance purposes. The expenditure was advanced through imprest to an officer of the department. However, the expenditure was not supported with daily itinerary showing list of roads visited on given dates and the officers involved to account for the days and authenticate the expenditure.

Further, analysis of IFMIS payment details revealed that the imprest was expensed at source instead of charging the below the line accounts and charging respective expenditure accounts on surrender hence casting doubt on whether the imprest was properly and promptly surrendered.

In the circumstances, the accuracy and completeness of acquisition of assets balance of Kshs.31,912,000 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of West Pokot Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.7,671,679,349 and Kshs.6,744,278,798 respectively resulting to an underfunding of Kshs.927,400,551 or 12% of the budget. Similarly, the County Executive expended Kshs.6,593,841,642 against an approved budget of Kshs.7,671,679,349 resulting to an under expenditure of Kshs.1,077,837,707 or 14% of the budget. The underfunding and

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved and disclosed the status of all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.

3. Project Implementation Status

During the year under review, the County Government approved a budget of Kshs.2,589,782,554 to implement one thousand and thirty-five (1035) projects. However, analysis of the status report revealed that four hundred and fifty-six (456) projects with a budget of Kshs.890,792,798 were implemented while five hundred and seventy-nine (579) projects with a budget of Kshs.1,698,989,756 or 66% of the budgeted projects were not implemented.

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

4. Undisclosed Pending Bills

The financial statements for the year ended 30 June, 2022 had no disclosure of pending bills as required by the reporting guidelines. However, review of documents revealed that the County Executive had pending bills totalling to Kshs.24,540,542 which includes Kshs.4,497,800 in respect of pending bills incurred in the year 2018 and earlier. No explanation was given for continued holding of pending bills which should have been paid as a first charge in the subsequent financial years contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

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

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 the One-Third of Basic Salary Rule

During the year ended 30 June, 2022, thirteen (13) employees earned a net salary of 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 over commit their salaries beyond two thirds (2/3) of basic salary as this may expose the staff to pecuniary embarrassment. The Management has not given an explanation for the failure to comply with the policy. In the circumstances, Management was in breach of the law.

2. Non-Compliance with the Law on Fiscal Responsibility - Wage Bill

The statements of receipts and payments reflects an expenditure of Kshs.2,580,026,894 on compensation of employees representing 38% of the total receipts of Kshs.6,744,278,798. 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, Management was in breach of the law.

3. Revenue Management System

The statement of receipts and payments and as disclosed in Note 10 to the financial statements reflects acquisition of assets balance of Kshs.1,016,793,841 which includes purchases of specialized plant, equipment and machinery totalling to Kshs.78,969,474 which further includes Kshs.6,550,000 paid to a local merchant for the supply, delivery, commissioning and customization of revenue collection system. In addition, the merchant was paid for deployment of unstructured revenue courses, delivery of customized modules/structured modules; vehicle management system, citizen portal self service module, enforcement module, equity bank revenue systems integration and offline module deployment. However, none of the modules were operational and the courses were not conducted.

The Merchant has cumulatively been paid Kshs.38,750,000 or 92.26% of the contract sum with a balance of Kshs.3,250,000 yet to be paid but the functionality of the system is still at less than 50% hence raising doubts on the validity of the payments already made. In addition, the contract delivery date was further extended to a new completion date of 30 June, 2022 from the previous one of 31 December, 2021 without approval of the evaluation committee as required by the Public Procurement and Assets Disposal Act Section 139(2).

In the circumstances, the Management was in breach of the law and the value for money from the expenditure could not be confirmed.

4. Department of Water, Environment and Natural Resources

4.1 Stalled Construction of Kapkoris - Makutano Water Supply Project

The County entered into a contract for the construction of the intake works, laying of pipeline from Kapkoris to Makutano storage tank at a contract sum of Kshs.29,200,622 on 21 June, 2019 for a contract period of eighteen (18) months which was further extended by nine (9) months from 15 December, 2020. The Contractor has since been paid a total of Kshs.16,920,004. However, detailed design, mapping report before laying the pipeline, approval from the relevant regulatory authorities including County Civil Works on the laying of the pipeline on way-leave and the County spatial plans to identify the ownership of public or private land on which the pipeline was to be laid were not provided for audit.

Physical verification of the project on 06 July, 2022 revealed that the filtration intake chamber and valve chamber slab, the intake chamber fencing, fabrication of steel structure, mounting of water tank and its fencing were not done. These were part of the intake works valued at Kshs.3,126,400. Some parts of the pipeline were left exposed, leading to damage and were prone to vandalism as well. The progress report for the project was not provided, most of the works had not been undertaken and the contractor was not on site hence difficult to confirm when the project would be completed.

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

4.2 Irregular Replacement of Rig and Truck Engine

Review of contracts documents revealed that the Management awarded a contract for the replacement of damaged compressor for existing drilling rig and replacement of truck engine at a contract sum of Kshs.9,802,000 for a contract period of six (6) months from 02 November, 2021 through direct procurement. However, there is no justification for the use of direct procurement as required under Regulation 90(1)(a) of the Public Procurement and Assets Disposal Regulations, 2020 and Section 103 of the Public Procurement and Assets Disposal Act, 2016, therefore the method may have been used to avoid competition. There was no evidence that the acquisition price was fair and reasonable as there was no market survey done to arrive at the best price hence the goods may not have been acquired at best price.

Further, there was no evidence that the Accounting Officer appointed an ad hoc evaluation committee to carry out tender negotiation and there was no ad hoc evaluation report contrary to Section 90 of the Public Procurement and Asset Disposal Act Regulations, 2020. In addition, the inspection and acceptance committee report indicated that the old truck engine of model 2515 was replaced with a new truck engine model 2515 costing Kshs.1,658,800. However, physical verification of the project on 14 July, 2022 revealed that the engine fitted was a truck engine of model CF 2000 which was a different model from the one indicated as fitted therefore casting doubts on the performance of the drilling rig. Further, the engine replaced appeared old and yet the approved request was for replacement with new engine. The inspection committee did not adhere to technical specifications contrary to Section 35 of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, the Management was in breach of the law and the value for money from the project could not be confirmed.

4.3 Un-utilized Piping and Extension Borehole Project

Review of contracts documents revealed that the Management awarded a contract for the pipe laying and extension at Kamketo Borehole - Kasei Ward at a contract sum of Kshs.1,799,550 on 13 April, 2022 through request for quotations. However, review documents revealed that preliminary authorization/approval from relevant regulatory authorities on laying of the pipeline on the way leave was not done, therefore the certainty of the Project could not be confirmed.

Further physical verification of the project on 06 July, 2022 revealed that a large part of the pipeline was still exposed and uncovered and the full contract had been paid. The Project was not in use and no explanation was given on why the project still remained idle.

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

4.4 Installation of Solar Panel

Review of contracts documents revealed that the Management awarded a contract for the installation of a solar panel at Kachepkai Mnagei Ward at a contract sum of Kshs.1,999,900 for a contract period of one (1) month from 06 May, 2021. The contract was awarded through request for quotation. However, review of the IFMIS Evaluation Matrix Report under the preliminary evaluation stage revealed that the Contactor did not have a valid trading license which was a mandatory requirement and was still rated as a responsive bidder and was awarded the tender.

Further, the Bill of Quantities provided for excavation of pipeline trench of a distance of 510 meter in length rated at Kshs.420 per meter totalling to Kshs.214,200. Physical verification on 21 July, 2022 revealed that the actual trench distance was 300 meters totalling to Kshs.126,000. Therefore, there was unaccounted and paid for trench length of 210 meters totalling to Kshs.88,200.

The contract also provided for supply of 32 mm internal diameter HDPE pipes PN8 to community water points at cost of Kshs.252,000 and 40mm internal diameter HDPE pipes PN8 at cost of Kshs.252,000. The estimated trench distance as per the Bill of Quantities is 510 Meters, against verified trench distance of approximately 300 meters hence reflecting unaccounted and paid for pipes and pipe laying resulting to possible loss of Kshs.563,214. The supply and installation of metal inspection box complete with G.I. fittings totalling to Kshs.15,000 as per the Bill of Quantities was not fixed.

In addition, it was observed that most of the works were vandalized, which includes, solar panel fittings, earth cables, fence, treated poles and metallic gate hence rendering the project non-operational.

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

5. Department of Health

5.1 Construction of Propoi Dispensary

Review of contracts documents revealed that the Management awarded a contract for the construction of Propoi Dispensary at a contract sum of Kshs.5,555,455 on 06 April, 2017. However, the signed contract agreement had no end date for the implementation of the project and as such no defect liability period was indicated contrary to Section 142(b) of the Public Procurement and Assets Disposal Regulations, 2020 which states that the Contractor be responsible for the repairs resulting from defects of poor workmanship and make corrections pointed out in the partial provisional acceptance report.

Further, a certificate of practical completion dated 24 June, 2019 had been issued and Kshs.5,200,000 so far paid to the Contractor, but physical verification of the Project on 06 July, 2022 revealed that the building is incomplete as it has no window glasses, the security fence is flattened and the project has stalled despite a total payment of 93% of the contract sum.

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

5.2 Proposed Construction of Tapach Dispensary

The County Executive entered into a contract for the construction of ward block at Tapach Dispensary at a contract sum of Kshs.5,897,080 on 06 April, 2017. However, review of the expenditure records and physical verification of the project on 06 July, 2022 revealed that Kshs.5,028,623 or 85% of the contract sum had already been paid to the Contractor; the signed contract document between the Contractor and the County Executive had no end date for the implementation of the project and defect liability period contrary to Section 142(b) of the PPADA Regulations, 2020 which states that the Contractor be responsible for the repairs resulting from defects of poor workmanship and make corrections pointed out in the partial provisional acceptance report.

Further, the inspection and acceptance certificate and a certificate of practical completion both dated 07 December, 2021 had been issued but physical verification of the project on 06 July, 2022 revealed that 3 doors were broken, and did not fit the door frame and therefore, not lockable. The 12mm wooden ceiling was leaking and the project was not in use seven months after certificate of practical completion was issued.

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

5.3 Electrical Supply to the Intensive Care Unit (ICU)

Review of contracts documents revealed that the Management awarded a contract for the supply, delivery, and installation of a power supply cable from the power house to the Intensive Care Unit of Kapenguria County Referral Hospital at a contract sum of Kshs.3,991,560 on 06 April, 2017. The project was undertaken by the Contractor and

up to 85 % of the works valued at Kshs.2, 967,000 had been delivered. However, the Contractor could not connect the cable to the power house until the power supply is upgraded by the Kenya Power. No explanation was given as to why the County Government entered into a contract without first establishing specific requirements for the successful completion of the contract.

In the circumstances, the value for money from the expenditure could not be confirmed.

6. Department of Trade

6.1 Proposed Construction of Milk Processing Plant

Review of contracts documents revealed that the Management awarded a contract for the construction of milk processing plant at Kibichbich Pokot South Sub-County at a contract sum of Kshs.28,999,238 for a contract period of nine (9) months from 02 February, 2021 with an end date on 01 November, 2021. The Contractor requested for the first extension on 04 October, 2021 up to 30 June, 2022 and a second extension on 28 February, 2022 up to 31 October, 2022 through the Project Manager. However, the 10% performance bond from an Insurance Company of Kshs.2,899,924 dated 20 January, 2021 had expired on 11 February, 2022 and as at the time of audit the Contractor had not provided another performance bond for the period up to 31 October, 2022. In addition, the contract extension requested for on 28 February, 2022 through the Project Manager and approved by the Accounting Officer was un-procedural as it was not approved by the tender evaluation committee. The Contractor had since been paid cumulative amount of Kshs.22,676,991 or 78 % of the contract sum as at 20 May, 2022 but the project remained incomplete by the time of audit in July, 2022, 9 months after the contracted project completion date. Further, Physical verification done in July, 2022 revealed that the contractor had abandoned the works and was not on site.

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

6.2 Supply of Honey Packaging Equipment to Kodich Farmers

Review of contracts documents revealed that the Management awarded two (2) contracts for the supply of honey packaging equipment to a farmers' co-operative society at a total contract sum of Kshs.1,699,300. However, the stores ledger for the department was not provided for audit verification hence it was not possible to confirm that the goods were received and taken on charge.

Further, physical verification of the project on July, 2022 revealed that equipment of Kshs.846,600 were not received by the Co-operative Society. Also, only one (1 No.) electric chamber costing Kshs.360,000, and which was not operational, was received at the Co-operative Society office instead of the two (2) expected to have been supplied. No reasons were provided for the failure to deliver the equipment as planned and ordered. The Co-operative Society also lacked records for the goods received from the County Government.

In the circumstances, the value for money from the expenditure could not be confirmed.

6.3 Construction of Mango Processing Plant

Review of contracts documents revealed that the Management awarded a contract for the proposed construction of mango processing plant in Lomut at a contract sum of Kshs.12,054,667 on 02 February, 2021. The Contractor has since been paid Kshs.9,473,728 or 79% of the contract sum. However, the contract period, which was to end on 01 November, 2021 was irregularly extended by chief officer trade to 30 June, 2022 on 04 October, 2021 without the recommendation of the tender evaluation committee contrary to Section 139(2)(a) which requires that an Accounting Officer of a procuring entity, on the recommendation of an evaluation committee, may approve the request, which request shall be accompanied by a certificate from the tenderer making a justification for such extension of contract period.

Physical verification of the project on July, 2022 revealed that the Contractor had abandoned the site without completing the works as per the Bill of Quantities and the extended contract period had also lapsed. No explanation was provided by Management on why the Contractor was unable to implement the project within the stipulated period and the efforts made subsequently to complete the project.

Further, Kshs.2,998,971 was paid to a local merchant engaged on 08 December, 2021 through a quotation for fencing the land on which the processing plant was being constructed after a petition was launched in court over the ownership of the land. No evidence was provided on the resolution of the matter or ownership of the land by the County Executive of West Pokot.

In the circumstances, the value for money from the expenditure could not be confirmed and the Management was in breach of the law.

6.4 Supply and Installation of Sacco Maintenance Software

Review of contracts documents revealed that the Management awarded a contract for the installation of Sacco Management System at a contract sum of Kshs.4,495,000 on 14 June, 2021. The Contractor was paid the full contract amount on 26 April, 2022. However, the tender opening committee was appointed on 12 May, 2021 and opening minutes signed on 13 May, 2021 after the Contractor had already been paid. Two (2) bidders were recorded to be responsive, the winner with a bid price of Kshs.4,495,000 and another with no bid.

There was inconsistency between the dates in the documents submitted for audit, the evaluation minutes were dated 17 July, 2021 while the GOK IFMIS evaluation report was signed on 24 July, 2021 by different committee members hence casting doubt on the credibility of the evaluation process.

Further, the winning bidder did not provide a breakdown of the contract sum on the sub components of the items to be supplied, as per the bid documents but a blanket figure of the tender sum and the unsuccessful bidder who was notified as per Section 87(3) of the Public Procurement and Assets Disposal Act, 2015 was different from the one evaluated.

Further, the Management also procured ICT networking equipment for a Co-Operative Society at a contract sum of Kshs.1,495,000 from the same Contractor which was paid on 16 November, 2021. These equipment were for use in the same project of installation of Sacco Management System but the procurement was split in contravention of Section 54(1) which provides that no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure except where prescribed.

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

7. Unaccounted for Avocado Seedlings for Farmers

Review of contracts documents revealed that the Management awarded a contract for the supply and delivery of 8,000 avocado seedlings to Siyoi Ward at a contract sum of Kshs.1,995,200 on 28 April, 2022. However, no documentary evidence was provided to establish the criteria used to identify the beneficiaries and the identification, vetting and award minutes and attendance register for the farmers who benefitted from the program were not provided for audit.

Further, the signed distribution list to account for one thousand two hundred (1200) Avocado seedlings costing Kshs.120,000 to the beneficiaries was not provided for audit hence it could not be confirmed whether the beneficiaries actually received the seedlings. In addition, the distribution list for Paraya Village, Stotwo, Simat Village, Talau, Kapsurum, Keprench appeared to have been signed by the same person. Therefore, the authenticity of the distribution list could not be confirmed.

In the circumstances, the value for money from the expenditure could not be confirmed

8. Poor Implementation of Roads Projects

Review of documents and physical verification of the roads projects on July, 2022 with a total cost of Kshs.38, 614,125 revealed a number of anomalies on the nature of roads within the County which includes loose gravel that gets swept away during heavy rains and poor workmanship.

Further, the Department does not carry out material testing on quality, specifically on soil and gravel applied on the roads and as such the roads are easily swept away or cut off during rains.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Approved Information Technology Security Policy

Review of the County Executive's information technology systems revealed the County Executive's did not have an approved IT policy for governance and management of its ICT resources. In addition, there is no ICT steering committee in place to assist in the development of ICT policy framework to enable the County Executive to realize long-term ICT strategic goals. Lack of an approved IT policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the County Executive's ICT assets. Further, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.

In the circumstances, existence of effective ICT controls could not be confirmed.

2. Lack of Risk Management Policy and Strategy

The County Executive's Management had not put in place risk management policy, strategies, and risk register to mitigate against risk. It was, therefore, not clear how the management manages risk exposures. This is in contravention of Regulation 158 (1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism; and the County Government entity develops a system of risk management and internal control that builds robust business operations.

In the circumstances, existence of effective risk management measures could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the

Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls 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 controls 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 conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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 controls.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 February, 2023

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****7. Statement of Receipts and Payments for the year ended 30th June 2022.**

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	6,629,278,531	5,862,901,714
Proceeds from sale of assets	2	-	-
Other receipts	3	115,000,267	262,936,377
Total receipts		6,744,278,798	6,125,838,091
Payments			
Compensation of employees	4	2,580,026,894	2,413,371,039
Use of goods and services	5	1,069,338,095	836,218,528
Subsidies	6	-	-
Transfers to other government entities	7	1,289,648,256	1,746,741,148
Other grants and transfers	8	583,099,000	296,998,275
Social security benefits	9	54,935,556	50,014,084
Acquisition of assets	10	1,016,793,841	860,589,811
Finance costs, including loan interest	11	-	-
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	-	11,554,100
Total payments		6,593,841,642	6,215,486,985
Surplus/deficit		150,437,156	(89,648,894)

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 29/06/2023 2023 and signed by:



.....
Name: Priscillah Chebet Mungo
Chief Officer – Finance and Economic Planning



.....
Name: CPA 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, 2022.

8. Statement of Assets and Liabilities as at 30th June 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	799,052,389	672,764,879
Cash balances	14B	-	-
Total cash and cash equivalent		<u>799,052,389</u>	<u>672,764,879</u>
Outstanding imprests and advances	15	-	-
Total financial assets		799,052,389	672,764,879
Financial liabilities			
Deposits and retentions	16	38,987,377	63,137,022
Net financial assets		<u>760,065,013</u>	<u>609,627,857</u>
Represented by			
Fund balance b/fwd.	17	609,627,857	699,276,751
Prior year adjustments	18	-	-
Surplus/deficit for the year		150,437,156	(89,648,894)
Net financial position		<u>760,065,013</u>	<u>609,627,857</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

29/07/2023 2023 and signed by:



.....
Name: Priscillah Chebet Mungo
Chief Officer – Finance and Economic Planning



.....
Name: CPA 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, 2022.

9. Statement of Cash Flows for the period ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	6,629,278,531	5,862,901,714
Other receipts	3	115,000,267	262,936,377
TOTAL		6,744,278,798	6,125,838,091
Payments for operating expenses			
Compensation of employees	4	2,580,026,894	2,413,371,039
Use of goods and services	5	1,069,338,095	836,218,528
Subsidies	6	-	-
Transfers to other government units	7	1,289,648,256	1,746,741,148
Other grants and transfers	8	583,099,000	296,998,275
Social security benefits	9	54,935,556	50,014,084
Finance costs, including loan interest	11	-	-
Other payments	13	-	11,554,100
TOTAL		5,577,047,801	5,354,897,174
Adjusted for:			
Other adjustments Prior year adjustments			
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	(24,149,646)	19,201,222
Net cash flow from operating activities		1,143,081,351	790,142,139
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	1,016,793,841	860,589,811
Net cash flows from investing activities		1,016,793,841	860,589,811
Cash flow from borrowing activities			

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities			
Net increase in cash and cash equivalents		126,287,510	(70,447,672)
Cash and cash equivalents at beginning of the year		672,764,879	743,212,551
Cash and cash equivalents at end of the year		799,052,389	672,764,879

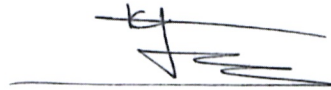
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 27/01/2023 and signed by:



.....

Name: Priscillah Chebet Mungo

Chief Officer — Finance and Economic Planning



.....

Name: CPA Haron Muruny

**Head of Accounting Services
ICPAK M/No: 26158**

WEST POKOT COUNT EXECUTIVE

Annual Reports and Financial Statements For the year ended June 30, 2022

10. Statement of Comparison of Budget & Actual Amounts

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	7,442,948,646	58,730,703	7,501,679,349	6,629,278,531	872,400,818	
Other receipts	170,000,000		170,000,000	115,000,267	54,999,733	
Total	7,612,948,646	58,730,703	7,671,679,349	6,744,278,798	927,400,551	
Payments						
Compensation of employees	2,591,888,242	78,131,082	2,670,019,324	2,580,026,894	89,992,430	
Use of goods and services	907,566,539	227,225,248	1,134,791,787	1,069,338,095	65,453,692	
Transfers to other government units	1,866,062,861	(106,789,591)	1,759,273,270	1,289,648,256	469,625,014	
Other grants and transfers	443,000,000	140,100,000	583,100,000	583,099,000	1,000	
Social security benefits	90,000,000	(35,000,000)	55,000,000	54,935,556	64,444	
Acquisition of assets	1,709,431,004	(134,936,036)	1,574,494,968	1,016,793,841	557,701,127	
Other payments	5,000,000	(4,000,000)	1,000,000		1,000,000	
Total	7,612,948,646	58,730,703	7,671,679,349	6,593,841,642		
Surplus/(Deficit)				150,437,156		

WEST POKOT COUNT EXECUTIVE
Annual Reports and Financial Statements For the year ended June 30, 2022

The County Executive's financial statements were approved on 27/01 2023 and signed by:



.....

Name: Priscillah Chebet Mungo
Chief Officer – Finance and Economic Planning



.....

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

WEST POKOT COUNT EXECUTIVE

Annual Reports and Financial Statements For the year ended June 30, 2022

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	4,650,976,927	380,616,758	5,031,593,685	4,430,150,073	601,443,612	
Other receipts	119,000,000		119,000,000	80,601,936	38,398,064	
Total	4,769,976,927	380,616,758	5,150,593,685	4,510,752,009	639,841,676	
Payments						
Compensation of employees	2,591,888,242	78,131,082	2,670,019,324	2,580,026,894	89,992,430	
Use of goods and services	890,887,482	226,425,251	1,117,312,733	1,054,628,010	62,684,723	
Transfers to other government units	698,373,280	40,270,425	738,643,705	730,318,957	8,324,748	
Other grants and transfers	443,000,000	87,100,000	530,100,000	530,099,000	1,000.00	
Social security benefits	90,000,000	(35,000,000)	55,000,000	54,935,556	64,444	
Acquisition of assets	50,827,923	(12,310,000)	38,517,923	8,853,540	29,664,383	
Other payments	5,000,000	-4,000,000	1,000,000	0	1,000,000.00	
Total	4,769,976,927	380,616,758	5,150,593,685	4,958,861,955	191,731,730	
Surplus/(deficit)						

WEST POKOT COUNT EXECUTIVE
Annual Reports and Financial Statements For the year ended June 30, 2022

The County Executive's financial statements were approved on 27/01 2023 and signed by



.....

Name: Priscillah Chebet Mungo
Chief Officer – Finance and Economic Planning



.....

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

WEST POKOT COUNT EXECUTIVE

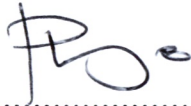
Annual Reports and Financial Statements For the year ended June 30, 2022

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	2,791,971,719	(321,886,055)	2,470,085,664	2,199,128,458	270,957,206	
Other receipts	51,000,000		51,000,000	34,398,331	16,601,669	
Total	2,842,971,719	(321,886,055)	2,521,085,664	2,233,526,789		
Payments						
Use of goods and services	16,679,057	799,997	17,479,054	14,710,085	2,768,969	
Transfers to other government units	1,167,689,581	(253,060,016)	914,629,565	559,329,300	355,300,265	
Other grants and transfers	-	53,000,000	53,000,000	53,000,000		
Acquisition of assets	1,658,603,081	(122,626,036)	1,535,977,045	1,007,940,302	529,135,222	
Totals	2,842,971,719	(321,886,055)	2,521,085,664	1,634,979,687	877,122,601	
Surplus/(deficit)		-	-	598,547,103		

WEST POKOT COUNTY EXECUTIVE
Annual Reports and Financial Statements For the year ended June 30, 2022

The County Executive's financial statements were approved on 27/01 2023 and signed by:



.....
Name: Priscillah Chebet Mungo
Chief Officer – Finance and Economic Planning



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

WEST POKOTY COUNT EXECUTIVE

Annual Reports Financial Statements For the year ended June 30, 2022

13. Budget Execution by Programmes and Sub-Programmes

14. Programme/SP	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	Percentage Utilization
	2021/2022	2021/2022	2021/2022	2021/2022		
	KShs	KShs	KShs	KShs	KShs	%
Programme 1-COUNTY EXECUTIVE						
SP 1 - (General Administration, planning and Support Services)	559,128,314	(105,187,351)	453,940,963	361,465,694	92,475,269	79.63%
SP 2 -(County Public service Board	19,097,120	1,400,000	20,497,120	19,428,155	1,068,965	94.78%
SP 3 -(County Executive affairs)	34,337,415	(300,000)	34,037,415	28,728,909	5,308,506	84.40%
SP 4-(Liasion and Intergovernmental service)	14,473,815	-	14,473,815	14,264,191	209,624	98.55%
TOTAL	627,036,664	(104,087,351)	522,949,313	423,886,949	99,062,364	81.06%
TOTAL	627,036,664	(104,087,351)	522,949,313	423,886,949	99,062,364	81.06%
Programme 2 - FINANCE &ECONOMIC PLANNING						
SP 1(General Administration, planning and Support Services	343,844,902	12,651,542	356,496,444	212,966,099	143,530,345	59.74%

WEST POKOTY COUNT EXECUTIVE

Annual Reports Financial Statements For the year ended June 30, 2022

SP 2-(Treasury Accounting Services)	4,859,823	2,800,000	7,659,823	7,073,300	586,523	92.34%
SP 3-(Supply Chain Management services)	3,068,000	4,870,000	7,938,000	6,894,100	1,043,900	86.85%
SP 4-(Resource Mobilization)	7,710,000	3,200,000	10,910,000	10,231,603	678,397	93.78%
SP 5-(Internal Audit services)	4,043,600	2,200,000	6,243,600	6,208,240	35,360	99.43%
SP 6-(Budget Formulation services)	9,446,000	7,375,282	16,821,282	15,474,080	1,347,202	91.99%
SP 7-(Economic Planning)	43,861,505	7,856,980	51,718,485	40,230,917	11,487,568	77.79%
SP 8-(Monitoring and Evaluation)	2,800,000	100,000	2,900,000	2,899,639	361	99.99%
TOTAL	419,633,830	41,053,804	460,687,634	301,977,977	158,709,658	65.55%
Programme 3 - ROADS, PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE						
SP 1(General Administration ,planning and Support Services)	76,485,590	(12,800,000)	63,685,590	61,886,184	1,799,406	97.17%
SP 2(Road Transport)	237,682,188	29,507,440	267,189,628	227,502,073	39,687,555	85.15%
SP 3(CONSTRUCTION OF BRIDGES)	21,580,000	500,000	22,080,000	15,400,157	6,679,843	69.75%
SP 5-(Ward Specific Projects)	145,522,984	(18,958,165)	126,564,819	99,651,086	26,913,733	78.74%

WEST POKOTY COUNT EXECUTIVE

Annual Reports Financial Statements For the year ended June 30, 2022

TOTAL	481,270,762	(1,750,725)	479,520,037	404,439,500	75,080,537	84.34%
Programme 4 - HEALTH AND SANITATION						
SP 1(General Administration ,planning and Support Services)	1,297,957,337	444,685,240	1,742,642,577	1,677,143,535	65,499,042	96.24%
SP 2-(Preventive Health Services)	75,166,000	21,000,000	96,166,000	95,323,745	842,255	99.12%
SP 3-(Curative Health Services)	288,286,050	14,529,790	302,815,840	200,121,993	102,693,847	66.09%
SP 4-(Kacheliba Sub county hospital)	12,940,000	7,040,000	19,980,000	18,440,978	1,539,022	92.30%
SP 5-(Sigor Sub county hospital)	12,860,000	2,570,000	15,430,000	14,462,245	967,755	93.73%
SP 6-(Chepareria Sub county hospital)	12,860,000	3,470,000	16,330,000	12,600,985	3,729,015	77.16%
SP 7(Facility Improvement Fund)	79,500,000	(2,700,000)	76,800,000	72,525,085	4,274,915	94.43%
SP 8(Ward Specific)	95,264,774	26,198,268	121,463,042	87,164,152	34,298,890	71.76%
TOTAL	1,874,834,161	516,793,298	2,391,627,459	2,177,782,719	213,844,740	91.06%
Programme 5 - EDUCATION AND TECHNICAL TRAINING						
SP 1(General Administration ,planning and Support Services)	465,437,289	(80,463,322)	384,973,967	361,889,645	23,084,322	94.00%
SP 2 -(ECD Services)	39,659,648	-	39,659,648	35,810,236	3,849,412	90.29%

WEST POKOTY COUNT EXECUTIVE

Annual Reports Financial Statements For the year ended June 30, 2022

SP 3-(Youth Vocational training)	23,805,408	379,478	24,184,886	24,107,147	77,739	99.68%
SP 4-(Bursary Fund)	443,000,000	95,000,000	538,000,000	522,988,550	15,011,450	97.21%
SP 5 - (Ward specific)	134,986,426	28,119,620	163,106,046	151,295,016	11,811,030	92.76%
TOTAL	1,106,888,771	43,035,776	1,149,924,547	1,096,090,594	53,833,953	95.32%
Programme 6 - AGRICULTURE AND IRRIGATION						
SP 1 - (General Administration, planning and Support Services)	94,658,315	(18,135,000)	76,523,315	73,832,075	2,691,240	96.48%
SP 2-(Crop Development and Management)	460,924,020	(5,600,000)	455,324,020	270,228,080	185,095,940	59.35%
SP 3-(Cash Crop Production(Special Programs)	11,142,000	-	11,142,000	10,990,000	152,000	98.64%
SP 4 -(Ward specific)	21,400,000	(3,000,000)	18,400,000	12,187,671	6,212,330	66.24%
TOTAL	588,124,335	(26,735,000)	561,389,335	367,237,825	194,151,510	65.42%
Programme 7 - PASTORAL ECONOMY						
SP 1 - (General Administration, planning and Support Services)	88,772,569	(22,100,000)	66,672,569	65,649,222	1,023,347	98.47%
SP 2 - (Livestock production and Range Management)	132,466,492	-	129,203,397	85,387,455	43,815,942	66.09%
SP 3-(Livestock Disease management)	5,718,400	2,000,000	7,718,400	6,091,595	1,626,805	78.92%

WEST POKOTY COUNT EXECUTIVE

Annual Reports Financial Statements For the year ended June 30, 2022

SP 4-(Fisheries Development)	434,400	-	434,400	438,170	(3,770)	100.87%
SP 5-(Nasukuta Livestock Improvement Center)	528,000	215,500	743,500	587,000	156,500	78.95%
SP 6 -(Ward specific)	65,363,350	4,434,212	69,797,562	42,205,288	27,592,274	60.47%
SP 7 -(Dairy Development (Special Programmes)	3,142,000	-	3,142,000	1,854,140	1,287,860	59.01%
TOTAL	296,425,211	(15,450,288)	277,711,828	202,212,870	75,498,958	72.81%
Programme 8 - TRADE, INDUSTRIALISATION, INVESTMENT & COOPERATIVES DEVELOPMENT						
SP 1 - (General Administration, planning and Support Services)	83,739,786	4,250,000	87,989,786	86,148,774	1,841,012	97.91%
SP 2-(Cooperative Development)	221,643,155	(133,332,001)	88,311,154	58,020,687	30,290,467	65.70%
SP 3 - (Trade,License and Market Development)	6,360,000	500,000	6,860,000	2,858,179	4,001,821	41.66%
SP 4-(Ward specific)	24,495,615	(2,621,728)	21,873,887	15,090,025	6,783,862	68.99%
TOTAL	336,238,556	(131,203,729)	205,034,827	162,117,665	42,917,162	79.07%
Programme 9 - LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT						
SP 1 - (General Administration, planning and Support Services)	78,357,393	(13,916,936)	64,440,457	59,638,592	4,801,865	92.55%

WEST POKOTY COUNT EXECUTIVE

Annual Reports Financial Statements For the year ended June 30, 2022

SP 2 -(Land Policy and Physical Planning)	2,348,800	1,405,000	3,753,800	3,693,721	60,079	98.40%
SP 3-(Housing Development)	912,000	-	912,000	911,840	160	99.98%
SP 4-(Urban Development)	12,635,400	18,605,850	31,241,250	29,030,277	2,210,973	92.92%
SP 5-(Kapenguria Municipality)	107,134,000	(51,874,552)	55,259,448	24,674,803	30,584,646	44.65%
SP 6-(Ward specific)	2,101,728	1,700,000	3,801,728	1,149,783	2,651,945	30.24%
TOTAL	203,489,321	(44,080,638)	159,408,683	119,099,016	40,309,667	74.71%
Programme 10 - WATER, ENVIRONMENT AND NATURAL RESOURCES						
SP 1 - (General Administration, planning and Support Services)	67,663,452	4,140,000	71,803,452	68,915,169	2,888,283	95.98%
SP 2 -(Water Supply Services)	132,643,572	31,686,173	164,329,745	81,359,867	82,969,878	49.51%
SP 3 -(Enviroment & Natural Resource Development)	14,081,280	(1,250,238)	12,831,042	12,821,088	9,955	99.92%
SP 4 -(Ward Specific)	177,111,593	88,006	177,199,599	116,643,503	60,556,096	65.83%
TOTAL	391,499,897	34,663,941	426,163,838	279,739,627	146,424,211	65.64%
Programme 11 - YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES.						
SP 1 - (General Administration, planning and Support Services)	52,962,504	1,100,000	54,062,504	53,014,379	1,048,125	98.06%

WEST POKOTY COUNT EXECUTIVE

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SP 2-(Tourism Development)	3,478,413	500,000	3,978,413	3,083,314	895,099	77.50%
SP 3-(Gender,Youths and sports Development)	48,208,853	22,439,278	70,648,131	48,426,967	22,221,165	68.55%
SP 4(Culture and Social Development)	1,939,718	-	1,939,718	1,780,454	159,264	91.79%
SP 5-(Ward Specific)	13,552,289	6,100,000	19,652,289	17,384,527	2,267,763	88.46%
TOTAL	120,141,777	30,139,278	150,281,055	123,689,641	26,591,414	82.31%
Programme 12 - COUNTY PUBLIC SERVICE , ICT AND DICENTRALISED UNITS						
SP 1 - (General Administration, planning and Support Services)	313,097,374	(143,774,600)	169,322,774	167,786,040	1,536,734	99.09%
SP 2-(Human Resource)	1,304,000	1,040,000	2,344,000	2,309,950	34,050	98.55%
SP 3-(Legal Services)	1,336,000	24,950,089	26,286,089	26,260,964	25,125	99.90%
SP 4 - (Records Management)	384,000	1,760,000	2,144,000	2,133,720	10,280	99.52%
SP 5- (Communication Services)	720,000	120,000	840,000	840,000	-	100.00%
SP 6 - (ICT Infrastructure Connectivity)	1,616,422	500,000	2,116,422	2,059,744	56,678	97.32%
SP 7 - (Field Administration)	11,167,680	10,034,000	21,201,680	20,046,051	1,155,629	94.55%

WEST POKOTY COUNT EXECUTIVE

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TOTAL	329,625,476	(105,370,511)	224,254,965	221,436,469	1,662,867	98.74%
Programme 13 -SPECIAL PROGRAMMES AND DIRECTORATES						
SP 1 - (General Administration, planning and Support Services)	17,844,444	-	17,844,444	15,418,539	2,425,905	86.41%
SP 2 -(Dairy Development)	-	-	-	-	-	0.00%
SP 3-(Cash crop production)	-	-	-	-	-	0.00%
SP 4-(Investment and Coperative development)	575,900	-	575,900	575,750	150	99.97%
SP 5 - (Emergency and disaster response)	4,250,000	7,000,000	11,250,000	11,249,000	1,000	99.99%
SP 6 -(Peace building and reconciliation)	5,826,000	-	5,826,000	5,800,200	25,800	99.56%
SP 7- (Resource mobilization and Coordination)	1,350,000	-	1,350,000	1,350,000	-	100.00%
SP 8(Gender and special needs)	10,640,000	-	10,640,000	9,189,122	1,450,878	86.36%
TOTAL	40,486,344	7,000,000	47,486,344	43,582,611	3,903,733	91.78%
Programme 14 -COUNTY ASSEMBLY						
SP 1 - (General Administration, planning and Support Services)	521,953,923	(154,689,687)	367,264,236	354,789,699	12,474,537	96.60%

WEST POKOTY COUNT EXECUTIVE

Annual Reports Financial Statements For the year ended June 30, 2022

SP 2 -(Legislation and Representation)	197,353,618	51,859,720	249,213,338	247,129,280	2,084,058	99.16%
SP 3-(Staff Affairs and development)	58,800,000	9,829,967	68,629,967	68,629,200	767	100.00%
TOTAL	778,107,541	(93,000,000)	685,107,541	670,548,179	14,559,362	97.87%

Notes to the Financial Statements (Continued)

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the West Pokot County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) 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.

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

ii) 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.

b) 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, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive s such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

7. Imprests and Advances

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

8. 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.

9. 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.

10. 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.

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

11. Contingent Liabilities

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

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not 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.

12. 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.

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Significant Accounting Policies (Continued)

13. 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 22nd June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. Two supplementary budgets were 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.

14. Comparative figures

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

15. 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.

16. Prior Period Adjustment

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

17. 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 of obligations between related parties regardless of whether a price is charged.

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****15. Notes to the Financial Statements****1. Exchequer Releases (Transfer to the CRF)**

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	1,105,319,971	430,060,200
Total exchequer releases for quarter 2	1,041,551,914	952,771,984
Total exchequer releases for quarter 3	1,040,172,695	1,293,841,510
Total exchequer releases for quarter 4	3,442,233,951	3,186,228,020
Total	6,629,278,531	5,862,901,714

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****3. Other Receipts**

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees received		
Own source revenue	113,705,713.00	110,441,691
Returned CRF issues	1,294,554	3,449,090
Other Receipts (KRB)		149,045,596
Total	115,000,267	262,936,377

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	2,296,991,022	2,213,970,359
Basic wages of temporary employees	283,035,872	199,400,679
Total	2,580,026,894	2,413,371,039

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	38,042,116	27,184,923
Communication, supplies and services	6,326,385	4,731,270
Domestic travel and subsistence	291,726,413	222,026,820
Foreign travel and subsistence	6,310,035	771,712
Printing, advertising and information supplies & services	21,018,882	15,876,394
Rentals of produced assets	6,540,000	5,525,550
Training expenses	19,156,508	1,034,600
Hospitality supplies and services	34,540,255	29,333,824

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

Insurance costs	86,022,599	130,472,791
Specialized materials and services	357,405,830	251,267,728
Office and general supplies and services	44,801,368	26,998,143
Fuel, oil and lubricants	56,204,075	50,377,619
Other operating expenses	31,394,843	21,388,788
Routine maintenance – vehicles and other transport equipment	49,843,749	37,901,614
Routine maintenance – other assets	20,005,037	11,326,753
Total	1,069,338,095	836,218,528

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations		
(Insert Name)	-	-
Subsidies to Private Enterprises		
(Insert Name)	-	-

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****7. Transfer to Other Government entities**

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
West Pokot County Assembly	670,548,179	602,946,573
West Pokot Cooperative and Development Fund	25,000,000	40,000,000
Transfers to other counties		
Current Grants to Government Agencies and other Levels of Government	57,022,955	178,694,901
Capital Grants to Government Agencies and other Levels of Government	533,627,122	920,099,674
Other Current Transfers, Grants and Subsidies	3,450,000	5,000,000
Transfers to national government entities		
Transfer to the council of governors		
Transfer to		
Total	1,289,648,256	1,746,741,148

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	573,100,000	292,000,000
Emergency relief and refugee assistance	9,999,000	4,998,275
Total	583,099,000	296,998,275

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	54,935,556	50,014,084
Total	54,935,556	50,014,084

10. Acquisition of Assets

<u>Non- financial assets</u>	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	178,783,768	237,377,903
Refurbishment of buildings	5,850,738	2,886,764
Construction of roads	291,589,470	153,065,557
Construction and civil works	268,424,252	231,486,965
Overhaul and refurbishment of construction & civil works		
Purchase of vehicles and other transport equipment	69,829,348	56,037,676
Overhaul of vehicles and other transport equipment		0
Purchase of household furniture and institutional equipment		0

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Purchase of office furniture and general equipment	23,310,019	6,489,700
Purchase of specialized plant, equipment and machinery	78,969,474	10,780,064
Rehabilitation and renovation of plant, machinery and equip.		0
Purchase of certified seeds, breeding stock and live animals	97,436,823	153,439,391
Research, studies, project preparation, design & supervision	1,499,950	8,755,791
Rehabilitation of civil works		
Acquisition of strategic stocks and commodities		
Acquisition of land	1,100,000	270,000
Acquisition of intangible assets		
Total acquisition of non- financial assets		
<u>Financial assets</u>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets		
Total acquisition of assets	1,016,793,841	860,589,811

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)****11. Finance Costs, including Loan Interest**

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	-	-
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Repayment of Principal on Domestic Lending and On-Lending

	2021-2022	2020-2021
	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves		
Civil Contingency Reserves		11,554,100
Other payments		
Total	-	11,554,100

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)****14. Cash and Bank Balances****14A. Bank Balances**

Name of Bank, Account No. & currency	2021 - 2022	Indicate whether recurrent, Development, deposit, receipts e.t.c	2020 - 2021
	Kshs		KShs
Central Bank of Kenya, Ac no 1000171577 KShs West Pokot County Revenue Fund Account	603,490,886	Revenue	469,710,235
Central Bank of Kenya, Ac no 1000171127 KShs West Pokot County Recurrent Account	22,984,263	Recurrent	31,045,711
Central Bank of Kenya, Ac no 1000171038 KShs West Pokot County Development Account	28,868,114	Development	140,427
Central Bank of Kenya Ac no 1000314109 KSh West Pokot Ccounty KRB Account	-	Development	22,495,190
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	36,347,678	Development	21,225,657
Central Bank of Kenya, Ac no 1000369035 KSh West Pokot County Climate Smart Account	1	Development	
Central Bank of Kenya, Ac no 1000369043 KSh West Pokot County ASDSP Account	-	Development	11,725,115
Central Bank of Kenya, Ac no 1000375655 KSh West Pokot County KUSP Account	-	Development	10,838,723
Central Bank of Kenya, Ac no 1000451548 KSh West Pokot County KDSP Account	67,508,711	Recurrent	35,256,980
Central Bank of Kenya, Ac no 1000465058 KSh West Pokot County Covid 19 Emergency Response Account	417,121		6,417,121
Central Bank of Kenya, Ac no 1000523972 KSh West Pokot County Emergency Locust Response Account	-	Development	
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account	68,760	Revenue	393,221
Kenya Commercial Bank Kapenguria Ac no 1144889057 West Pokot County Roads, Works and Transport	-	Operations	
Kenya Commercial Bank Kapenguria Ac no 1140770845 West Pokot County Opertions and Imprest Account	-	Operations	
Kenya Commercial Bank Kapenguria Ac no. 1164634089 West Pokot County Deposit and Suspense Account	38,987,377	Deposit	63,137,022.25
Total	799,052,389	-	672,764,879

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Other Disclosures**

Name of Bank, Account No. & currency	Amount in bank account currency FY 2021/2022	Amount in bank account currency FY 2020/2021	Indicate whether recurrent, Development, deposit, receipts e.t.c
Kenya Commercial Bank Kapenguria Ac No. 1226536425 West Pokot County ASDSP II	29,609,620	27,273,130	Development
Kenya Commercial Bank Kapenguria Ac No. 1260549933 West Pokot County Health Facilities Account	621	973	Operations
Kenya Commercial Bank Kapenguria Ac no.1151279188 West Pokot County HSSF West Pokot County	8,279,724	2,669,097	Operations
Kenya Commercial Bank Kapenguria Ac No. 1267071362 West Pokot County Kacheliba Sub-County FIF Operations Account	143,697	135,753	Operations
Kenya Commercial Bank Kapenguria Ac No. 1267071257 West Pokot County Chepareria Sub-County FIF Operations Account	17,343	1,316	Operations
Kenya Commercial Bank Kapenguria Ac no. 1182402844 Kapenguria County Referral Hospital Operations Account	8,203,994	6,584,547	Operations
Kenya Commercial Bank Kapenguria Ac no. 1267071141 Sigor Sub County Hospital FIF Operations Account	131	3,001	Operations
Kenya Commercial Bank Kapenguria Ac No. 1226090583 West Pokot County Climate Smart Account	74,431,015	111,179,279	Development
Kenya Commercial Bank Kapenguria Ac no. 1239995326 West Pokot Nasukuta EU IDEAS	31,038,300	98,490,352	Development
Kenya Commercial Bank Kapenguria Ac no. 1259776697 Kapenguria Municipality-KUSP UIG Account	14,246	15,437	Recurrent

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

Kenya Commercial Bank Kapenguria Ac no. 1259776840 Kapenguria Municipality-KUSP UDG Account	39,089,723	40,530,945	Development
Cooperative Bank Kapenguria Ac no. 01141852266100 WPC Emergency Locust Response	12,292,914	-	Development
Kenya Commercial Bank Kapenguria Ac No. 1268529370 West Pokot Sub Hospital Operations account	3,117,198	1,184	Operations
Cooperative Bank Kapenguria Ac no. 01141694710300 WPC Executive Staff Car Loan and Mortgage Account (Loan)	8,222,895	194,383	Operations
Cooperative Bank Kapenguria Ac no. 01141694710301 WPC Executive Staff Car Loan and Mortgage Account (Repayment)	38,716,417	36,696,165	Operations
Kenya Commercial Bank Kapenguria Ac No. 1257402498 West Pokot County Cooperative Development Fund Account	7,136,055	19,484,313	Development
Equity Bank Kapenguria Ac no. 1070262229797 WPC Bursary and Infrastructure Development Fund	4,831	50,670	Operations Development

14 B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued) Cash in hand should also be analysed as follows:

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

15. Outstanding imprests and advances

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

<i>Breakdown of Imprest and Salary Advance per Department</i>	2021-2022	2020-2021
<i>Imprest</i>	Kshs	Kshs
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
<i>Salary Advance</i>		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)****16. Deposits and Retention**

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	38,987,377	63,137,022
Retention Monies		
Total	38,987,377	63,137,022

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	609,627,857	699,276,751
Cash in Hand		
Accounts Receivables		
Accounts Payables		
Total	609,627,857	699,276,751

Prior Year Adjustments

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

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

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)****18. Increase/ (Decrease) in Outstanding Imprests and Advances**

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1 st July (A)	-	-
Imprest and Advances As At 30 th June (B)	-	-
Increase)/ Decrease In Imprest and Advances (C=(B-A))	-	-

19. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	63,137,022	43,935,800
Deposits and Retention as at 30 th June (B)	38,987,377	63,137,022
Increase/ (Decrease) in Deposits and Retentions C= B-A	(24,149,646)	19,201,222

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2020-2021	Additions for the period	Paid during the year	Balance c/f 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	-	-	-	-
Construction of Civil Works	-	-	-	-
Supply of Goods	-	-	-	-
Supply of Services	-	-	-	-
Total	-	-	-	-

2. Pending Staff Payables (See Annex 3)

Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)**3. Other Pending Payables (See Annex 4)**

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

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)**a) External assistance relating to loans and grants**

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

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

c). Classes of providers of external assistance

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

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

a. Non-monetary external assistance

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

d. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

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

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

5. Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

5.1 Classification by Source

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

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

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

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures
(Continued) Related party
transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members and Cos)	-	-
<u>Transfers To Related Parties</u>	-	-
Transfer to the County Assembly	-	-
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to County Water Service Providers	-	-
Total Transfers to Related Parties	-	-
<u>Transfers From Related Parties</u>	-	-
Transfers From the Exchequer	-	-
Transfers From MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers from Related Parties	-	-

7. Establishment of other County Government Entities

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

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Car loan and Mortgage Fund	2016	-	-
Cooperative fund	2018	-	-
Kenya Urban support program	2018	-	-
County Bursary fund	2014	-	-

8. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	Kshs
<i>Name Of Bank, Account No. & Currency</i>	-	-	-	-
<i>Name Of Bank, Account No. & Currency</i>	-	-	-	-
<i>Name Of Bank, Account No. & Currency</i>	-	-	-	-
<i>Name Of Bank, Account No. & Currency</i>	-	-	-	-
Total	-	-	-	-

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2021/22 there was no costs incurred on leasing of medical equipment

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities Arising from Ppps	-	-
Total	-	-

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From the National Government (Note 3)	-	-
Other Donations for Covid-19 Received Directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	-	-
Payments	-	-
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	-	-
Purchase Of Beds and ICU Units	-	-
Subsidies To The Community	-	-
Payment Of Hospital Bills	-	-
Donations To Schools And Other Institutions	-	-
Other Expenses (Specify)	-	-
Total Payments	-	-
Balance In The Covid 19 Fund	-	-

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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.

Reference	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
No. on the external audit			<i>(Resolved / Not</i>	<i>(Put a date when you</i>
Report			<i>Resolved)</i>	<i>expect the issue to be resolved)</i>
1	County Own generated Receipts	Management submitted the required schedules to the auditor general office for review	Resolved	
2.1	Unsupported expenditure on hospitality supplies and services	Management submitted the required schedules to the auditor general office for review	Resolved	
2.2	Payments made after end of the financial year	This was mainly due to late exchequer releases.	Resolved	
3.1	Transfers to West Pokot County Assembly	The actual and confirmed amount transferred to County Assembly was submitted to the auditor. County assembly were to amend their financial statements	Resolved	
3.2	Transfer to dispensaries for Infrastructure development	The management provided the documentary evidence of works carried out to the auditor general	Unresolved	April 2023
3.3	Transfer to Early childhood Development Education Centres	The management provided the documentary evidence of works carried out to the auditor general	Unresolved	April 2023
3.4	Transfers to other Governments Units – County Assembly of West Pokot	This was mainly due to late exchequer releases	Resolved	

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

4	Cash and Cash equivalents	The management reconciled the cash and cash equivalents and submitted to the office of auditor general. The bank balances have been already accounted for under SPA Account	Resolved	
5.1	Summary of Fixed Assets Register	The management provided the adjustments to the asset register to the office of auditor general	Resolved	
5.2	Handing over of Assets and Liabilities from Defunct Local Authorities	The county government is awaiting valuers from national government to ascertain assets and liabilities before official handing over.	Unresolved	June 2023
Key Audit Matters				
1	Budgetary control and performance	This was mainly due to late exchequer release and Covid-19 pandemic that resulted to slow implementation of projects	Resolved	
2	Own Generated Revenue	This was mainly due to late Covid-19 pandemic, livestock diseases and insecurity along boarder that resulted to low collection	Resolved	
3	Non collection of revenue Land rates	This was attributed to lack of physical planning in most of our urban centres	Unresolved	June 2023
4	Late Exchequer Releases	Management will continue to make efforts to requisition for equitable share funds promptly when funds are available. However, requisitions are only made when the National Treasury has released funds to the CRF account.	Unresolved	June 2023
5	Unutilized Surplus Funds	These funds were re-budgeted during FY 2021 2022 and utilized	Resolved	
6	Pending Bills	Details of payment vouchers were submitted to the auditor for review	Resolved	
7.0 Projects				

WEST POKOT COUNTY EXECUTIVE

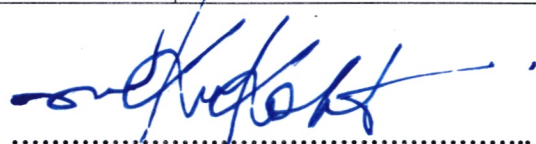
Annual Report and Financial Statements for the year ended June 30, 2022.

7.1	Project status report	The management re-looked at its budget and prioritized allocation of funds on key projects	Resolved	
7.2	Project verification	The management has budgeted to operationalize the stalled projects.	Unresolved	June 2023
Report on lawfulness and effectiveness in use of Public Resources				
1	Budget allocation to the County Assembly	The county assembly were allocated funds as per the CARA and the extra funds were meant for Development which is a non-ceiling item	Resolved	
2	Compensation of employees			
2.1	Exceeding the ratio of compensation - of employees to total revenue	The County will Endeavor to reduce staff compensation to the required 35%. Some of the measures that the county government has put into place to mitigate include succession management, renewals of contracts to only those on essential services, increasing own source revenue to mitigate the deficit and training and developing staff to take up positions left by retiring members of staff.	Unresolved	June 2023
2.2	Net Earnings of less than a Third of Basic salaries	In the year 2020 when Covid 19 come into being the government lowered tax from 30% to 25% this prompted members of staff to seek loans using this tax relief. In January 2021 the government reverted back to 30% tax on salaries. This affected their net earnings some of them went below a third rule.	Unresolved	June n2023

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

2.3	Management and processing of Temporary Employees' basic wages payroll outside Integrated Personnel and Payroll Database (IPPD)	We had missing designations in the IPPD system some of them are designations for ECD Teachers and in the financial year 2019/2020, in the Month of September, 2019 we received Designations for these cadres and we were migrating the officers to the IPPD system. All staff are paid through IPPD	Resolved	
3.1	Purchase of Tractors	The management provided all the required documentations to the office of the auditor general	Resolved	
3.2	Purchase of Ambulances	The management provided all the required documentations to the office of the auditor general	Resolved	
3.3	Proposed Completion of education office block	The management provided all the required documentations to the office of the auditor general	Resolved	
3.4	Land without ownership documents	Most of the land is the county is communal and agreements are available	Unresolved	June 2023
4	Operating Deposit and Retention Account in a commercial Bank	The county has started using Central Bank account as from FY 2022 2023	Resolved	
5.1	Consolidated Financial statements	The management submitted consolidated financial statements to the office of Auditor General	Resolved	
5.2	Non – Preparation and Submission of Departmental Financial statements	The county government is the process of capacity building to ensure that qualified accountants are posted to each department	Unresolved	June 2023



.....
CEC, County Treasury

Date 27/1/2023

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

17. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	951,868,710	1,505,323,370	1,119,417,807	2,734,757,581	6,311,367,468
DANIDA - Universal Healthcare in Devolved Units Programme				5,539,875	5,539,875
World Bank – THUSCP				43,146,498	43,146,498
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development				12,292,914	12,292,914
Kenya Devolution Support Programme	66,268,057				66,268,057
Kenya Urban Support Programme					
Agriculture Sector Development Support Project (ASDSP)			5,000,000	3,500,000	8,500,000
Kenya Climate Smart Agriculture Project (KCSAP)				197,626,077	197,626,077
Construction of County Headquarters					
Total	1,018,136,767	1,505,323,370	1,124,417,807	2,996,862,945	6,644,740,889

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 2 – Analysis of Pending Accounts Payable

SUPPLIER OF GOODS OR SERVICES	DATE CONTRACTED	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITIONS DURING AT BEGINNING OF THE YEAR	ADDITIONS DURING THE YEAR	AMOUNT PAID DURING THE YEAR	OUTSTANDING BALANCE
		FY 2020 2021					
Cecil Engineering Company Ltd	2015-2016	500,000	500,000				500,000
Kakuka Company Ltd	2020 2021	2,998,800	2,998,800				2,998,800
Chepkosir Enterprises Ltd	2015-2016	500,000	500,000				500,000
Korsich Enterprise Ltd	2020 2021	499,000	499,000				499,000
Nakwoilap Dispensary	2020 2021	1,000,000	1,000,000			1,000,000	
Nangolesinyon Dispensary	2020 2021	700,000	700,000			700,000	
Mortome Dispensary	2020 2021	1,700,000	170,000			1,700,000	
Kalapata Dispensary	2020 2021	500,000	500,000			500,000	
Nakwoilap Dispensary	2020 2021	500,000	500,000			500,000	
Jackson Tiyan lochapale	2015 2016	500,000	500,00			500,000	
Bytes and Codes Ltd	2020 2021	4,495,000	4,495,000			4,495,000	
Royels Ltd	2020 2021	498,962	498,962			498,962	

WEST POKOT COUNTY EXECUTIVE

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Hydrosan Company Ltd	2019 2020	2,400,300	2,400,300			2,400,300.00	
Sondany Enterprises	2020 2021	3,837,028	3,837,028			3,837,028	
Royels Ltd	2020 2021	2,596,834	2,596,834			2,596,834	
Pkasa General Company Ltd	2020 2021	1,439,730	1,439,730			1,439,730	
Totals		24,665,654	23,135,654	-	-	20,167,854	4,497,800
		FY 2021 2022					
Construction of Buildings							
M/S Lalwa Development Co Ltd	14/05/2018	5,898,472	5,898,473			5,000,000	898,472
m/s Twincom Enterprises Ltd	2015-2016	2,257,113	2,257,113			1,213,670	1,043,443
M/S Karapogh contractors ltd	05/02/2016	2,299,900	2,299,900			-	704,074
m/s Kakuka construction ltd	04/06/2017	4,496,740	4,496,740			3,248,370	1,248,370
Sub-total		14,952,225	14,952,226			9,462,040	3,894,359
Construction of Civil Works							
M/s Kangan Contractors	17/03/2022	499,940	499,940			-	499,940
Toghomo and Sons contractors Limited	14/06/2022	1,499,468	1,499,467			-	499,940
Toghomo and Sons Contractors Limited	14/06/2022	999,994	999,994			-	999,994
M/s Hunterslink Agencies Limited	02/03/2022	498,000	498,000			-	498,000
M/s Moks construction enterprise limited	29-06-2021	1,999,950	1,999,950			-	1,999,950

WEST POKOT COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

M/s Torion Enterprise Limited	13-04-2022	749,824	749,824			-	749,824
M/s Pelkau Enterprises Limited	13-04-2022	300,000	300,000			-	300,000
M/s Chemangat company limited	04/01/2021	1,499,990	1,499,990			-	1,499,990
M/s Northern Kapsot Limited	06/07/2022	301,800	301,800			-	301,800
Kaipril Setcos Limited		1,999,849	1,999,849			-	1,999,849
M/s Pelou Aratich Enterprises Limited		209,800	209,800			105,000	104,800
M/s Chelimo Company Limited	14-11-2021	299,700	299,700				299,700
Sub-total		10,858,315	10,858,314				9,753,787
Supply of Goods							
M/s Korsich Enterprises Limited		1,043,500	1,043,500			800,000	243,500
Teta Agro Enterprises Limited	15-03-2022	1,798,800	1,798,800			-	1,798,800
M/s Twinkle Consolidated Service	07-06-2021	860,500	860,500			-	860,500
M/s Mayakitt Kiptenden Enterprises	19-05-2022	852,700	852,700			-	852,700
M/s Kapiril Setcos Enterprises Limited		450,000	450,000			-	450,000
Kapewebs Solution and Technologies Ltd		299,000	299,000			-	299,000
M/s Supernest Company Limited	17/06-2022	450,000	450,000			-	450,000
M/s Kaipril Setcos Enterprises		228,000	228,000			-	228,000
Sub-total		5,982,500	5,982,500				5,182,500

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Supply of Service							
Finescope System Limited	2021-2022	220,000	220,000			-	220,000
M/s Moks Automoblie Limited	12/10/2021	559,500	559,500			-	559,500
M/s Moks Automoblie Limited		275,900	275,900			-	275,900
Kalya Fm	2021-2022	20,000	20,000			-	20,000
North Rift Radio	2021-2022	136,696	136,696			-	136,696
Sub-total		1,212,096	1,212,096				1,212,096
GRAND TOTAL		57,670,791	56,140,790	-	-	29,629,894	24,540,543

WEST POKOT COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 3 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

WEST POKOT COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 4 – Analysis of Other Pending Payables

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

WEST POKOT COUNTY EXECUTIVE

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Annex 5 – Analysis Of imprests and Advances**(a) Government Imprest**

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>		-	-	-
<i>Name Of Officer Or Institution</i>		-	-	-
<i>Name Of Officer Or Institution</i>		-	-	-
<i>Name Of Officer Or Institution</i>		-	-	-
Total		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>		-	-	-
<i>Name Of Officer</i>		-	-	-
<i>Name Of Officer</i>		-	-	-
<i>Name Of Officer</i>		-	-	-
Total		-	-	-

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Annex 6 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f		Additions during the year 2021/2022 (KShs)	Disposals during the year	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2021/2022
	2020	2021				
Land	50,579,553.00		1,100,000.00	-	-	51,679,553.00
Buildings and structures	2,874,584,488.00		436,278,801.00	-	-	3,310,863,289.00
Transport equipment	812,966,078.00		69,829,348.00	-	-	882,795,426.00
Office equipment, furniture and fittings	129,694,175.00		23,310,019.00	-	-	153,004,194.00
ICT Equipment	30,498,906.00			-	-	30,498,906.00
Machinery and Equipment	319,838,589.00		78,969,473.00	-	-	398,808,062.00
Heritage and cultural assets	154,960.00			-	-	154,960.00
Biological assets	-		97,436,823.00	-	97,436,823.00	-
Intangible assets	27,293,722.00		1,499,950.00	-	-	28,793,672.00
Infrastructure assets- Roads, Rails	2,447,735,302.00		560,013,722.00	-	-	3,007,749,024.00
Work in progress	881,034,218.00			-	-	881,034,218.00
Total	7,574,379,991.00		1,268,438,136.00	-	97,436,823.00	8,745,381,304.00

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

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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	differenc e	explanatio n
1	County Assembly	128,972,922	208,664,317	122,979,191	209,931,749	670,548,179			
2	Cooperative Fund		20,000,000		5,000,000	25,000,000			
3	W.P.County Bursary and infrastructure	200,000,000	200,000,000	30,000,000	143,100,000	573,100,000			
9	Total	328,972,922	428,664,317	152,979,191	358,031,749	1,268,648,179			

.....
Director of Finance
County Executive

.....
Director of Finance
County Assembly/fund/project

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Annex 8: Contingent liabilities register

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

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Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization

Telephone Number

Email Address

Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex 10 Disaster Expenditure Reporting Template

Date:						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Program me	Subprogr amme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs .)	Comments

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Annex 11: – Bank Reconciliation/FO 30 Reports