REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF WEST POKOT

FOR THE YEAR ENDED 30 JUNE, 2019

COUNTY GOVERNMENT OF WEST POKOT

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

Vision

A model County in Service Delivery

Mission

To Transform Livelihoods through Equitable and Sustainable Utilization of Resources

b) Key Management

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

The following are the names of the leaders of the Executive arm of the County Government of West Pokot.

S/No	Name	Designation
1	H.E Prof. John K. Lonyangapuo	Governor
2	H.E Dr. Nicholas Atudonyang	Deputy Governor
3	Dr. Mike Parklea	County Secretary
4	Luka Chepelion	CECM, Finance and Economic Planning
5	Augustine Monges	CECM, Public Works, Transport and Infrastructure
6	Geoffrey Lipale	CECM, Health, Sanitation and Emergency Services
7	Christine Apokoreng	CECM, Education and Technical Training
8	Joel Ngasia	CECM, Agriculture and Irrigation Pastoral Economy and Fisheries

9	Joel Arumonyang	CECM, Trade, Industrialization, Investment and Cooperative Development
10	Francis Kitelauyan	CECM, Land, Housing, Physical Planning and Urban Development
11	Emily Chepoghisyo	CECM, Water, Environment and Natural Resources
12	Ruth Kisabit	CECM, Tourism, Youth, Sports, Gender and Social Services
13	Jackson Yaralima	CECM, Public Service, ICT and Decentralized Units

c) **Fiduciary Management**

The County Treasury is responsible for the fiduciary management of county resources. These resources are to be utilized for the direct benefit of the people through planned programmes. The Public Finance Management Act, 2012 mandates the County Executive Committee member for Finance to designate accounting officers from county officers who are responsible for the financial administration of respective Departments.

During FY2018/19, Mr Luka Chepelion was the County Executive Committee Member for Finance and Economic Planning. However, Mr. Augustine Monges replaced him in a reshuffle done by the Governor on 3rd September 2019.

The following represents the list of Accounting Officers for various county departments and entities who had direct fiduciary responsibility during the period under review;

S/No	Designation	Name	Department/Entity
1	Principal Administrative Secretary	Ismail Maslim	Office of the Governor
2	Secretary /CEO	Caroline Chizupo	County Public Service Board
3	Chief Officer	Richard Koech, CPA	Finance
4	Chief Officer	Samson Nyangaluk	Economic Planning

5	Chief Officer	Thomas Lorwata	Public Works
6	Chief Officer	John Karamunya	Transport and Infrastructure
7	Chief Officer	Edna Krop	Medical Services
8	Chief Officer	Peter Adoki	Preventive and Promotive
9-	Chief Officer	Simon Kodomuk	Education Technical Training
10	Chief Officer	Jonathan Karita	Agriculture and Irrigation
11	Chief Officer	Isaiah Pendou	Pastoral Economy and Fisheries
12	Chief Officer	Ibrahim Longolomoi	Trade and Industrialization
13	Chief Officer	Linus Loshalima	Investment and Cooperative Development
14	Chief Officer	Elijah Lopuke	Land and Physical Planning
15	Chief Officer	Timothy Lomulen	Housing and Urban Development
16	Chief Officer	Milka Psiwa	Water
17	Chief Officer	Alex Lokimoi	Environment and Natural Resources
18	Chief Officer	Solomon Merereng	Youth and Sports
19	Chief Officer	Mary Ngoriakes	Culture, Wildlife, Tourism, Gender and Social Services
20	Chief Officer	Wilson Ngoroko	Public Service and ICT
21	Chief Officer	Musa Anupa	Devolved Units

d) Fiduciary Oversight Arrangements

The County Government of West Pokot is subjected to oversight from various institutions mandated with this responsibility. The following are fiduciary oversight arrangements applicable to the county government.

i. The County Assembly of West Pokot

Article 185 Clause 3provides 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
- Sectoral Committees
- Finance and Planning Committee
- Implementation Committee
- House Business Committee

ii. Controller of Budget

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

iii. The Senate

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

iv. National Government agencies - conditional allocations

The national government allocates funds to counties with certain conditions on utilization and accounting. The national government ministries and agencies with responsibility over these conditional allocations are often involved in oversight on the utilization and

implementation of projects and programmes for which the funds are allocated. The following are some of the conditional allocations that are audited by external parties;

- Road Maintenance Fuel Levy Fund (KRB)
- DANIDA Support for Universal Healthcare (audited by Ernst & Young)
- Swedish Govt grant to Support Agriculture Sector (ASDSP)
- Kenya Urban Support Program (KUSP – UDG&UIG)
- Kenya Smart Agriculture Program (KSMART)
- Rehabilitation of Youth Polytechnics and Vocational Training Centres
- World Bank grant for Transforming Healthcare Systems for Universal Healthcare (THS/UCP)
- EU grant for Instruments for Devolution Advice and Support (EUIDEAS)
- Swedish government grant to finance Agricultural Sector (ASDSP)

v. Audit Committee

The West Pokot County Audit Committee was constituted and inducted on July 1st 2018 as per the provisions of the Public Finance and Management Act, 2012. It is mandated to review audit reports and advise the County government on institutional risk management. The committee held 5 meetings during the period under review.

The audit committee members are;

S/No	Name	Designation
1	Grace Soprin Amurle, PhD	Chairperson
2	Thomas Lotiaka, CPA	Secretary
3	Kizito Musakala Makhumi	Member
4	Paul Loitangiro Rikilem	Member
5	Irene Chebet Lorot	Member
6	Fred Pkemoi Lourien	Member

e) County Government of West Pokot Headquarters

The County's Headquarters in Kapenguria Township has the following address:

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

f) County Government of West Pokot Contacts

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

g) County Government of West Pokot Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Kenya Commercial Bank
   Kapenguria Branch,
   P.O. Box 66 - 30600
   Kapenguria, Kenya

3. Equity bank
   Kapenguria Branch
   P.O. Box 75104
   Kapenguria, Kenya

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

h) Independent Auditors

The County Government is audited by the Auditor-General in accordance with Article 229 of the Constitution of Kenya.

The address of the Auditor-General is:

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser

The Attorney General is the principal legal adviser of the County Government.

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CEC

It is my pleasure to present the Financial Statements for the County Government of West Pokot for the year ended 30th June, 2019. The financial statements present the financial performance of the County Government over the past financial year.

Pursuant to Section 164 of the Public Finance Management Act, an Accounting Officer for a County Government entity shall prepare Financial Statements in respect of the entity in formats prescribed by the International Public Sector Accounting Standards Board (IPSASB). The law requires that these statements be submitted to the Auditor General, the National Treasury, the Controller of Budget and Commission on Revenue Allocation within three months after the end of each financial year. The attached Financial Statements which have been prepared in line with the requirements of the PFM Act 2012 present a true and fair view of the state of affairs of the County Government of West Pokot for the twelve months period ending June 30th, 2019.

The following paragraphs provide a highlight of the budget performance, outputs and outcomes, flagship projects and other achievements of the county government during the financial year.

County Governments' Financing

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

West Pokot County also finances its operations through revenues generated from local sources. The county continually strives to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include;

i. Formulating and operationalising policies that effected new revenue streams i.e. Valuation Roll for land rates
ii. Expansion of existing sources like opening of new markets.
iii. Automation of revenue collection
iv. Recruitment and empowerment of revenue enforcement officers
v. Mobilization of external revenue sources through partnerships with donors

Financial Performance

a) Resource Envelope

The overall total projected revenue was estimated at KShs 6,369,512,380. This projected revenue comprised of the equitable share of KShs 4,929,800,000 which equates to 77.4 percent of the total budget. Conditional allocation from the national government revenue was KShs 170, 810,825 constituting 2.68 percent of the total budget. These transfers included the following conditional allocations KShs 28,885,000 for rehabilitation of county polytechnics, KShs 12,128,484 for compensation for user fees foregone and KShs 129, 797,341 from Roads Maintenance Fuel Levy Fund. Other conditional allocations financed by proceeds of external loans or grants from development partners amounted to KSh. 571,557,362 representing 8.97 percent of County Budget. Additionally, the county had balances brought forward from financial year (FY) 2017/18 amounting to KShs 574,974,004 and own source revenues projected at KShs 122,370,189 as shown in the table below.

Revenue Source	FY 2017/18 Approved Estimates (Kshs)	FY 2018/19 Approved Estimates (Kshs)	FY 2018/19 Approved Supplementary I Estimates (Kshs)	FY 2018/19 Approved Supplementary II Estimates (Kshs)	Percentage (%)
1.0 Equitable Share	4,741,400,000	4,929,800,000	4,929,800,000	4,929,800,000	77.40%
2.0 Local County Revenue	111,245,626	122,370,189	152,370,189	122,370,189	1.92%
3.0 Conditional Allocation (Transfers from National Government)	228,470,719	170,810,825	170,810,825	170,810,825	2.68%
4.0 Proceeds from Domestic and Foreign Grants/Loans	269,723,797	422,509,946	468,265,500	571,557,362	8.97%
5.0 Balance B/D from previous year	298,270,028	-	574,974,004	574,974,004	9.03%
TOTAL REVENUE					

	5,649,110,170	**5,645,490,960**	**6,296,220,518**	**6,369,512,380**	**100%**

The Conditional Allocation (Transfers from National Government) are tabulatedas folows;

Revenue Source	**FY 2017/18 Approved Estimates (Kshs)**	**FY 2018/19 Approved Estimates (Kshs)**	**FY 2018/19 Approved Supplementary I Estimates (Kshs)**	**FY 2018/19 Approved Supplementary II Estimates (Kshs)**	**Percentage (%)**
3.1 Support for Rehabilitation of Youth Polytechnics and Vocational Training Centres		28,885,000	28,885,000	28,885,000	0.45%
3.2 Compensation for User Fees Forgone		12,128,484	12,128,484	12,128,484	0.19%
3.3 Kenya Road Maintenance Fuel Levy Fund (KRB)		129,797,341	129,797,341	129,797,341	2.04%

The proceeds from Domestic and Foreign Grants/Loans are tabulated as follows;

Revenue Source	**FY 2017/18 Approved Estimates (Kshs)**	**FY 2018/19 Approved Estimates (Kshs)**	**FY 2018/19 Approved Supplementary I Estimates (Kshs)**	**FY 2018/19 Approved Supplementary II Estimates (Kshs)**	**Percentage (%)**
4.1 Transforming Healthcare Systems for Universal Care Project (THS/UCP).		100,000,000	100,000,000	100,000,000	1.57%
4.2 Kenya Climate Smart Agriculture Project (KCSAP)		117,000,000	117,000,000	117,000,000	1.84%
4.3 Kenya Devolution Support Program) Level I (KDSP)		42,917,546	42,917,546	42,917,546	0.67%
4.4 Kenya Urban Support Project (KUSP UIG & UDG)		76,696,150	113,392,300	114,592,300	1.80%
4.5 DANIDA Ssupport for Universal Healthcare (DANIDA)		15,896,250	15,896,250	15,896,250	0.25%
4.6 UNICEF Grant for Repair of Boreholes		-	1,554,500	1,554,500	0.02%
4.7 Swedish Govt grant to finance Agric Sector (ASDSP)			-	22,091,862	0.35%
4.8 European Union grant for Protection of Water Towers			-	80,000,000	1.26%

4.9 European Union grant for Instruments for Devolution Advice and Support (EU/IDEAS)		70,000,000	77,504,904	77,504,904	1.22%

The balance brought down from FY2017/18 was KShs 574,974,004

Table 1: County Resource Envelope for FY 2018/2019

Source: West Pokot County FY2018/19 PBB Estimates.

Of the total projected revenue KShs 4,139,234,607 was allocated to recurrent expenditure and KShs 2,230,277,773 was allocated to development expenditure.

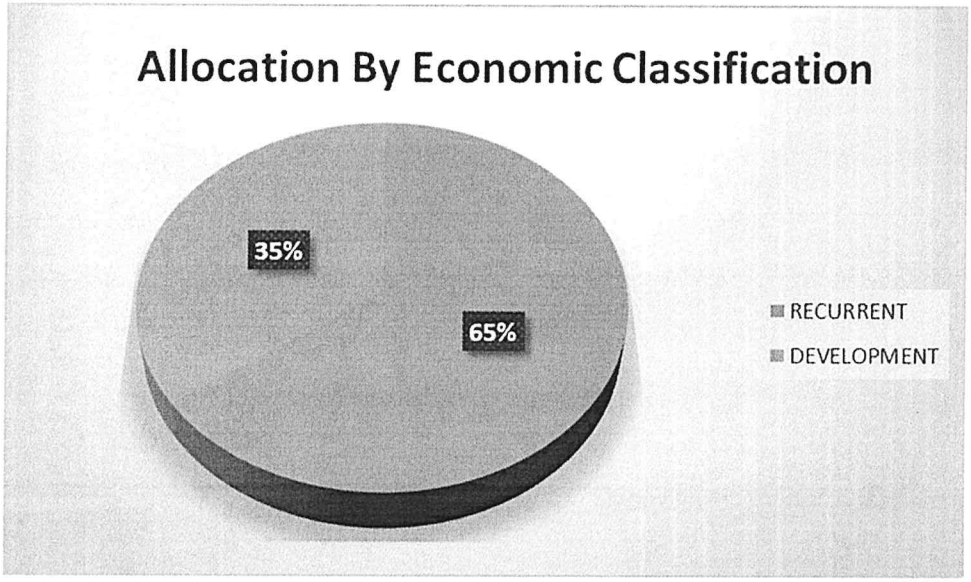

Figure 1: *Allocation by Economic Classification*

The County realised Kshs 6,098,190,632 in actual revenues representing 95, 74% budget utilization. The difference in the budget resulted from underfunding of some donor grants such as Kenya Devolution Support Programme and EU Water Towers which were not funded at all and KCSAP which was funded less than fifty percent of the projected revenue.

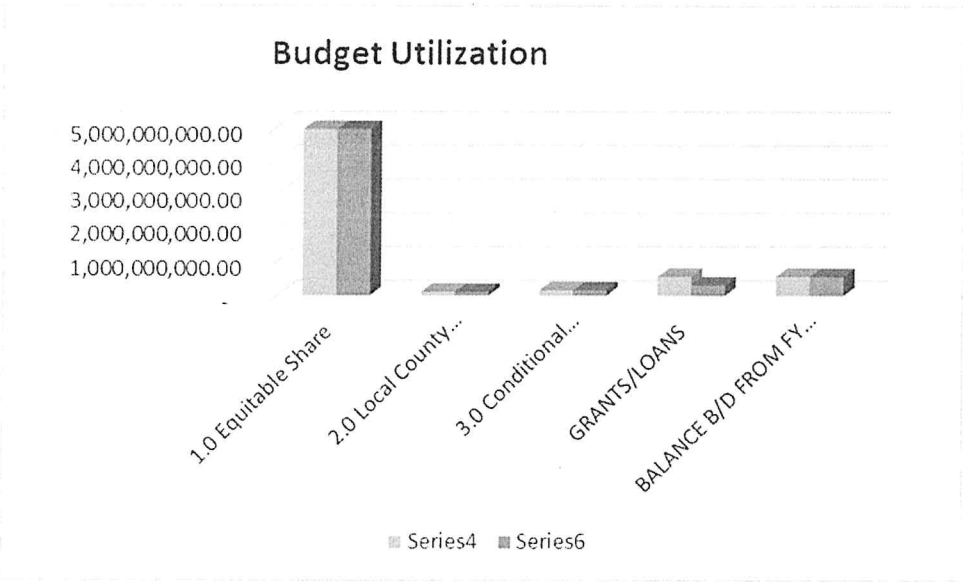

Figure 2: *Budget Utilization*

b) County Own Source Revenue

During FY2018/2019 the County own source revenue was Kshs 116,856,906 which was 95.49% of the annual target of KShs. 122,370,189.00. This was an increase of 33.9 percent from Kshs 88,743,201 in FY 2017/18. The following revenue streams; Business Permit, Advertising fee, Land rates/plot rent, Rent of Government buildings, Building Plan approval fee and Royalties experienced good performance exceeding their targets.

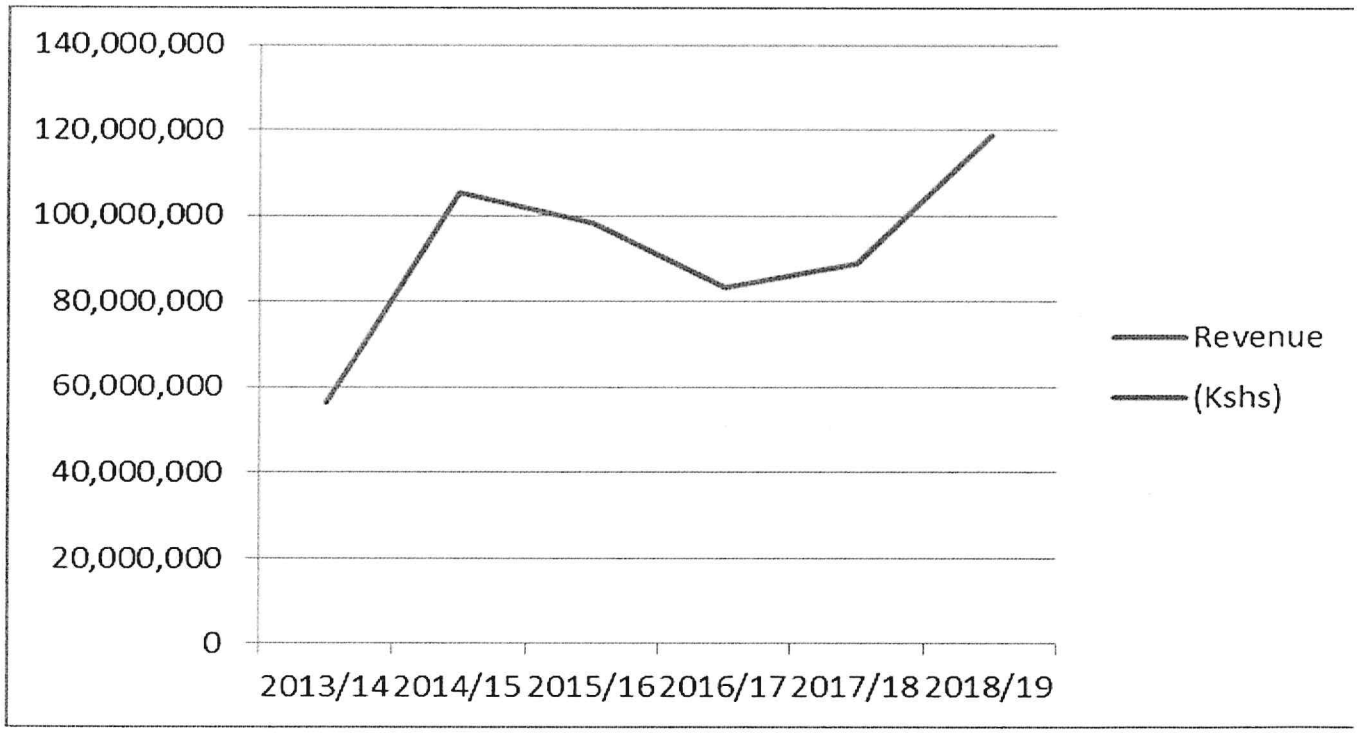

Figure 3: *Internal revenue performance since FY2013/14*

The figure above illustrates County own source revenue steady growth from FY2013/14. This was due to introduction of new revenue streams from land rent/rates, advertising, promotions and branding fees from corporates like Safaricom and Airtel and levies from boda boda riders after engaging motor cycle leadership in revenue collection.

c) County Expenditure Analysis

The total expenditure for the financial year 2018/2019 amounted to KShs 5,478,327,646 out of which KShs 1,161,825,796 was spent on acquisition of assets, KShs 849,334,707 on operations, maintenance and KShs 2,049,883,311 on personnel emoluments, Kshs 559,786,655 on transfers to the County Assembly while KShs 300,000,000 was utilized for Bursary. Additonally, the county spent KShs 6,871,201 on emergency relief for schools affected by disaster, KShs 29,049,295 on gratuity benefits, KShs 5,974,009 non departmental charges and KShs 515,602,671 on transfers for projects funded by grants.

d) Cash Flow Analysis

During FY2018/19 the County had a net increase in cash and cash equivalents in the amount of KShs. 100,165,680. Howver, the county experienced liquidity challenges due to delays in exchequer releases especially in the final quarter of the year. The introduction of new procedures where requisitions are placed once payment are uploaded in the Internet Banking (IB) system also resulted in delays due to frequent system failure. Consequently the County was unable to pay some contractors resulting in pending and cash refund to the County Revenue Fund account.

e) Accounts Receivables

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

f) Pending Bills

The accounts payables at the close of FY2018/19 was KShs 383,248,366 (this figure only represents the vouchers that were presented for payment). The Special Audit report on Pending bills from the Auditor General indicated that as of June 20th, 2018 the eligible pending bills from FY2013/14 – FY2017/18 amounted to KShs 483,053,261 whereas KShs 1,242,486,979 required further interrogation by the County Pending Bills Committee.

The County endeavours to pay suppliers timely and also ensure that all procurement for goods and services have a budgetary provision. The outstanding verified pending bills will be paid according to the findings and recommendations of the Pending Bills committee. This committee was constituted and gazetted on *July 15th, 2019.*

The committee members are;

S/No	Name	Designation
1	Paul Rikilem	Chairperson
2	Francis Wanyoike	Director Roads and Public Works
3	Stephen Kapel	Asst. Director Supply Chain/Procurement
4	Haron Muruny	Accountant
5	Thomas Lotiaka	Head of Internal Audit

g) Fixed Assets

During the FY 2018/19 the fixed assets amounted to KShs 1,161,825,796. The county also inherited some assets from the defunct local authorities. However, the value of both these assets and liabilities as per the CALC report which was forwarded to the Intergovernmental Relations Technical Committee (IGRTC) on July 27th 2017 have yet to be verified. The County constituted an Asset Verification Committee which continuously updates the Asset Register.

Operational Performance

The county government implemented various programmes and projects through its Departments and entities which resulted in many outputs and outcomes as outlined below.

DEPARTMENT	SECTOR PERFORMANCE
Public Works, Transport and Road Infrastructure	· Constructed four footbridges · Opened up 206.9 Km of new roads · Graded/gravelled/Murramed 31.5 Km of roads · Maintained and rehabilitated 560 Km of County roads
Health, Sanitation and Emergency Services	· Children under one year fully immunized increased from 39.3 to 50.4 percent · Proportion of pregnant women attending 4th ANC visit increased from 13.9 to 22 percent · Proportion of deliveries conducted by skilled attendants increased from 33.3 to 44.5 percent. · Number of TB cases identified and put on treatment increased by 54.67 percent that is from 1,774(2017-18) to 2,744 2018-19). · Constructed and operationalized 18 new dispensaries · Renovated of pregnant mothers waiting house (Kiror) at KCRH. · Equipped 3 Level 4 health facilities with X-Ray machines · Procured 2 utility vehicles with support from World Bank –THS-UHC project · Employed 114 nurses · Procured 20, 000 mother child handbooks, 43 delivery beds and 30 delivery sets and 17,650 mama kits · Procured 12 solar fridges · Conducted 5 MOD sensitization meetings,100 Community opinion leaders were involved in RMNCAH indicators **Best practices adopted and implemented this financial year include;** · Maternity open Days (MODs) · Kangaroo Mother care (KMC) · Mama kit initiative · Male involvement in Advocacy (Radio talks)

	· Community meetings in relation to RMNCAH service · Establishment of waiting shelters- Kiror at(Kapenguria county referral hospital, Kabichbich Health Centre and Ortum mission Hospital, Kacheliba and Sigor Sub-county Hospital)
Education and Vocational	· The department constructed 164 ECDE classrooms and 12 ECDE pit latrines · Supplied new curriculum instructional books materials to 1032 ECDE centres · Recruited 311 ECDE teachers · Trained135 ECDE teachers on new curriculum with partnership with World Vision and Daughters of Charity · Renovated Kodich VTCS by roofing the dormitory · Supplied 6 VTCs with modern training tools and equipment · Initiated 826 ICT trainees · Conducted sensitization campaigns (two radio talks and 3 public barazas) to promote VTCS · Rebranded 3 VTC's (Kapenguria, Chepareria and Sigor) · Employed 42 VTC instructors · Provided secondary school County Bursary to 23,400 beneficiaries (form 2 to 4), 4005 Tertiary school beneficiaries and 3861 university beneficiaries' · Supported 276 Adult education centres with learning materials
Agriculture and Irrigation	· Distributed 526Tons of assorted Certified seed varieties benefiting approximately 263,000 farmers · Ploughed 1126 Acres of land through the County Tractor Hire service · Procured and delivered Eight (8) water pumps each for Lomut and Masol respectively and further delivered Irrigation pipes for Kaminia – Kochiy Irrigation Scheme in Batei Wards · Revived the 1000 acre farm Wei-Wei irrigation scheme in Pokot Central
Pastoral Economy	· Supplied 375 dairy heifers cows to promote dairy farming, 300

	Sahiwal bulls, 20 camels breeds to Endough ward, and 1428 Galla goats breeds. The department also established one AI scheme · Constructed and equipped 1 veterinary laboratory · Constructed five cattle dips and four metallic crushes · Procured 60 foot spray pumps to farmers · Vaccinated 94,292 cattle, 711,522 sheep/goats and 550 dogs . Procured 200,000 pcs of mixed sex tilapia fingerlings and supplied 500 fishing nets and 120 life safer jackets to Turkwel Dam
Public Service, ICT and Devolved Units	· Supported the launch of GIS Lab in Ministry of Lands · Published County documentaries · Supported more than 50 ICT graduates through attachments · Trained 80 youths on Ajira digital to equip them with online entrepreurship and research skills · Disposed of 1348 closed administrative files and 660 financial and accounting files after receiving an approval and certificate from the PS Ministry of finance and Planning · Created 2123 e- personnel files and developed two sets of records requisition forms · Established county information and documentation centre
Land, Housing, Physical Planning and Urban Development	· Construction of toilet block at the County Ardhi house headquarters · Carried five stakeholder meetings and planning of five centres · Completed design of County 10 year spatial plan · Prepared 3 PDPs (Physical Development Plans) and approval of 5 scheme plans
	Urban Development/Municipality · Opened 22.5km road network · Carried out plots inventory -520 within the municipality and 1,817 plots in other towns · Constructed 3 public toilets and fenced the existing dumpsite

	Survey and Adjudication · Executed 12 court orders and resolved 15 disputes · Checked 120 mutations and Surveyed 400 urban plots · Checked 3 adjudication sections, produced 25 topographical maps and digitized 1,500 maps
Water, Environment and Natural Resources	· Boreholes - drilled and operationalized 25, upgraded 8 and rehabilitated 30 · Constructed 12 Sand dams and constructed 3 shallow wells · Developed 8 Gravity Water Supply Systems · Rehabilitated 4 Water Supply Systems · Protected 3 water springs and constructed 6 Roof Water Catchment Systems · Distributed 150,000 tree seedlings to wards · Planted 87500 tree seedlings, supported and 9 Community tree nurseries and conserved 1 forest · Developed 3 Policies and Regulations -County forest and conservation, County charcoal rules and regulations, County noise and excessive vibrations controls
Trade, Industrialization, Investment and Cooperative Dev	· Opened a wholesale market for fresh produce at Siyoi ward · Increased revenue from standardisation of weighing scales/machines · Increased number of registered cooperative societies . Procured tools and equipment for the Weights and Measures Unit
Tourism, Culture, Gender and Social Services	· Protected and conserved 50 percent of Nasolot Game reserve · Identified and promoted 20 tourist attraction sites · Conducted 2 day Training workshop on hospitality · Held 20 campaigns and trained 1200 people against FGM · Operationalized 4 Youth Empowerment Centres -one in each sub-county which served over 3000 youths · Trained 80 youth on entrepreneurial skills · Identified and nurtured 115 youth Sports talent · Conducted 22 Football tournaments from the ward level

	· Held 3Athletics competitions and trained 100 Sports officials · Identified 4 new cultural sites and mapped . Registered 5 of organized traditional dancers' groups
Special Programmes and Directorates	· Installed of 10 lightening arrestors in lightening prone areas · Distributed relief to 14,931 households from Alale, Kiwawa,Riwo, Masol and Chepareria wards · Distributed non-food items (mattresses, blankets and beds) to the institutions affected by disasters · Formed Peace committees in every sub-county and conducted 10 consultative meetings with peace stakeholders · Constructed 3 Peace boarder schools · Established one-acre land in Ptop, Sina and Sondany for Pyrethrum nurseries · Took 30 farmers to tour Kapsara Tea factory · Held tea field day and pyrethrum field day to promote pyrethrum and tea farming · Conducted Cotton stakeholders training at Kishaunet show ground · Signed an M.O.U with Moi University and Rivatex to promote cotton production · Signed M.O.U with Emboasis Fibre Ltd (a company that specialises in decortication and processing of sisal) · Distributed over 350 dairy cows and started five AI schemes ·County is engaging donors for milk processing plant and support towards construction of Kapenguria stadium ·Promotion of Pokot Honey products in Qatar
Office of the Governor	·Conducted 27 school visitation and Mentorship programmes where 53,550 youths were mentored · Supported selected ECDs with milk feeding programme · Supported 3 selected schools with Dignity Kits [Sanitary towels, inner wares, pads, soaps, tooth paste and tooth brush] ·Purchased 140 sawing machines and distributed in all 66 locations to

	empower vulnerable rural women

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

i. High rates of poverty and illiteracy
ii. High rate of malnutrition. West Pokot County has high burden of both forms of malnutrition [stunting and wasting] and is above the WHO emergency threshold of >40% for stunting and >15% for wasting.
iii. High rate of school dropouts due to FGM and early/forced child marriage
iv. Inadequate funding to all County departments and huge pending bills inherited
v. Inadequate policies, legislations and regulations to support implementation of programmes

Conclusion

The County Government of West Pokot is keen on enforcing fiscal responsibility principles with the major focus on economy, efficiency and effectiveness in the implementation of all its programmes.

We believe in achieving more for less and prudent utilization of our resources. The county's natural resource potential shall be exploited as a means to improving the socio-economic welfare of the Pokot people. The County leadership has an eye in exploiting the county's tourism potential, mineral resources and diversity in culture as a means to economic empowerment of the people and wealth creation.

In the coming financial year, we shall deliberately implement activities and programs designed to improve the county's fiscal and staff performance as a way of institutional capacity enhancement. These include starting procurement processes and preparation of bills of quantities in the first quarter to avoid late implementation of projects. The county is also implementing performance contracts and performance appraisal system to enhance results towards set targets and manage pending bills. Additionally, the county executive in collaboration with the county assembly is initiating policies, legislations and regulations to support implementation of programmes in the CIDP.

Effective budgetary control and austerity measures shall continue to be the guiding principles of financial management in the county government.

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

COUNTY EXECUTIVE COMMITTEE MEMBER
24 JAN 2020
WEST POKOT COUNTY
FOR FINANCE AND ECONOMIC PLANNING

Hon. Augustine Chemonges Loile
CEC Member – Finance and Economic Planning
County Government of West Pokot

III. STATEMENT OF CORPORATE GOVERNANCE

The County Government of West Pokot is constituted as per the Constitution of Kenya, 2010. The structure comprises three arms namely (i) County Executive (Committee), (ii) the Legislature (County Assembly), and (iii) Public Service (County Public Service Board).

The County is headed by the Governor, H.E. Prof John Krop Lonyangapuo who is responsible for the general policy and strategic direction of the County. Article 179 of the Constitution provides for the County Executive Committees. The Constitution bestows the executive authority of the County to the County Executive Committee (CEC). The County Executive Committee Members (CECs) are appointed by the Governor, with the approval of the County Assembly, from among persons who are not members of the Assembly.The County Executive is structured in terms of Departments, headed by the CECs. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

The County Assembly

In the structure of the County Government in Kenya, the County Assembly is the legislative arm. A County Assembly consists of;

- Members elected by the registered voters of the wards (elected MCAs)
- The number of special seat members necessary to ensure that no more than two-thirds of the membership of the assembly are of the same gender (nominated MCAs)
- The number of members of marginalized groups, including persons with disabilities and the youth, prescribed by an Act of Parliament (nominated MCAs, six of them according to the County Governments Act); and
- The Speaker, who is an ex officio member

Political parties nominate members to fill the gender and marginalized groups positions based on the proportion to the seats received in that election in that county

by each political party. The County Assembly plays an oversight role in ensuring that the county resources are allocated equitably and spent prudently according to the appropriated programmes. The MCAs meet in accordance with the Standing Orders of the County Assembly. The County Assembly of West Pokot is headed by the Speaker, Hon. Catherine Mukenyang.

The Public Service (County Public Service Board - CPSB)

Article 235 of the Constitution contains the provision for the staffing of County Governments..According to this law every county should have its own Public Service Board. Article 235 stipulates that the CPSB is responsible for-

- Establishing and abolishing offices in the public service;
- Appointing persons to hold or act in those offices, and confirming appointments; and
- Exercising disciplinary control over and removing persons holding or acting in those offices.

Part VII of the County Governments Act contains detailed information on the county public service as a component of the structure of the county governments in Kenya.

The "county public service" means the collectivity of all individuals performing functions within any department of the county government or its agency. The County Public Service Board is in charge of county public service and staffing matters.

Audit Committee

The West Pokot County Audit Committee was constituted on July 1st 2018. Its mandate is to advise the county government on institutional risk management and compliance. The committee held 5 meetings in FY 2018/19.

IV. STATEMENT OF COMPLIANCE

The County Government of West Pokot is committed to ensuring that we comply with all the laws and regulations governing County Governments especially regarding financial management.

a) Financial reporting - Section 166 of the PFM Act (2012) requires the County Treasury submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA) no later than one month after the end of each quarter. The County Government of West Pokot complied with this requirement and submitted quarterly reports within the stipulated timelines.

b) Fiscal responsibilities - Section 107 of the PFM Act (2012) specifies the requirements of the County Treasury in enforcing fiscal responsibility.

- "The county government's recurrent expenditure shall not exceed the county government's total revenue". In FY 2018/2019 the County Government of West Pokot complied with this requirement. The recurrent expenditure was KShs 4,073,560,401 against total revenues of KShs 6,098,190,632

"A minimum of thirty percent of the county government's budget shall be allocated to the development expenditure"- in FY 2018/2019 the budget allocated to development expenditure was KShs 2,230,277,773 which is 35.01% of the total budget of KShs 6 ,369,512,380.

V. 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 of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30th 2019.

This responsibility includes:

(i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (

(ii) ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government

(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;safeguarding the assets of the County Government;

(iv) Selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30th, 2019 and of its financial

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

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government'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 Government's financial statements were approved and signed by the CEC Member for Finance on 24th Jan 2020

COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE & ECONOMIC PLANNING WEST POKOT COUNTY
24 JAN 2020

Hon. Augustine Chemonges Loile
CEC Member – 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, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of West Pokot set out on pages 28 to 79, which comprise of the statement of assets and liabilities as at 30 June, 2019 , statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of West Pokot as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed under Note 21A of the financial statements reflects bank balances of Kshs.675,139,684. A review of bank reconciliation statements revealed that the Management did not carry out bank reconciliations in IFMIS for all bank accounts. Instead the bank reconciliations were prepared outside the IFMIS system. The following observations were made: -

i. The balance excluded Agricultural Sector Development Support bank account with a balance of Kshs.8,043,154.

ii. The development bank account reflected a balance of Kshs.4,495286 whereas the cash book balance as per the bank reconciliation was Kshs.12,735,761.

iii. The Kenya Urban Support Programme bank account had a balance of Kshs.73,392,300 which has not been reconciled to the reported balance of Kshs.39,394,606.

iv. Unpresented cheques amounting to Kshs.253,889,813, Kshs.268,190,975 and Kshs.53,877,821 reflected on the bank reconciliation statements for recurrent, development and road maintenance bank accounts respectively were not supported with a list of the unpresented cheques and dates when they were cleared by the bank.

Under the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.675,139,684 as at 30 June, 2019 could not be confirmed.

2.0 Unsupported Transfers to Other Government Entities

The statements of receipts and payments reflects transfers to other government entities amount of Kshs.1,075,389,326 as disclosed under Note14 to the financial statements. The amount includes transfers to the County Assembly of Kshs.559,786, 655. However, a review of the financial statements of the County Assembly revealed that an amount of Kshs.108,530,560 was transferred from the County Executive which has not been included as part of the transfers to other Government entities. No explanation or reconciliation of the amounts reported by the two entities have been provided for audit verification.

The amount also includes Kshs.271,035,232 and Kshs.236,967,439 in respect of current and capital grants transfers to semi-autonomous entities respectively. However, details of the semi-autonomous entities that received the monies together with the accountability statements were not provided by Management for audit examination.

Under the circumstances, the accuracy, completeness and validity of transfers to other government entities of Kshs.1,075,389,326 reflected in the statements of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

3.0 Unsupported Compensation of Employees

The statement of receipts and payments reflects compensation of employees of Kshs.2,049,883,311 as disclosed under Note 11 to the financial statements. Included in the amount is casual wages of Kshs.104,541,351. However, Management did not provide information about the casual employees such as date of hire, period served, department deployed, duties performed, qualifications, departmental casual needs or approval by the County Public Service Board. Further, review of the financial records revealed that a total of Kshs.9,098,352 was deducted from casual wages in respect of NSSF - Kshs.1,400,600, NHIF - Kshs.4,033,875 and PAYE - Kshs.3,663,877. However, no evidence was provided, for audit verification, to confirm whether the deductions were paid to respective institutions.

Under the circumstances, the accuracy, completeness and validity of compensation of employees of Kshs.2,049,883,311 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

4.0 Lack of Land Title Deed

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,161,825,796 as disclosed under Note 17 to the financial statements. The figure includes an amount of Kshs.11,200,000 for purchase of 22.5 acres of land for construction of tourism cottages. However, Management did not avail a tittle deed for the land. Further, the purchase of the land was not included in the County Integrated Development Plan (CIDP) as provided for under Section 125(1) of Public Finance Management Act, 2012 which provides that the budget process of a county government shall be drawn from an integrated development plan which includes both long term and medium term planning.

Consequently, the validity of the expenditure of Kshs.11,200,000 for purchase of 22.5 acres of land and the ownership of the parcel of land could not be confirmed

5.0 Unapproved Variation of Cost of Construction of Operating Theatre

The County Executive entered into a contract for the construction of the operating theatre at the Kacheliba Sub County Hospital at a contract cost of at Kshs.29,150,750 on 5 May, 2014. The contract sum had been paid in full during the financial year 2018/2019. The following was noted;

i. Management made an additional payment of Kshs.4,500,000 during the year under review which was a variation of the contract. The variation was not supported by an approval as required by section 139(1) of the Public Procurement and Asset Disposal Act, 2015.

ii. Management set aside an amount of Kshs.10,550,000 as a provisional sum. However, details on how the funds were utilized has not been provided. There was no approval for the expenditure of the provisional sums as required by section 139(2) of the Public Procurement and Disposal Act, 2015 which stipulates that the expenditure of provisional sums should be approved by the Accounting Officer.

iii. The Bills of Quantities included an amount of Kshs.1,000,000 in respect of project management. However, the payments made regarding project management were not supported with payment schedules, site meeting minutes and the engineer's instructions.

Consequently, the validity of the payment of the Kshs.4,500,000 as variation to the contract, Kshs.10,550,000 provided as provisional sums and the Kshs.1,000,000 project management fees could not be confirmed.

6.0 Unsupported Payment for Road Maintenance Through Labour Based Method

The statement of receipts and payments reflect acquisition of assets amount of Kshs.1,161,825,796 as disclosed under Note 17 to the financial statements. Included in the acquisition of assets is construction of roads an amount of Kshs.180,659,870. The County Executive issued an imprest of Kshs.7,563,960 to the Chief Officer in charge of Transport for the payment of casual laborers working on road improvement under labour based method as follows;

Date	PV. No	Payee	Particulars	Amount (Kshs.)
27/02/2019	149	Chief Officer - Transport	Maintenance of Cheptokol Road	1,899,756
05/03/2019	159	Chief Officer - Transport	Maintenance of Kaptarkach Road	999,971
01/04/2019	166	Chief Officer - Transport	Maintenance of Chuwai Road	979,257
01/04/2019	169	Chief Officer - Transport	Maintenance of Kapem Road	685,406
01/04/2019	179	Chief Officer - Transport	Maintenance of Mariny Road	999,688
07/05/2019	242	Chief Officer - Transport	Maintenance of Akirimaet Road	999,911
13/05/2019	241	Chief Officer - Transport	Maintainace of Ptuyony Road	999,971
		Total		**7,563,960**

A review of the available records revealed that the payments were not supported by the inspection and acceptance reports that ensures that works done meets the set standards before payment is done, daily work sheets such as measurement of area of bush cleared and number of stumps removed which should be compared with the daily set standards. In addition, the casual pay sheets lack casuals details such as phone number and identification card number among others details.

Consequently, the validity of the expenditure of Kshs.7,563,960 for casual labourers working on road improvement could not be confirmed.

7.0 Unsupported Summary Fixed Assets Register

The summary fixed assets register attached as Annexure 5 to the financial statements reflects total a fixed assets balance of Kshs.2,310,318,548. However, the statement reflects opening balance of Kshs.1,148,492,752 whereas the audited closing balance for the year 2017/2018 was Kshs.5,232,315,953 resulting into an unexplained difference of Kshs.4,083,823,201. Further, the register did not include the values of the fixed assets inherited from the defunct local authorities in the County which were handed over to the County Government. In addition, the balances in the Annex on fixed assets was not supported by a fixed assets register contrary to Section 136(1) of Public Finance Management (County Governments) Regulations, 2015 which requires each Accounting Officer to maintain a register of all assets under his control. In addition, the summary of the fixed assets included as annexure does not conform to the reporting format prescribed by the Public Sector Accounting Standards Board (PSASB) through circular reference No.AG4/16/1/VOL.IV/76 of 13 July, 2017. The circular requires that the balances as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government and additions during the

year should tie with the acquisition of assets balance in the statement of receipts and payments.

Consequently, the accuracy, completeness and validity of the fixed assets balance of Kshs.2,310,318,548 presented in the financial statements as at 30 June, 2019 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

1.0 Budget Control and Performance

During the year under review, the County Executive had a total budget of Kshs.6,369,512,380 and actual expenditure of Kshs.5,478,327,646 resulting to an overall under absorption of Kshs.891,184,733 or 14% of the budget. Management allocated Kshs.4,139,234,607 for recurrent expenditure but spent a total of Kshs.4,073,560,401 resulting in under-expenditure of Kshs.65,674,206. Further, Kshs.1,510,573,173 was allocated for development projects but only Kshs.1,161,825,797 was spent resulting in under expenditure of Kshs.359,501,653 or 24% of budget. Management has not provided satisfactory explanation for the under-expenditure.

The under absorption of approved budget is an indication that activities and projects in the annual work plan were not implemented by Management which is likely to have negative effect on service delivery to the residents of the West Pokot County.

2.0 Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not included the unresolved issues as per the reporting template. No explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular was provided.

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

1.0 Non Compliance with the Public Finance Management (County Government) Regulations, 2015 on Fiscal Discipline

The statement of receipts and payments reflects total receipts of Kshs. 5,523,216,628 and compensation of employees of Kshs. 2,049,883,311. The wage bill constitutes thirty-seven percent (37%) of the total receipts contrary to Section 25(1b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the wage bill should not exceed thirty-five (35) percent of total revenue.

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

2.0 Unsupported Construction of Buildings

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,161,825,796 as disclosed under Note 17 to the financial statements. Included in the acquisition of assets is construction of buildings amount of Kshs.567,159,964. The County Executive awarded the construction of County Commissioner's Office block to a local firm at a cost of Kshs.68,500,250 . The contract was to be completed within fifty two (52) weeks effective June, 2018.

Review of the County Integrated Development Plan (CIDP) revealed that Management did not include the project in the County Integrated Development Plan (CIDP) as required by section 125(1) of Public Finance Management Act, 2012. Further, physical verification of the project in November, 2019 revealed that the works had stalled and the contractor was not on site. The project is clearly behind schedule and there was no evidence of an approval of an extension of contract period.

The delay in implementation of the project is likely to affect service delivery to the residents of West Pokot County.

3.0 Unsupported Improvement and Maintenance of Road

The County Executive paid an amount of Kshs.4,996,082 for the improvement and maintenance of Raira-Serewo road as emergency works. Management used direct method of procurement to engage the contractor. However, Management did not avail information indicating the nature and the cause of the emergency, appointment of the negotiation ad hoc evaluation committee, minutes of meetings, plans and designs, site handing over certificate, certificate of the company's registration, contract performance bond and the completion certificate.

Review of the contract revealed that the contract agreement between the two parties was not dated. Further, the payment voucher was not supported with plans and designs, site handing over certificate, certificate of registration, contract performance bond and the completion certificate.

Consequently, Management was in breach of law.

4.0 Unsupported Purchase of Specialized Plant, Equipment and Machinery

The County Executive paid an amount of Kshs.64,611,325 for purchase of specialized plant, equipment and machinery which includes Kshs.30,000,000 relating to procurement of lightning arrestors. However, the tender was awarded to the highest bidder on the strength that the lowest bidder missed some requisite documentations even though the referred missing documentation were confirmed by the audit team to have been part of the bid documents.

Consequently, Management was in breach of law.

5.0 Employees in Service Beyond the Retirement Age

A review of the human resource records revealed that there were several officers who were above sixty (60) years of age but had not retired from service. An amount of Kshs.13,947,960 was paid to the officers in the financial year under review. The management did not explain the conditions under which the officers were still engaged contrary to section 27 of the Public Service Superannuation Scheme Act, 2014 which provides for retirement on attaining the age of sixty years, or where the exact date of birth is not known, on the 1st July in the year in which the sixtieth birthday is deemed by the Board to occur.

Consequently, the Management was in breach of the law.

6.0 Failure to Comply with the Provisions on Ethnic Diversity

A review of the staff establishment revealed that as at 30 June, 2019 the County Executive had a total of 2188 employees in its payroll. Analysis of the ethnic composition revealed that the dominant ethnic community comprised 1,904 employees which represent 87% while other tribes stand at 13% of the total employees. This was contrary to section 65(1)(e) of the County Government Act, 2012 which provides that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty per cent (30%) of the vacant positions at entry levels are filled by candidates who are not from the dominant community.

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

7.0 Stalled Projects

Physical verification of the projects revealed that twenty-three (23) projects started in the financial year 2016/2017 and earlier with cumulative payments of Kshs.545,762,611 had stalled. Though there were details of payments made to date, details of technical evaluation of project status were not provided for audit verification. Further, Management had paid in full the total contract cost of Kshs.79,583,909 for three (3) of the stalled projects. There was no evidence of Management follow up of

the contractor to complete or deliver the projects as per the contract. Also, there were no budgetary allocations to the projects in the financial years 2017/2018 and 2018/2019.

In the circumstances, the residents of West Pokot County have not realised value for money from the expenditure of Kshs.545,762,611 on the stalled projects.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicablebasis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

21 April, 2021

I. FINANCIAL STATEMENTS

1.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2019

STATEMENT OF RECEIPTS AND PAYMENTS		2018/2019	2017/2018
	Note	Kshs	Kshs
RECEIPTS			
Equitable Share	1A	4,929,800,000	4,741,400,000
Donor Funds released through Exchequer Releases per CARA	1C	233,348,415	185,804,176
Proceeds from Domestic and Foreign Grants	2	79,003,804	-
Transfers from Other Government Entities	3	163,734,000	196,109,594
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	116,856,906	88,743,201
Returned CRF issues	10	473,503	-
TOTAL RECEIPTS		**5,523,216,628**	**5,212,056,971**
PAYMENTS			
Compensation of Employees	11	2,049,883,311	1,799,083,314
Use of goods and services	12	849,334,707	868,419,038
Subsidies	13	-	-
Transfers to Other Government Units	14	1,075,389,326	660,093,269
Other grants and transfers	15	306,871,201	393,000,000
Social Security Benefits	16	29,049,295	10,214,864
Acquisition of Assets	17	1,161,825,796	1,148,492,752
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	5,974,009	-
TOTAL PAYMENTS		**5,478,327,645**	**4,879,303,237**
SURPLUS/DEFICIT		**44,888,982**	**332,753,734**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24th September 2020 and signed by:

Ag. Chief Officer Finance
Samson Nyangaluk

Head of Treasury
Daniel Pkiyeny

1.2 STATEMENT OF ASSETS AND LIABILITIES AS AT JUNE 30TH 2019

		2018/2019	2017/2018
FINANCIAL ASSETS	**Note**	**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	21A	675,139,684	792,679,804
Cash Balances	21B	-	-
Total Cash and cash equivalents		**675,139,684**	**792,679,804**
Accounts receivables – Outstanding Imprests	22	-	-
TOTAL FINANCIAL ASSETS		**675,139,684**	**792,679,804**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	- **55,276,698**	- **217,705,800**
NET FINANCIAL ASSETS		**619,862,986**	**574,974,004**
REPRESENTED BY			
Fund balance b/fwd	24	574,974,003	242,220,269
Prior year adjustments	25	-	-
Surplus/Deficit for the year		44,888,982	332,753,734
NET FINANCIAL POSITION		**619,862,985**	**574,974,003**

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Ag. Chief Officer Finance
Samson Nyangaluk

Head of Treasury
Daniel Pkiyeny

1.3 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2019

		2018/2019	2017/2018
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Equitable Share	1A	4,929,800,000	4,741,400,000
Donor Funds released through Exchequer Releases per CARA	1C	233,348,415	185,804,176
Proceeds from Domestic and Foreign Grants	2	79,003,804	-
Transfers from Other Government Entities	3	163,734,000	196,109,594
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	116,856,906	88,743,201
Returned CRF issues	10	473,503	
Payments for operating expenses			
Compensation of Employees	11	- 2,049,883,311	- 1,799,083,314
Use of goods and services	12	- 849,334,707	- 868,419,038
Subsidies	13	-	-
Transfers to Other Government Units	14	- 1,075,389,326	- 660,093,269
Other grants and transfers	15	- 306,871,201	- 393,000,000
Social Security Benefits	16	- 29,049,295	- 10,214,864
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	- 5,974,009	-
Adjusted for:			
Changes in receivables			
Changes in payables		55,276,698	19,351,500
Total Adjustments			
Net cash flows from operating activities		**1,261,991,476**	**1,500,597,986**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	- 1,161,825,796	- 1,148,492,752
Net cash flows from investing activities		**- 1,161,825,796**	**- 1,148,492,752**

CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	**4**	-	-
Proceeds from Foreign Borrowings	**5**	-	-
Repayment of principal on Domestic and Foreign borrowing	**19**	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**100,165,680**	**352,105,235**
Cash and cash equivalent at BEGINNING of the year	**21**	**574,974,004**	**440,574,567**
Cash and cash equivalent at END of the year	**24**	**675,139,684**	**792,679,802**
As per statement of assets		**675,139,684**	**792,679,802**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24TH JANUARY 2020 and signed by:

Chief Officer Finance
Ag. Samson Nyangaluk

Head of Treasury
Daniel Pkiyeny

1.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Equitable Share	4,929,800,000	-	4,929,800,000	4,929,800,000	-	100%
Proceeds from Domestic and Foreign Grants - (KDSP, DANIDA, KUSP, THS/UHC, KCSAP, ASDSP, UEIDEAS, EU WATER)	422,509,946	149,047,416	571,557,362	312,352,219	259,205,143	55%
Transfers from Other Government Entities - (KRB, Youth Polytechnic and User Fee forgone)	170,810,825	-	170,810,825	163,734,000	7,076,825	96%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
B/F Equitable Share	-	376,351,486	376,351,486	376,351,486	-	100%
B/F Proceeds from Domestic and Foreign Grants - (KDSP, THS/UHC)	-	65,138,819	65,138,819	65,138,819	-	100%
B/F Transfers from Other Government Entities -(KRB, Youth Polytechnic)	-	133,483,699	133,483,699	133,483,699	-	100%
County Own Generated Receipts	122,370,189	-	122,370,189	116,856,906	5,513,284	95%
Returns of Equity Holdings	-	-	-	-	-	
Returned CRF Issues	-	-	-	473,503	(473,503)	
TOTAL	**5,645,490,960**	**724,021,420**	**6,369,512,380**	**6,098,190,632**	**271,321,748**	**96%**
PAYMENTS						
Compensation of Employees	1,742,738,198		2,070,084,554			99%

		327,346,356		2,049,883,311	20,201,243	
Use of goods and services	1,042,783,146	(193,213,868)	849,569,278	849,334,707	234,570	100%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	1,288,572,400	196,356,312	1,484,928,712	1,075,389,326	409,539,386	72%
Other grants and transfers	308,000,000	60,000,000	368,000,000	306,871,201	61,128,799	83%
Social Security Benefits	14,994,213	15,632,828	30,627,041	29,049,295	1,577,746	95%
Acquisition of Assets	1,248,403,003	317,899,792	1,566,302,795	1,161,825,796	404,476,999	74%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-		-	
Other Payments	-	-	-	5,974,009	(5,974,009)	
TOTAL	**5,645,490,960**	**724,021,420**	**6,369,512,380**	**5,478,327,646**	**891,184,734**	**86%**
SURPLUS/DEFICIT	-	-	-	619,862,985	(619,862,985)	

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Ag. Chief Officer Finance
Samson Nyangaluk

Head of Treasury
Daniel Pkiyeny

1.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,681,396,997	-	3,681,396,997	3,681,396,997	-	100%
Proceeds from Domestic and Foreign Grants -(KDSP, DANIDA)	58,813,796		58,813,796	15,896,250	42,917,546	27%
Transfers from Other Government Entities -(User Fee Forgone, Youth Polytechnics)	12,128,484	7,450,929	19,579,413	12,128,484	7,450,929	62%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
B/F Equitable Share	-	209,765,316	209,765,316	209,765,316	-	100%
B/F Proceeds from Domestic and Foreign Grants -(KDSP)	-	14,759,855	14,759,855	14,759,855	-	100%
B/F Transfers from Other Government Entities -(Youth Polytechnic)	-	32,549,041	32,549,041	32,549,091	(50)	100%
County Own Generated Receipts	122,370,189	-	122,370,189	116,856,906	5,513,284	95%
Returns of Equity Holdings	-		-	-	-	
Returned CRF issues	-	-	-	473,503	(473,503)	
TOTAL	**3,874,709,466**	**264,525,141**	**4,139,234,607**	**4,083,826,402**	**55,408,205**	**99%**
PAYMENTS						
Compensation of Employees	1,742,738,198	327,346,356	2,070,084,554	2,049,883,311	20,201,243	99%

Use of goods and services	1,042,783,146	(193,213,868)	849,569,278	849,334,707	234,570	100%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	766,193,909	54,759,825	820,953,734	838,421,887	(17,468,153)	102%
Other grants and transfers	308,000,000	60,000,000	368,000,000	306,871,201	61,128,799	83%
Social Security Benefits	14,994,213	15,632,828	30,627,041	29,049,295	1,577,746	95%
Acquisition of Assets	-	-	-	-	-	
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTAL	**3,874,709,466**	**264,525,141**	**4,139,234,607**	**4,073,560,401**	**65,674,206**	**98%**
SURPLUS/DEFICIT	-	-	-	**10,266,000**	**(10,266,000)**	

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Ag. Chief Officer Finance
Samson Nyangaluk

Head of Treasury
Daniel Pkiyeny

1.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,248,403,003	-	1,248,403,003	1,248,403,003	-	100%
Proceeds from Domestic and Foreign Grants - (KUSP, THS/UHC, KCSAP, ASDSP, UEIDEAS, EU WATER, UNICEF WATER)	363,696,150	149,047,416	512,743,566	296,455,969	216,287,597	58%
Transfers from Other Government Entities -(KRB, YP)	158,682,341	(7,450,929)	151,231,412	151,605,516	(374,104)	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
B/F Equitble Share	-	166,586,170	166,586,170	166,586,170	-	100%
B/F Proceeds from Domestic and Foreign Grants - (THS/UHC)	-	50,378,964	50,378,964	50,378,964	-	100%
B/F Transfers from Other Government Entities -(KRB)	-	100,934,658	100,934,658	100,934,658	-	100%
County Own Generated Receipts	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Returned CRF issues	-	-	-	-	-	
TOTAL	**1,770,781,494**	**459,496,279**	**2,230,277,773**	**2,014,364,280**	**215,913,493**	**90%**
PAYMENTS						

Compensation of Employees	-	-	-	-	-	
Use of goods and services	-	-	-	-	-	
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	522,378,491	141,596,487	663,974,978	236,967,440	427,007,538	36%
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-		
Acquisition of Assets	1,248,403,003	317,899,792	1,566,302,795	1,161,825,796	404,476,999	74%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	-	-	-	5,974,009	(5,974,009)	
TOTAL	**1,770,781,494**	**459,496,279**	**2,230,277,773**	**1,404,767,245**	**825,510,528**	**63%**
SURPLUS/DEFICIT	-	-	-	**609,597,035**	**(609,597,035)**	

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Ag. Chief Officer Finance
Samson Nyangaluk

Head of Treasury
Daniel Pkiyeny

1.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/SP	Original Budget	Adjustments	Final Budget	Actual on comparable basis
	2018/2019	2018/2019	2018/2019	2018/2019
	KShs	KShs	KShs	KShs
Programme 1-COUNTY EXECUTIVE				
SP 1 - (General Administration ,planning and Support Services)	292,910,783	95,136,556	388,047,339	313,000,899
SP 2 -(County Executive affairs)	32,697,129	25,027,203	57,724,332	57,141,334
SP 3 -(County Public service Board	9,559,200	-	9,559,200	9,183,234
SP 4 -(Field Administration service)	13,288,000	- 3,000,000	10,288,000	10,115,811
SP 5-(Liasion and Intergovernmental service)	12,432,417	17,600,000	30,032,417	29,786,639
Total County Executive	**360,887,530**	**134,763,759**	**495,651,289**	**419,227,917**
Programme 2 - FINANCE &ECONOMIC PLANNING				
SP 1(General Administration ,planning and Support Services	123,095,356	48,732,225	171,827,581	172,557,029
SP 2-(Treasury Accounting Services)	3,190,400	- 448,000	2,742,400	2,501,340
SP 3-(Supply Chain Management services)	3,783,360	- 12,000	3,771,360	3,682,920
SP 4-(Resource Mobilization)	13,970,000	900,000	14,870,000	12,938,974
SP 5-(Internal Audit services)	3,536,000	1,020,000	4,556,000	4,240,200
SP 6-(Budget Formulation services)	9,179,133	11,579,098	20,758,230	20,040,820
SP 7-(Economic Planning)	46,487,268	16,219,855	62,707,123	46,684,735
SP 8-(Project Management	1,300,000	- 1,000,000	300,000	300,000

SP 9-(Monitoring and Evaluation)	2,320,000	- 240,000	2,080,000	2,038,375
Total Finance and Economic Planning	**206,861,517**	**76,751,178**	**283,612,694**	**264,984,394**
Programme 3 - HEALTH AND SANITATION				
SP 1(General Administration ,planning and Support Services	923,558,384	171,090,393	1,094,648,778	1,090,392,356
SP 2-(Preventive Health Services)	112,660,000	- 48,025,000	64,635,000	64,855,421
SP 3-(Kapenguria Referral Hospital)	266,703,391	57,941,130	324,644,521	230,720,473
SP 4-(Kacheliba Sub county hospital)	54,450,000	- 38,000,000	16,450,000	15,935,950
SP 5-(Sigor Sub county hospital)	53,860,000	- 37,760,000	16,100,000	12,376,059
SP 6-(Chepareria Sub county hospital)	54,100,000	- 38,000,000	16,100,000	21,156,915
SP 7(Sanitation)	3,000,000	3,000,000	6,000,000	964,700
SP 8(Ward Specific)	59,150,000	161,003,235	220,153,235	175,381,404
Total Health and Sanitation	**1,527,481,775**	**231,249,759**	**1,758,731,534**	**1,611,783,277**
Programme 4 - EDUCATION AND TECHNICAL TRAINING				
SP 1(General Administration ,planning and Support Services	276,990,023	27,018,403	304,008,426	302,086,916
SP 2 -(ECD Services)	20,973,920	- 6,000,000	14,973,920	9,921,675
SP 3-(Youth Vocational training)	82,806,744	- 18,211,779	64,594,965	39,814,712
SP 4-(Bursary Fund)	372,000,000	- 10,000,000	362,000,000	301,800,000
SP 5 - (Ward specific)	91,900,000	18,300,000	110,200,000	103,750,000
Total Education and Vocational Training	**844,670,687**	**11,106,624**	**855,777,311**	**757,373,304**
Programme 5 - ROADS ,PUBLIC WORKS,TRANSPORT AND INFRASTRACTURE				

SP 1(General Administration ,planning and Support Services	55,888,837	15,086,080	70,974,917	63,893,923
SP 2(Road Transport)	173,921,764	74,420,339	248,342,103	242,870,357
SP 3(Public Works)	38,013,280	- 11,342,141	26,671,139	19,584,188
SP 4(Vehicle Maintenance Unit)	1,060,000	- 600,000	460,000	537,700
SP 5-(Ward Specific Projects)	93,100,000	39,880,854	132,980,854	94,866,451
Total Roads and Public Works	**361,983,880**	**117,445,132**	**479,429,013**	**421,752,618**
Programme 6 - AGRICULTURE AND IRRIGATION				
SP 1-(General Administration,Planning and Support Services)	67,969,449	40,776,307	108,745,756	93,879,945
SP 2-(Crop Development and Management)	168,350,000	15,086,339	183,436,339	84,374,834
SP 3-(Irrigation)	24,043,026	- 6,501,924	17,541,102	6,381,435
SP 4 -(Ward specific)	5,200,000	- 200,000	5,000,000	2,096,766
Total Agriculture nad Irrigation	**265,562,475**	**49,160,722**	**314,723,197**	**186,732,980**
Programme 7 - PASTORAL ECONOMY				
SP 1-(General Administration,Planning and Support Services)	63,693,734	26,346,528	90,040,262	88,160,798
SP 2 - (Livestock production and Range Management)	30,375,709	42,533,108	72,908,817	49,277,635

SP 3-(Livestock Disease management)	13,754,000	- 3,890,000	9,864,000	4,107,511
SP 4-(Fisheries Development)	11,196,000	- 5,272,000	5,924,000	5,922,250
SP 5-(Nasukuta Livestock Improvement Center)	95,847,608	6,608,904	102,456,512	101,377,842
SP 6 -(Ward specific)	33,450,000	5,053,052	38,503,052	28,490,233
Total Pastoral Economy	**248,317,051**	**71,379,592**	**319,696,642**	**277,336,268**
Programme 8 - TRADE, INDUSTRIALISATION, INVESTMENT & COOPERATIVES DEVELOPMENT				
SP 1-(General Administration,Planning and Support Services)	97,284,929	- 20,113,423	77,171,506	65,289,851
SP 2-(Cooperative Development)	3,621,000	- 60,000	3,561,000	2,892,750
SP 3 - (Trade,License and Market Development)	3,726,000	- 540,000	3,186,000	2,277,652
SP 4-(Ward specific)	5,040,000	3,005,655	8,045,655	4,774,292
Total Trade, Industrialisation and Cooperatives	**109,671,929**	**- 17,707,768**	**91,964,161**	**75,234,546**
Programme 9 - LANDS, HOUSING,PHYSICAL PLANNING AND URBAN DEVELOPMENT				
SP 1-(General Administration,Planning and Support Services)	60,738,673	- 151,264	60,587,409	57,736,658
SP 2 -(Land Policy and Physical Planning)	12,468,000	- 4,600,000	7,868,000	6,923,690
SP 3-(Housing Development)	770,000	-	770,000	734,915

SP 4-(Urban Development)	57,118,102	- 40,514,102	16,604,000	15,815,336
SP 5-(Kapenguria Municipality)	83,048,791	41,312,150	124,360,941	61,900,829
SP 6-(Ward specific)	1,910,000	2,838,090	4,748,090	3,806,405
Total Lands and Urban Development	**216,053,566**	**- 1,115,126**	**214,938,440**	**146,917,833**
Programme 10 - WATER , ENVIRONMENT AND NATURAL RESOURCES				
SP 1-(General Administration,Planning and Support Services)	67,118,049	- 3,567,550	63,550,500	57,224,949
SP 2 -(Water Supply Services)	127,656,000	- 59,390,214	68,265,786	48,394,186
SP 3 -(Enviroment & Natural Resource Development)	17,688,000	70,274,000	87,962,000	2,578,900
SP 4 -(Ward Specific)	80,050,000	11,645,399	91,695,399	66,919,730
Total Water and Environment	**292,512,049**	**18,961,635**	**311,473,684**	**175,117,766**
Programme 11 - YOUTHS, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES.				
SP 1-(General Administration,Planning and Support Services)	21,537,101	11,320,884	32,857,984	31,177,308
SP 2-(Tourism Development)	27,271,300	11,485,442	38,756,742	37,658,309
SP 3-(Gender,Youths and sports Development)	82,111,357	- 58,049,764	24,061,594	23,194,241
SP 4(Culture and Social Development)	9,290,768	- 305,728	8,985,040	8,928,470

SP 5-(Ward Specific)	17,700,000	8,399,398	26,099,398	18,898,330
Total Tourism, Sports and Gender	**157,910,526**	**- 27,149,769**	**130,760,757**	**119,856,657**
Programme 13 - COUNTY PUBLIC SERVICE , ICT AND DICENTRALISED UNITS				
SP 1-(General Administration,Planning and Support Services)	141,665,711	57,536,769	199,202,481	183,043,427
SP 2-(Human Resource)	3,040,000	- 800,000	2,240,000	2,041,250
SP 3-(Legal Services)	10,080,000	10,000,000	20,080,000	16,572,060
SP 4 - (Records Management)	848,800	-	848,800	785,199
SP 5- (Communication Services)	3,160,000	- 1,360,000	1,800,000	1,342,900
SP 6 - (ICT Infrastructure Connectivity)	2,380,704	-	2,380,704	1,728,587
Total County Public Service Management	**161,175,215**	**65,376,769**	**226,551,985**	**205,513,423**
Programme 14 - SPECIAL PROGRAMMES AND DIRECTORATES				
SP 1-(General Administration,Planning and Support Services)	81,960,125	- 21,847,100	60,113,025	45,113,024
SP 2 -(Dairy Development)	25,169,791	- 20,300,104	4,869,687	1,193,450
SP 3-(Cash crop production)	15,770,000	500,000	16,270,000	13,473,800
SP 4-(Investment and Coperative development)	60,770,000	- 51,500,000	9,270,000	1,237,860
SP 5 - (Emergency and disaster response)	42,093,214	- 2,560,835	39,532,379	38,390,501
SP 6 -(Peace building and reconcilliation)	18,288,000	- 6,000,000	12,288,000	12,050,911
SP 7- (Resource mobilization and Coordination)	5,100,000	- 2,100,000	3,000,000	4,183,869
SP 8(Gender and special needs)	-	24,400,000	24,400,000	22,024,240
Total Special Programmes and Directorates	**249,151,130**	**- 79,408,039**	**169,743,091**	**137,667,655**

Programme 13 - WEST POKOT COUNTY ASSEMBLY				
SP 1-(General Administration,Planning and Support Services)	442,889,379	42,761,748	485,651,127	442,543,037
SP 2 -(Legislation and Representation)	149,762,250	12,503,224	162,265,474	161,899,430
SP 3-(Legilative Oversight)	-	-	-	-
SP 4-(Staff Affairs and Dvelopment)	50,600,000	17,941,980	68,541,980	68,412,532
Total County Assembly	**643,251,629**	**73,206,952**	**716,458,581**	**672,854,999**
Total Departmental	**5,645,490,960**	**724,021,420**	**6,369,512,380**	**5,472,353,637**
Non departmental expenditure	-	-	-	5,974,009
TOTAL	**5,645,490,960**	**724,021,420**	**6,369,512,380**	**5,478,327,646**

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

Ag. Chief Officer Finance
Samson Nyangaluk

Head of Treasury
Daniel Pkiyeny

Notes: Summary Budget Implementation Report

The County realised Kshs 6,098,190,632 in actual revenues representing 95, 74% budget utilization. The difference in the budget resulted from underfunding of some donor grants such as Kenya Devolution Support Programme and EU Water Towers which were not funded at all and KCSAP which was funded less than fifty percent of the projected revenue.

During financial year (FY) 2018/19 the County experienced liquidity challenges due to delays in exchequer releases especially in the final quarter of the year. The county received the final two tranches in July as follows on July 2nd 2019 in the amount of KShs. 394,384,000 and on July 5th 2019 in the amount of KShs. 394,384,000. Thererfore absorption of these funds was not possible since the Intergrated Financial Management Information System (IFMIS) system was only open unil July 13th 2019.

The introduction of new procedures where requisitions are placed once payment are uploaded in the Internet Banking (IB) system also resulted in delays due to frequent system failure. Consequently the County was unable to pay some contractors resulting in pending and cash refund to the County Revenue Fund account.

Addiionally, delays in preparation of bills of quantities affected procurement process which delayed project implementation. Inadequate policies, legislation and regulations to support implementation of some programmes in the CIDP also resulted in low absorption in some departments.

The Nurses strike affected service delivery in health department. Changes in procurement methods to E-procurement system which most officers and service providers were not conversant with slowed the procurement process.

Below is a summary of budget performance by programmes which also indicates the percentage change from original budget to supplementary budget.

DEPARTMENT	CLAS.	FY 2018/2019 approved estimates	FY 2018/2019 approved Estimated Supplementary II	percentage change of supplementary budget from original approved Budget	Absorption Rate (%)
COUNTY EXECUTIVE	Rec.	330,244,054.17	444,030,949.43	34.46	95.96
	Dev.	30,643,476.00	51,620,340.00	68.45	95.34
FINANCE AND ECONOMIC PLANNING	Rec.	206,861,516.52	283,612,694.07	37.1	93.45
	Dev.	0	0	0	0
ROADS,PUBLIC WORKS AND TRANSPORT	Rec.	68,316,116.60	79,140,055.60	15.84	90.71
	Dev.	295,367,763.58	400,288,956.96	35.52	83.23
HEALTH, SANITATION AND EMERGENCY SERVICES	Rec.	1,282,724,868.10	1,265,030,261.55	-1.38	99.17
	Dev.	250,156,907.00	493,701,272.13	97.36	73.62
EDUCATION AND TECHNICAL TRAINING	Rec.	664,736,743.47	659,976,246.27	-0.72	86.18
	Dev.	179,933,944.00	195,801,065.00	8.82	96.31
AGRICULTURE AND IRRIGATION	Rec.	78,134,449.00	116,410,756.00	48.99	97.92
	Dev.	187,428,026.33	198,312,441.15	5.81	42.89
PASTORAL ECONOMY	Rec.	84,597,734.00	107,928,262.00	27.58	92.86
	Dev.	163,719,316.55	211,768,380.48	29.35	83.63
TRADE, INDUSTRIALIZATION, INVESTMENT, AND COOPERATIVE DEVELOPMENT	Rec.	35,239,160.50	58,238,656.80	65.27	93.61
	Dev.	74,432,768.64	33,725,504.28	-54.69	61.42
LANDS,PHYSICAL PLANNING AND URBAN DEVELOPMENT	Rec.	81,873,313.50	80,098,049.60	-2.17	96.62
	Dev.	134,180,252.00	134,840,390.00	0.49	52.8
WATER, ENVIRONMENT and NATURAL RESOURCES	Rec.	91,462,049.20	90,806,379.48	-0.72	87.95
	Dev.	193,950,000.00	220,667,305.00	13.78	43.17
YOUTH , SPORTS TOURISM GENDER AND SOCIAL SERVICES	Rec.	57,041,485.56	71,308,639.76	25.01	95.61
	Dev.	100,869,040.00	59,452,117.27	-41.06	86.92
PUBLIC SERVICE ,ICT AND DECENTRALIZED UNITS	Rec.	159,075,215.48	204,451,984.88	28.53	96.04
	Dev.	2,100,000.00	22,100,000.00	952.38	90.5

SPECIAL PROGRAMMES and DIRECTORATES	Rec.	214,151,130.44	104,743,091.28	-51.09	86.28
	Dev.	35,000,000.00	65,000,000.00	85.71	72.77
COUNTY ASSEMBLY	Rec.	520,251,629.35	573,458,581.00	10.23	99.98
	Dev.	123,000,000.00	143,000,000.00	16.26	75.31
Total county Development		1,770,781,494.10	2,230,277,772.27	1,218.18	**72.21**
Total County Recurrent		3,874,709,465.89	4,139,234,607.72	236.93	**95.2**
Total County Budget		**5,645,490,959.99**	**6,369,512,379.99**		**87.15**

The Ministries of Agriculture and Irrigation, Lands and Physical Planning and Water and Environemnt had significantly low absorption of development funds because the Donor grants in those departments were underfunded. Notably the EU Water Towers grant budgeted at KShs. 80 Million was not funded at all. Climae Smart Agriculture was funded less than fifty percent of budheted amount. Kenya Urban Support Programme (KUSP) Grant appropriated in Ministry of Lands was funded late in the financial year limiting the time available for implemenation of their workplan, Funding for KUSP was received on July 3rd 2019 in the amount of 41,200,000.

The Ministry of Trade faced a challenge in delays of approval of the policies to operationalise the Cooperative Fund whch was appropriated in the Cooperative Department. These funds were rolled over to FY2019/20.

Recommendations for improvement include; Procurement processes and preparation of Bills of quantities should commence in the first Quarter to avoid late implementation of projects. Implementation of Performance Contracts and Performance Appraisal System to enhance results towards set targets. Efficient management of project pending bills. The County should initiate policies, legislations and regulations to support implementation of programmes in the CIDP

1.8 SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the entity 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 County Government of West Pokot. 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 Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

Tax receipts

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

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

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.

Interest on borrowing

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

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.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to KShs 55,276,698 compared to KShs 217,705,800 in prior period as indicated on Note 23.

There were no other restrictions on cash during the year

6. Accounts Receivable

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.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations

by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

8. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. 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 *entity'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 June 26th 2018 and assented to on June 29th 2018 for the period 1st July 2018 to 30th June 2019 as required by law. There were 2 supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in these financial statement (budget execution by programmes).

11. Comparative figures

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

12. 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.

13. Errors

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

14. Related party transactions

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

1.9 NOTES TO THE FINANCIAL STATEMENTS

1A. EXCHQUER RELEASES

	2018/2019	2017/2018	CARA	Percentance (%)
Exchequer Releases	**5,163,148,415**	**4,927,204,176**	**5,342,297,958**	**96.65%**
Equitable Share				
Description	**2018/2019**	**2017/2018**	**CARA**	**Percentance**
	KShs	**KShs**	**KShs**	**%**
Total Equitable Share for quarter 1	591,576,000	331,898,000	591,576,000	100.00%
Total Equitable Share for quarter 2	936,662,000	758,624,000	936,662,000	100.00%
Total Equitable Share for quarter 3	1,355,695,000	1,303,885,000	1,355,695,000	100.00%
Total Equitable Share for quarter 4	2,045,867,000	2,346,993,000	2,045,867,000	100.00%
Total	**4,929,800,000**	**4,741,400,000**	**4,929,800,000**	**100.00%**

1B: Level 5 Hospitals Allocation

Description	**2018/2019**	**2017/2018**
	KShs	**KShs**
Transfers for level 5 hospitals	-	-
Total	**-**	**-**

1C: Donor Funds released through Exchequer Releases as per CARA

Description	**2018/2019**	**2017/2018**	**CARA**	**Percentance**
	KShs	**KShs**	**KShs**	**%**
DANIDA Ssupport for Universal Healthcare (DANIDA)	15,896,250	19,304,545	15,896,250	100.00%
Transforming Healthcare Systems for Universal Care Project (THS/UCP).	55,299,472	37,819,544	100,000,000	55.30%
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	0.00%
Kenya Devolution Support Program) Level I (KDSP)	-	40,081,255	42,917,546	0.00%
Abolishment of user fees in health centres and dispensaries	-	56,049,761	-	0.00%
Kenya Urban Support Programme (KUSP UIG &UDG)	114,592,300	-	114,592,300	100.00%

Agriculture Sector Development Support Project (ASDSP)	8,043,154	-	22,091,862	36.41%
Support for Rehabilitation of Youth Polytechnics and Vocational Training Centres	-	32,549,071		
Kenya Climate Smart Agriculture Project (KCSAP)	39,517,239	-	117,000,000	33.78%
Total	**233,348,415**	**185,804,176**	**412,497,958**	**56.57%**

Note; In FY 2017/18 the Support to Youth Polytechnics was categorsed as a Donor Fund released hrough Exchequer. However in FY2018/19 it is categorised as a Transfer from National Government

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in	2018/2019	2017/2018
		foreign currency	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
European Union grant for Instruments for Devolution Advice and Support (EU/IDEAS)		-	77,503,804	
UNICEF Grant for Repair of Boreholes		-	1,500,000	
		-		
Grants Received from Multilateral Donors (International Organizations)				
(Insert name of donor)		-	-	
(Insert name of donor)		-	-	
		-		
Grants Received from other levels of government				
(Insert name of donor)		-	-	
(Insert name of donor)		-	-	
		-		
TOTAL		-	**79,003,804**	-

a) WorldBank THS – This is a conditional allocation financed by a grant from the World Bank to finance Transforming Healthcare Systems for Universal Care Project /THSUHP). This grant faciliates programmes dealing with improved skilled delivery, family planning uptake, fourth antenatal care, child immunization, infection prevention and strengthening health information systems.

b) KCSAP – This conditional allocation financed by a World Bank loan to finance the Kenya Climate Smart Agriculture Project. During the period under review proceedsfrom this fund was under fifty percent which affected the implementation of the programme.

c) KDSP – This is a conditional allocation financed by a grant from the World Bank for Kenya Devolution Support Programme Level 1 for capacity building and strengthening systems within the county. During FY2018/19 there were no funds released for this allocaion. The programme was funded by Balances brought forward from FY2017/18

d) KUSP – This is a conditional allocation financed by a loan from the World Bank fo Kenya Urban Support Project. The funds are disbursed as UIG for recurrent expendses and UDG for development of municipalities as defined by the Kenya Urban Cities Act

e) DANIDA – This is a conditional allocation financed by a grant from the government of Denmark through DANIDA to finance Universal Healthcare in Devolved system program. This grant funds the operations of Level II and Level III facilities. These are dispensaries and health centres respectively.

f) EU/IDEAS – This is a conditional allocation from an European Union grant to finance instruments for the Devolution Advice and Support (IDEAS) program. The funds have been used to finance the construction of the Nasukuta arbatoir

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

The county government received the following transfers from the Natinoal Government.

Description	2018/2019	2017/2018	CARA	Percentance
	Kshs	Kshs	KShs	%
Transfers from Central government entities				
Kenya Road Maintenance Fuel Levy Fund (KRB)	129,797,341	183,793,165	129,797,341	100.00%
Compensation for User Fees Forgone	12,128,484	12,316,429	12,128,484	100.00%
Support for Rehabilitation of Youth Polytechnics and Vocational Training Centres	21,808,175	-	28,885,000	75.50%
Transfers from Counties				
(insert name of budget agency)	-	-		
(insert name of budget agency)	-	-		
Total	**163,734,000**	**196,109,594**	**170,810,825**	**95.86%**

Note; In FY 2017/18 the Support to Youth Polytechnics was categorsed as a Donor Fund released hrough Exchequer. However in FY2018/19 it is categorised as a Transfer from National Government

Description of the Transfers from Government Entities

a) Kenya Roads Board (KRB) – This conditional allocation is from the Road Maintenance Fuel Levy Fund and is used for the repair and maintenance of county roads.

b) User Fee forgone – This conditional allocation is to compensate county health facilities for forgone user fees revenue

c) Youth Polytechnics – This conditional allocation is for development of youth polytechincsand vocational training centres.

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2018/2019	2017/2018
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

During the period under review, the county did not engage in any domestic borrowing. All operations and programmes were funded through the exchequer, transfers from the national government and grants from donors

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2018/2019	2017/2018
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

During the period under review, the county did not engage in any domestic borrowing. All operations and programmes were funded through the exchequer, transfers from the national government and grants from donors

6. PROCEEDS FROM SALE OF ASSETS

	2018/2019	2017/2018
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

During the period under review, the county did not sell any of its assets

7. REIMBURSEMENTS AND REFUNDS

	2018/2019	2017/2018
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2018/2019	2017/2018
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2018/2019	2017/2018	Increase/
	Kshs	Kshs	Decrease
RECEIPTS			-
Interest Received	-	-	-
Profits and Dividends	-	-	-
Market kiosk Rent	1,571,900.00	1,041,665	530,235
Other Property Income	384,000.00	-	384,000
Advertising fee	578,670.00	-	578,670
Receipts from Administrative Fees and Charges	72,500.00	3,568,601	(3,496,101)
Receipts from Administrative Fees and Charges - Collected as AIA	-	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-	-
Receipts from Sales by Non-Market Establishments	-	-	-
Receipts from Sale of Incidental Goods	-	-	-
Application /Renewals	1,359,230.00	-	1,359,230
Receipts from Voluntary transfers other than grants	-	-	-
Business Permits	17,122,965.00	6,834,092	10,288,873
Cess	11,572,866.00	26,691,855	(15,118,989)

Plot Rents		-	-
Plot Rents	-	-	-
Street parking fee	801,320.00	-	801,320
Administrative Services Fees	-	-	-
LAND RENTS	9,160,715.00	2,230,691	6,930,024
Council's Natural Resources Exploitation	-	-	-
Sales Of Council Assets	-	-	-
Rent of Government build. & housing	1,029,307.35	-	1,029,307
Other Miscellaneous Receipts	11,465,982.25	10,697,848	768,134
Insurance Claims Recovery	-	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-	-
Long Term Loans (Over 3 Yr Rpayment)	-	-	-
Transfers From Reserve Funds	-	-	-
Donations	-	-	-
Licence fee/Liquor	150,000.00	-	150,000
Other Receipts From Financial Assets Loan	-	-	-
Market/Trade Centre Fee	2,774,345.00	2,651,631	122,714
Vehicle Parking Fees	3,753,020.00	4,647,204	(894,184)
Council's Natural Resources Exploitation	29,688,130.00	19,735,158	9,952,972
Motorcycle Stickers	439,000.00	-	439,000
School Fees	-	-	-
Other Education-Related Fees	-	-	-
Other Education Receipts	-	-	-
Health centres service fee	22,986,555.00	-	22,986,555

Public Health Facilities Operations	794,230.00	10,644,455	(9,850,225)
Environment & Conservancy Administration	1,152,170.00	-	1,152,170
Slaughter Houses Administration	-	-	-
Water Supply Administration	-	-	-
Sewerage Administration	-	-	-
Other Health & Sanitation Revenues	-	-	-
Technical Services Fees	-	-	-
External Services Fees		-	-
TOTAL	**116,856,906**	**88,743,201**	**28,113,705**

During FY2018/2019 the county own source revenue collected increased by 31.68 percent from the previous year. The following revenue streams; Business permit, Advertising fee, Land rates /Plot rent, Rent of Government building and houses, Building plan approval fee, roalties from sand, gravel and ballast extractions and Market kiosk rent experienced good performance exceeding their targets while there were poor revenue performance from Livestock movement permit, and agricultural produce cess. The reduction in cess resulted from a ban in movement of lifestock to contain the breakout of foot and mouth disease

10. RETURNED CRF ISSUES

	2018/2019	2017/2018
	Kshs	Kshs
Recurrent account	-	-
Development account	-	-
KRB Fuel Levy Fund		
Kenya Devolution Support Programme (KDSP)	-	
Youth Polytechnics Support Grant	-	
World Bank THS/UCP Grant		
Summary of CRF returns	473,503	-
Total	**473,503**	**-**

These funds are from the Kenya Roads Board balance from FY2017/18 that was paid in FY2018/19

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2018/2019	2017/2018
	Kshs	Kshs
Basic salaries of permanent employees	1,905,507,910.00	1,799,083,314
Basic wages of temporary employees	104,541,351	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	8,336,000	-
Compulsory national health insurance schemes	31,498,050	-
Social benefit schemes outside government	-	-
Other personnel payments		-
Total	**2,049,883,311**	**1,799,083,314**

The amount of KShs. 1,945,341,960 for Basic salaries as presented in the financial statements included KShs. 46,011,262 being payment for Temporary employees for the months July, August, September and October 2018 because there was no designated vote for Casuals prior to Supplementary I budget. The actual amount for Basic salaries for FY2018/19 is KShs. 1,899,330,698 and for Temporary employees is KShs. 150,552,613

12. USE OF GOODS AND SERVICES

	2018/2019	2017/2018
	Kshs	Kshs
Utilities, supplies and services	27,432,362	23,832,032
Communication, supplies and services	4,678,864	6,168,080
Domestic travel and subsistence	225,826,364	227,379,946
Foreign travel and subsistence	23,771,026	14,606,212
Printing, advertising and information supplies & services	46,834,411	36,479,900
Rentals of produced assets	5,579,685	3,517,340
Training expenses	13,186,228	32,503,708
Hospitality supplies and services	37,670,003	47,178,460
Insurance costs	51,370,743	59,970,500
Specialised materials and services	163,895,768	254,296,134

Office and general supplies and services	16,167,863	18,649,121
Other operating expenses	116,355,427	36,485,504
Routine maintenance – vehicles and other transport equipment	41,600,611	65,429,223
Fuel Oil and Lubricants	62,888,839	24,826,913
Routine maintenance – other assets	12,076,514	17,095,965
Total	**849,334,707**	**868,419,038**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

	2018/2019	2017/2018
	Kshs	Kshs
Subsidies to Public Corporations	-	-
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
Total	**-**	**-**

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018/2019	2017/2018
	Kshs	Kshs
Transfers to Central government entities	-	-
Transfer to West Pokot County Assembly for Recurrent expenditure	559,786,655	470,000,000
Emergency relief and refugee assistance	-	28,109,384
Transfers to Other Counties	-	-
Current Grants to Semi-autonomous entities	271,035,232	161,983,885
Capital Grants to Semi-autonomous entities	236,967,439	-
Other Grants	7,600,000	
TOTAL	**1,075,389,326**	**660,093,269**

15. OTHER GRANTS AND OTHER PAYMENTS

Description	2018/2019	2017/2018
	Kshs	Kshs
Scholarships and other educational benefits	300,000,000.00	298,000,000
Emergency relief and refugee assistance	6,871,201.45	-
Subsidies to small businesses, cooperatives, and self-employed MORTGAGE & CAR LOAN	-	95,000,000
TOTAL	**306,871,201**	**393,000,000**

The county government provided bursary to 23,400 secondary school beneficiaries (form 2 to 4), 4005 Tertiary school beneficiaries and 3861 university beneficiaries'. The county also supported

276 Adult education centers with learning materials. This bursary programme promotes access to education for all residents. The prevalence of high poverty, cultural and socio-economic challenges resulted in low school enrolllment therefore the county government prioritized educaton as one of its 3E pillars.

Additionally, due to the effects of natural disasters like flooding, rainstomrs,lightening etc the county government provided schools in the affected regions with building materials and dignity kits for the students so as to ensure that the school calendar was not affeced by the calamities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

Description	2018/2019	2017/2018
	Kshs	Kshs
Government pension and retirement benefits	29,049,295	10,214,864
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind		-
Total	**29,049,295**	**10,214,864**

17. ACQUISITION OF ASSETS

Description	2018/2019	2017/2018
	Kshs	Kshs
Non-Financial Assets	-	-
Purchase of Buildings	-	-
Construction of Buildings	567,159,964	415,227,533
Refurbishment of Buildings	24,855,474	3,238,830
Construction of Roads	180,659,870	296,022,011
Construction and Civil Works	168,246,713	175,713,857
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	8,291,000	60,752,400
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	25,003,831	6,394,400
Purchase of ICT Equipment	-	
Purchase of Specialised Plant, Equipment and Machinery	64,611,325	68,185,621
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	39,157,500
Purchase of Certified Seeds, Breeding Stock and Live Animals	96,295,155	80,774,300
Research, Studies, Project Preparation, Design & Supervision	3,711,239	3,026,300
Rehabilitation of Civil Works	11,171,226	-
Acquisition of Strategic Stocks and commodities	-	-

Acquisition of Land	11,820,000	-
Acquisition of Intangible Assets	-	-
Financial Assets	-	
Domestic Public Non-Financial Enterprises		-
Domestic Public Financial Institutions		-
	-	
Total	**1,161,825,796**	**1,148,492,752**

Note;

All assets acquired through funds from Grants are not recorded in the table above because they are accounted for in Transfer to Other Entitities. However they are listed in the County Assets Register

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2018/2019	2017/2018
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	**-**	**-**

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

Description	2018/2019	2017/2018
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	**-**	**-**

20. OTHER PAYMENTS

Description	2018/2019	2017/2018
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	5,974,009	-
Total	**5,974,009**	**-**

This figure refers to non-departmental charges in IFMIS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Description	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	2018/2019	2017/2018
Name of Bank, Account No. & Currency			**Kshs**	**Kshs**	**Kshs**
Central Bank of Kenya, Ac no 1000171577 KShs West Pokot County Revenue Fund Account	456,933,529	Revenue	-	456,933,529	391,350,536
Central Bank of Kenya, Ac no 1000171127 KShs West Pokot County Recurrent Account	60,023,547	Recurrent	-	60,023,547	7,853,217
Central Bank of Kenya, Ac no 1000171038 KShs West Pokot County Development Account	4,495,286	Development		4,495,286	44,826
Central Bank of Kenya Ac no 1000314109 KSh West Pokot Ccounty KRB Account	18,508,181	Development		18,508,181	100,934,658
Central Bank of Kenya, Ac no 1000369027 kSh West Pokot County Youth Polytechnic Account	22,081,052	Development		22,081,052	24,411,803
Central Bank of Kenya, Ac no 1000314966 KSh West Pokot County THS Health Facility	2,564,166	Development		2,564,166	50,378,964

Account					
Central Bank of Kenya, Ac no 1000369035 KSh West Pokot County Climate Smart Account	11,633,089	Development		11,633,089	
Central Bank of Kenya, Ac no 1000369043 KSh West Pokot County ASDSP Account		Development		-	
Central Bank of Kenya, Ac no 1000375655 KSh West Pokot County KUSP Account	39,394,606	Development		39,394,606	
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account	401	Revenue		401	-
Kenya Commercial Bank Kapenguria Ac no 1144889057 West Pokot County Roads, Works and Transport	-	Operations		-	-
Kenya Commercial Bank Kapenguria Ac no1144891264 West Pokot County Opertions and Imprest Account	-	Operations		-	
Kenya Commercial Bank Kapenguria Ac no. 1164634089 West Pokot County Deposit and Suspense Account	55,276,698	Deposit		55,276,698	217,705,800
Kenya Commercial Bank Kapenguria Ac no. Wpest Pokot County Unicef Water Account	-	Development		-	

Kenya Commercial Bank Kapenguria Ac no. 1226090583 West Pokot Climate Smart Agriculture	4,229,129			4,229,129	
	-		-	-	-
Total	**675,139,684**			**675,139,684**	**792,679,804**

21B. CASH IN HAND

Description	2018/2019	2017/2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows;

Description	2018/2019	2017/2018
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018/2019	2017/2018
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	-
Total	-	-

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	-	-	**0.00%**
Name of Officer or Institution	dd/mm/yy	-	-	**0.00%**
Name of Officer or Institution	dd/mm/yy	-	-	**0.00%**
Name of Officer or Institution	dd/mm/yy	-	-	**0.00%**
Total		-	-	**0.00%**

23. ACCOUNTS PAYABLE

Description	2018/2019	2017/2018
	Kshs	Kshs
Deposits	55,276,698	217,705,800
Total	55,276,698	217,705,800

24. FUND BALANCE BROUGHT FORWARD

Description	2018/2019	2017/2018
	Kshs	Kshs
Bank accounts	574,974,003	792,679,804
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables		
Total	**574,974,003**	**792,679,804**

The bank account balances brought forward frm FY2017/18 are listed as follows;

S/NO	BALANCE B/D FROM FY 2017/18	574,974,004.00
1	Equitable Share and OSR	376,351,456.30
2	KDSP (Kenya Devolution Support Program)	914,759,855.00
3	DANIDA Ssupport for Universal Healthcare and THS	50,378,963.75
4	KRB (Road Maintenance Levy Fund)	100,934,657.95
5	Rehabilitation of Youth Polytechnics	32,549,071.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description	2018/2019	2017/2018
	Kshs	Kshs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	-	-

1.10 OTHER IMPORTANT DISCLOSURES

PENDING ACCOUNTS PAYABLE (See Annex 1)

The accounts payables at the close of FY2018/19 was KShs 383,248,366 (this figure only represents the vouchers that were presented for payment). The Special Audit report on Pending bills from the Auditor General indicated that as of June 20th, 2018 the eligible pending bills from FY2013/14 – FY2017/18 amounted to KShs 483,053,261 whereas KShs 1,242,486,979 required further interrogation by the County Pending Bills Committee. The Schelude for these prior year pending bills is not attached here but available for review upon request.

ANNEXES TO THE FINANCIAL STATEMENTS

	2018/2019	2017/2018
	KShs	KShs
Construction of buildings	115,016,624	274,690,562
Construction of civil works	59,559,110	428,982,129
Construction of Roads-Access Roads	51,054,598	89,739,487
Refurbishment of Non-residential Buildings	1,803,574	133,945,872
Supply of goods and Services -Dev	26,045,851	189,248,760
Purchase of Specialized Plant & Equip	28,204,713	71,184,752
Use of Goods and Services	12,128,454	99,843,142
Supply of goods -Recurrent	39,602,791	
Supply of services -Recurrent	14,033,674	-
	347,449,390	**1,287,634,704**

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Periodic	Deposits to CRF and Other County Bank Accounts	Equitable share	Development Account	KRB	Youth Polytechnic	Health THS/UHC	KCSAP	ASDSP
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	1,244,053,808	591,576,000	-	100,934,658	24,411,803	35,924,419	-	-
Exchequer Releases for quarter 2	1,071,480,518	936,662,000	40,000,000	-	8,137,288	13,487,351	-	-
Exchequer Releases for quarter 3	1,399,193,605	1,355,695,000	340,000,000	-	-	27,507,326	39,517,239	-
Exchequer Releases for quarter 4	2,383,990,704	2,045,867,000	618,000,000	129,797,341	21,808,175	14,304,795	-	8,043,154
Total	**6,098,718,635**	**4,929,800,000**	**998,000,000**	**230,731,999**	**54,357,266**	**91,223,891**	**39,517,239**	**8,043,154**

Continued

Periodic	KUSP	EU/IDEAS	WATER UNICEF	Recurrent	County Assembly	DANIDA	User Fee Forgone
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	-	-	-	575,000,000	96,000,000	14,454,545	-
Exchequer Releases for quarter 2	-	77,503,804	-	743,000,000	120,000,000	7,948,125	6,850,000
Exchequer Releases for quarter 3	73,392,300	-	-	1,322,000,000	161,000,000	7,948,125	-
Exchequer Releases for quarter 4	41,200,000	-	1,554,500	1,006,856,906	182,786,655	-	12,128,484
Total	**114,592,300**	**77,503,804**	**1,554,500**	**3,646,856,906**	**559,786,655**	**30,350,795**	**18,978,484**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

RECCURENT ACCOUNTS PAYABLE					
SNo	Payee	Description	Amount	Supply of Services	Supply of Goods
1	Samcom general contractors	Motorvehicle maintenace	192,800	192,800	0
2	Jayesh auto distributors ltd	Supply of spare parts	237,400		237,400
3	Shadornabo investments	service for 24CG049A	298,700	298,700	
4	Mtelo enterprises ltd	Motorvehicle maintenace	186,200	186,200	
5	Shadornabo investments	Motorvehicle maintenace	49,300	49,300	
6	Toyota kenya ltd	Motorvehicle maintenace	381,384	381,384	
7	Toyota kenya ltd	Motorvehicle maintenace	463,581	463,581	
8	Futuretech computer solution	Supply&deliveryof computers	363,000		363,000
9	Toyota kenya ltd	Motorvehicle maintenace	34,714	34,714	
10	Shadornabo investments	Service for gka93x ford ranger	172,350	172,350	
11	Mtelo enterprises ltd	Motorvehicle maintenace	132,000	132,000	
12	Kitale Pacific Satellites	Supply of fuel	125,732		125,732
13	Mtelo enterprises ltd	Supply and Delivery of Fuel	7,110,000		7,110,000
14	Shadornabo investments	Service for KBG 218C	215,000	215,000	
15	Jayesh auto distributors ltd	Purchase of tyres for KBR 838u	170,000		170,000
16	Hybrid General Supply	Motorvehicle maintenace	57,150	57,150	
17	Sirwo enterprises ltd	Privision of conference lunches	106,200	106,200	
18	Keilklein general suppliers ltd	Spareparts	180,000		180,000
19	Jayesh auto distributors ltd	Service	132,700	132,700	
20	Jayesh auto distributors ltd	Service	87,000	87,000	
21	Jayesh auto distributors ltd	Service	104,800	104,800	
22	Shadornabo investments	Motor Vehicle Mentainance GKA893x	230,400	230,400	
23	Kplc	Bills	2,078,255		2,078,255
24	Ms shadirnabo	Payment to service 24cg028x	108,000	108,000	

25	Ms jayesh auto distributors ltd	Delivery and service for kby639c	67,700	67,700	
26	Ms mfi documentssolution ltd	Renewal services for contract	49,648	49,648	
27	Skynest county hotel	Training	1,500,000	1,500,000	
28	Chepareria bookshop and stationary	Supply and deliveryof computers	174,500		174,500
29	Shadornabo investments	Supply aqnd delivery of services	250,200		250,200
30	Ms shadirnabo investment		64,000	64,000	
31	Kalya fm	Radio talk	104,400	104,400	
32	Skynest county hotel	Conference package	275,250	275,250	
33	Ms swomorock enterprise ltd	Supply and delivey of milk	39,960		39,960
34	Ms nation media group ltd	Advertisement	356,120	356,120	
35	M/s kipurpur	Payment co ltd	128,000		128,000
36	Pensha enterprises ltd	Supply &delvery of cleaning materials	172,950		172,950
37	Swomorock enterprises ltd	Supply & delivery of fresh milk	99,990		99,990
38	Shadornabo investments	service	229,100	229,100	
39	Damasha enterprises ltd	Supply & delivery if office stationary	141,000		141,000
40	Jayesh autho distributors	Service	56,100	56,100	
41	West field motors ltd	Service	136,643	136,643	
42	Mtelo enterprises ltd	Service	80,000	80,000	
43	Mtelo enterprises ltd	Spare parttsfor 24CGo34j	246,390		246,390
44	Mercydot Enterprise	Delivery of Cleaning Materials	553,047		553,047
45	Mane agencies ltd	Service and repair	104,500	104,500	
46	Kencheto company ltd	Cost of supplying and catering services	67,480	67,480	
47	Glowan ltd	Cost of supply and delivery ails	999,000		999,000
48	Nizzar Auto ltd	Cost of supply and delivery cd tyres tubes	75,300		75,300
49	Mame Agencies ltd	Cost of supply and delivery spareparts	179,400		179,400
50	Shardonarbo investment	Repair supply and delivery of spare parts	91,300		91,300
51	Northern kapsot ltd	Cost of supply and catering servise	275,000	275,000	
52	Meds-mission for essential drugs	Cost for medical drugs	5,810,166		5,810,166
53	Daynems Electronics	Cost of electrical items for KCRH	324,800		324,800

54	Kosoywa investment ltd	Supply of firewood for oct,nov,dec	196,000		196,000
55	Kosoywa investment ltd	Supply And delivery of cereals	118,000		118,000
56	Korsich enterprise ltd	Cleaning material for chepareria sub-c hos	186,900		186,900
57	Skygo construction co	Supply of firewood and charcol chepareria hos	91,000		91,000
58	Teresp company ltd	Supply and delivery of photocopier	89,000		89,000
59	Davnema electronics	Dridingand grilling for kcrh	35,380		35,380
60	Mtelo enterprises ltd	Payment for mantanance	264,950	264,950	
61	Mtelo enterprises ltd	Supply & delivery of m.v spareparts	45,900		45,900
62	Mtelo enterprises ltd	Payment for mantanance	52,900	52,900	
63	Maltutu youth enterprises ltd	Supply of office stationeries	369,170		369,170
64	Perur yoo investment	Supply & delivery of cleaning materials	220,000		220,000
65	Deumba enterprise	Cost of cereals	109,200		109,200
66	Kebifre investment	Cost of fresh food	170,000		170,000
67	Deumba enterprise	Cost of cleaning materials	221,937		221,937
68	Mwajoka general supplies	Food pyament kacheliba	503,860		503,860
69	Sondany enterprises	Payment for cereals	300,700		300,700
70	Haltons investment		60,000	60,000	
71	Kemsa	Medical drugs for county govnt	2,283,828		2,283,828
72	Kalya FM	Radio Talk	69,600	69,600	
73	Keilklein gen suppliers ltd	Supply and delivery of office stationaries	349,300		349,300
74	Safarocom ltd	Supply and delivery of sumsung galaxy	119,500		119,500
75	Safarocom ltd	Supply and delivery of sumsung galaxy	37,499		37,499
76	Ms mawamatt supermarket ltd	Supply and delivery of curtain rod fitting	43,200		43,200
77	Keilklein general suppliers ltd	Supply and delivery of catering materials	360,400		360,400
78	Ms shadornabo investment	Supply and delivery of mortovehicles spare parts	113,300		113,300
79	Keporiak ltd	Suply and delivery of learning materials	112,400		112,400
80	Victory servise	Payment of motorvehicle fuel diesel	262,000		262,000
81	Koopan Limited	Supply and delivery of training materials	155,800	155,800	

82	kumat company	Catering service of agr land and irrigation	89,400	89,400	
83	Mtelo enterprises ltd	Supply of service part	426,540		426,540
84	Jayesh autho distributors ltd	Repaires	381,000	381,000	
85	Kumat company	Supply & delivery of fresh milk	100,000		100,000
86	Toyota kenya ltd	supply of motorcycles accessories	618,595		618,595
87	Kapgaita	supply of animal vaccines for nasukuta	249,500		249,500
88	Jayesh auto distributors	service for KCA315f toyota hilax	160,000	160,000	
89	Paves vetagro ltd	supply and delivery of accaricides	67,200		67,200
90	Kumat cmpny ltd	supply & delivery of caterig services	108,900	108,900	
91	Paves vetagro ltd	supply & delivery of various vaccines	2,911,000		2,911,000
92	KSG-lower kabete	fee	140,360	140,360	
93	Damasha enterorise ltd	supply and catering services in coorparative	129,800	129,800	
94	Hybrid general supplies	supply and delivery of motor vehcles part	44,100		44,100
95	Kenya power	bills	200,544		200,544
96	Hybrid general supplies	supply of spare parts	95,450		95,450
97	Hybrid general supplies	supply an delivery of spare parts	33,000		33,000
98	Hybrid general supplies	mtorvehicles maintenance for 24cg048a	179,700	179,700	
99	North rift redio	radio talk	34,800	34,800	
100	Jayesh auto distributors ltd	supply of tyres and spare parts	175,670		175,670
101	Ms keporiak ltd	supply of staff and enforcers uniform	235,000		235,000
102	Postal Corporation	Annual rental	6,550		6,550
103	MS victory service station	supply of fuel	496,301		496,301
104	Mtelo enterprises ltd	supply & delivery of batery & spareparts	27,000		27,000
105	KSG-lower kabete	tuition fees	140,360	140,360	
106	Ms chwachwa solution ltd	Supply and delivery of computers	477,400		477,400
107	Ms lisa computers general supplies	Supply and delivery of computers	332,726		332,726
108	Katingoy enterprises ltd	Extention of permanent office	948,741		948,741
109	Shardonabo Investment	Supply Parts of Governors	329,600		329,600
110	Cetral Garage Ltd	Repair of KCA	404,986	404,986	

111	Yusanga enterprise ltd	Purchase and delivery of office furniture	542,000		542,000
112	Ms jayesh auto distributors ltd	Spare Parts for 486F Toyota Fortuner	103,600		103,600
113	M/s Enet technology	Supply installation	625,480		625,480
114	Silom contr cmp ltd	Supply & delivery of security uniforms	137,914		137,914
115	Kaipa musi cmpny ltd	Supply & delivery of motorbike	498,800		498,800
116	NITA	Payment for 2123 county employee	1,565,713	1,565,713	
117	Shadornabo investment	Supply and delivery of spare parts	165,500		165,500
118	National industrial training authority	Payment for 1623 county employees	1,777,185	1,777,185	
119	Kipurpur cmpny ltd	Supply & delivery of laptop	107,500		107,500
120	Mane agencies ltd	Supply & delivery of office stationery	158,650		158,650
121	Gumbo & associates	Payment of asal fees	2,000,000	2,000,000	
122	Paves vetagro ltd	Supply and delivery of oestroplan	501,966		501,966
123	Kenya animal genetic resource centre	Artificial insemination	3,097,600		3,097,600
			53,636,465	**14,033,674**	**39,602,791**

	DEVELOPMENT ACCOUNTS PAYABLE								
S/No	**Description**	**AMOUNT**	**BUILDINGS**	**CIVIL WORKS**	**ROADS**	**REFURBISHMENT**	**SUPPLY OF GOODS**	**SPECIALISED PLANT**	**USE OF GOODS**
1	payment for repair at governor's residence	175,700				175,700.00			
2	Proposed Construction of Governor Office Complex	31,000,000	31,000,000						

3	maintenance work at mughis-kaptemow road	2,000,026			2,000,026				
4	completion of nalelamit foot bridge in riwo	1,895,774			1,895,774				
5	mantanance of kapkata tipet kudungole road	3,000,166			3,000,166				
6	maintenance work at soworwo chorok road	493,232			493,232				
7	mantenance work at alimaris- siyoi road	355,192			355,192				
8	compensation of drivers who asist in transporting fuel to ward specific raods	199,850			199,850				
9	provision of dozer	4,709,490			4,709,490				
10	improvement and maintainance work at psukuno chesuswon road	1,186,970			1,186,970				
11	improvement and mentenance works for akiriamet-mbaru road	900,000			900,000				

12	maintenance work at culvert installation	999,006			999,006				
13	maintenace work at tamugh toptolum road	1,499,039			1,499,039				
14	maintenance work for kaingeny road	999,688			999,688				
15	maintenance works at ptarkong-parua roard	998,420			998,420				
16	maintenace works at ss-chepkapechak	999,768			999,768				
17	maintenance works at sebit chepkoriong kapkaremba roard	1,495,472			1,495,472				
18	mintenance works at raila-meriese road	1,399,939			1,399,939				
19	maintenance work at kaptabuk singorokoi kamakul road	1,999,654			1,999,654				
20	mantanance works for cheposait road	299,744			299,744				

21	construction of CHILO suspended footbridge	1,999,987			1,999,987				
22	construction of MARUS-KAPATET footbridge	5,110,020			5,110,020				
23	grading of kamla-akiriamet road	1,099,216			1,099,216				
24	internet upgrade-JMN 000134 and WIFI connection	1,556,277			1,556,277				
25	hire of machines from MTF used at makutano-kishaunet	899,455			899,455				
26	maintainance at kalukuna tuwit	534,901			534,901				
27	maintainance at kaplain kamketoi ltd	797,500			797,500				
28	manteinance works for serewo-amanito road	498,017			498,017				
29	compensation to drivers trasnsport fuel tkapkoris	95,400			95,400				

30	mantenance works at kamatepon culvert installation roads	299,593			299,593				
31	mantenance work at Mayakit-Kaita factory	799,820			799,820				
32	maintainance works at psigirio	443,816			443,816				
33	maintainance works loki kalas road	139,000			139,000				
34	maintainance works at total kcb-olive tree road	316,499			316,499				
35	maintainance of piro-ptakach road	2,498,930			2,498,930				
36	maintainance of superfoam-daraja road	543,808			543,808				
37	maitenance works orolwo kompas road	362,888			362,888				
38	compensation	206,192			206,192				
39	Contruction of ward dispensary at sina tapach ward	2,063,608	2,063,608						

40	renovation of maternity ward at kapenguria referal hospital	3,581,076	3,581,076						
41	construction of sobukwo dispensary	2,010,890	2,010,890						
42	construction of merur dispensary	514,054	514,054						
43	construction of staff house at psigirio dispensary mnagei ward	1,960,388	1,960,388						
44	construction of kruru dispensary riwo ward	1,067,792	1,067,792						
45	proposed electrical works for ywalateke ward,staff house and maternity block	1,458,070					1458070.00		
46	cinstruction of parua maternity ward batei ward	1,516,538	1,516,538						
47	construction of 5 door pit latrine andurinal at sigor sub-county	352,064	352,064						

48	construction of staff houses at sebit dispensary	2,463,782	2,463,782						
49	proposed shalpogh dispensary at chepareria ward	1,033,699	1,033,699						
50	painting works at OPD at kapenguria refferal hospital	1,497,560	1,497,560						
51	construction of staff houses at houses at onoch dispensary	1,024,000	1,024,000						
52	proposed electrical works at losam dispensary	250,908					250,908.00		
53	completion of ptop dispensary in tapach ward	779,566	779,566						
54	constructionof krengot dispensary	1,077,767	1,077,767						
55	installation of electrical distribution board at kapenguria referral	4,599,400					4599400.00		

56	construction of chepotarama staff houses	1,023,552	1,023,552						
57	construction of staff house at kiwakan dispensary seker	1,192,000	1,192,000						
58	construction of male ward at tamkal	3,209,836	3,209,836						
59	proposed chainlink fence at kasitot dispensary	395,328	395,328						
60	completion of wing at orolwo dispensary	590,008	590,008						
61	construction of toilet at kacheliba	421,222	421,222						
62	construction of ktomwony dispensary	1,070,485	1,070,485						
63	foregone user fee disbursement	12,128,454							12128454.00
64	curtain for KCRH	1,094,610					1094610.00		
65	construction of cheptiangwa maternity atchepareria	1,000,000	1,000,000						

66	installation of internal work to blood bank at kapenguria	2,198,548	2,198,548						
67	proposed construction of porowo dispensary lelan ward in w.pokot	3,594,289	3,594,289						
68	proposed completion of staff house at konyao dispensary	551,400	551,400						
69	construction of hepungon dispensary	4,456,627	4,456,627						
70	repairs work at nyangaita	156,484				156,484.00			
71	construction of drug store at kacheliba	3,329,090	3,329,090						
72	renovation to kalemrekai dispensary staff house riwo ward	999,920	999,920						
73	supply and delivery and installment if solar lighting at seker	802,650					802,650.00		
74	construction of operating Theatre at kacheliba	1,919,406	1,919,406						
75	Renovation to Doctors lounge at KRH	1,471,390				1,471,390.40			

76	supply and delivery and installment if solar lighting at Endough	943,900					943,900.00		
77	construction of twin staff house4 at talon dispensary	1,042,595	1,042,595						
78	retaining wall at kepenguria referal hospital	4,921,416	4,921,416						
79	construction of propoi dispensary at chepareria ward	1,146,980	1,146,980						
80	construction of Twin staff house4 at talon dispensary in wpc	875,138	875,138						
81	Renovation of maternity theatre at KRH	3,974,021	3,974,021						
82	construction of staff houses at keringet dispensary	544,090	544,090						
83	construction ofpublic toilet and washrooms on kepenguria referal hospital	243,812	243,812						
84	proposed Kacheliba Hospital Plumbing works	49,845	49,845						
85	Supply and delivery of computer and	638,000					638,000.00		

	Computer accessories								
86	Proposed Construction of Pusol Despensary	927,165	927,165						
87	Payment for supply and delvery of laptops	2,000,000					2,000,000.00		
88	supply and delivery of maize seeds certified to county government of west pokot	3,543,998						3,543,998.00	
89	consruction work at kaminia-kochy irrigation scheme	4,995,800		4,995,800					
90	construction of kichar irrigation schem	3,543,998		3,543,998					
91	construction works of mrel irrigation scheme	2,602,651		2,602,651					
92	supply and delivery of maize seeds certified to county government of west pokot	200,000						200,000.00	
93	construction of paroo furrow irrigation scheme weiwei ward	699,760		699,760					
94	supply and delivery of firms inputs	3,901,000						3,901,000.00	

95	supply and delivery of pvr pipes materials	1,999,540						1,999,540.00	
96	Construction works of Irish potatoe cold storage at kamelei tapach ward	1,999,220	1,999,220						
97	airtificial insemination kits and sexed semen for siyoi ward	1,195,200						1,195,200.00	
98	construction of kasitot metalic crush alale ward	1,195,037		1,195,037					
99	construction of kapsimotwo cattle dip chepareria ward	1,000,000		1,000,000					
100	supply and delivery of lap equipments	606,300					606,300.00		
101	construction of chepsurum mettalic crush at masol ward	1,200,000		1,200,000					
102	construction of kokwopsis cattle dipat tapach	1,000,000		1,000,000					
103	construction of parayon cattle dip at tapach	1,247,464		1,247,464					
104	supply and delivery of acariccides for lomut and siyoi	499,500					499,500.00		

105	metalic crush in koroswo lomut ward	1,000,000		1,000,000					
106	renovation of veterinary laboratory	1,389,204					1,389,204.40		
107	renovstion of Nyarkulian cattle dip in Tapach	1,306,932		1,306,932					
108	supply and dellivery of boma rhodes bales for nasukuta farm	264,000					264,000.00		
109	construction of nginnginat cattle dip chepereria ward	1,000,000		1,000,000					
110	constructin of bodabida shed at kanyarkwat	498,916		498,916					
111	construction of bodaboda shed at amaler masol ward	499,148		499,148					
112	construction of bodaboda shed and office at ortum market	599,500		599,500					
113	construction of county commissioners office block at kapenguria	12,244,055	12,244,055						
114	construction of pit latrine at kokworitit center lomut	499,425	499,425						

115	proposed grading gravelling and culvert installation of mbwa moja-miti moja road	3,451,928			3,451,928				
116	manteinance works for hotel-africana-mawingo road	796,746			796,746				
117	Improvement and Matainance worka at	316,500			316,500				
118	manteinance works for hotel-africana-mawingo road	796,746			796,746				
119	Maintainance Works for Tangatanga -Town View	2,059,928			2,059,928				
120	upgrade of kitalakapel borehole to solar pumping	1,997,354		1,997,354					
121	construction work for rehabilitation of the kalala-katut water furrow	310,400		310,400					
122	cost of estabilishing tree nursery of aleput in mnagei ward	100,000					100,000.00		
123	construction of kaporowo wster project	499,770		499,770					

124	construction of chepyomot water intake in siyoi ward	199,900		199,900					
125	repairof cheptokol borehole	200,160		200,160					
126	constrution of san dam at nacheyat river	799,936		799,936					
127	cost of proposed instalationof solar panel at lobok in north pokot	1,998,000		1,998,000					
128	proposed upgrade of kiwawa boys borehole	1,996,630		1,996,630					
129	cinstruction of nabwelangaberu sand dam	399,499		399,499					
130	payment for assirted borehole material	1,265,700					1,265,700.00		
131	repair of lokitalauyan watertanks	495,900					495,900.00		
132	repair of kaprech intake	399,930		399,930					
133	establishment of tree nursery of kariama w.g	100,000					100,000.00		
134	cost of establishing tombul tree nursery at sook	300,000					300,000.00		
135	establishment of tree nursery	100,000					100,000.00		

136	supply and delivery of general office supplies	496,750					496,750.00		
137	power extension main ti kringet universitymobile water treatment pumping unit	310,000		310,000					
138	completion of tilak water intake	499,600		499,600					
139	rehabilitation of kanyaltin water project	516,000		516,000					
140	cost of supply and delivery of borehole materials	1,948,150					1,948,150.00		
141	cost of proposed nakwijit water piping in north pokot	799,000		799,000					
142	cost of upgrading piping of kompas borehole in norht pokot	799,800		799,800					
143	cost of piping EREL-SISIT PIPELINE	1,498,750		1,498,750					
144	cost of proposed kongelai tree nursery in north pokot	1,499,519					1,499,519.00		
145	cost of rep airs ofboreholes in alale ward	599,000		599,000					

146	constructions amkongis sub surface dam in riwo ward	999,800		999,800					
147	construction of lokornoi pipe extension	497,900		497,900					
148	printing departmental flyers	83,000					83,000.00		
149	cost of piping cheptany water project in north pokot	499,950		499,950					
150	mogho water piping and supply project	499,990		499,990					
151	supply and delivery if assorted drilling and test pumping materials	670,000		670,000					
152	environmemntal impact assessment for drilling 23 borehole	850,000					850,000.00		
153	propsed pipeline extension for orolwo water supply	696,170		696,170					
154	proposed rehabilitation of tilak spring	999,000		999,000					
155	proposed construction of koghin water intake in the lomut ward	599,970		599,970					

156	construction of kalas sand dam swarm ward	794,484		794,484					
157	construction of kongai sand dam north pokot	999,977		999,977					
158	supply and delivery of pipes and fittings for borehole repairs	52,470					52,470.00		
159	renovation of chepnyal tree nursery sook	967,750					967,750.00		
160	constructipon of chemakeu shallow well in kodich ward	799,450		799,450					
161	cost if engine pump	508,000					508,000.00		
162	Proposed Construction of Mokongwo sand Dam	795,760		795,760					
163	Cost of Construction of sasak sand dam in Alale ward	699,845		699,845					
164	Cost of Construction of Amkongu Sub Surface dam in South Pokot Sub County	997,000		997,000					
165	Cost of Construction of Akwanga Sand dam in North	698,352		698,352					

	Pokot Sub county								
166	Proposed Upgrade of Chebongbong borehole	1,999,800		1,999,800					
167	Cost of piping of chesta water to Centre	499,900		499,900					
168	Cost of piping of Ilakochepoy-Cherelio water supply in Lomut Ward	2,500,000		2,500,000					
169	Cost of Construction of lowasile sand dam in Kiwawa ward	699,700		699,700					
170	Cost of construction of Lomiro sand dam in Kiwawa Ward	699,926		699,926					
171	Cost of ground Water Permit for 17 boreholes in West Pokot County	273,500					273,500.00		
172	Cost of New Engine for GK631A Isuzu Demax Chesis	400,000					400,000.00		
173	supply and delivery of polo t-shirts for county community service programe	180,000					180,000.00		

174	proposed chain-link fencing for youth empowerment centre at makutano	1,600,000		1,600,000					
175	community labour based	2,800,000		2,800,000					
176	supply and deliveryof polo t-shirt	1,750,000					1,750,000.00		
177	proposed levelling of sports field at nyarkulian ptimary school tapach	1,299,200		1,299,200					
178	electricity bill	128,570					128,570.00		
179	construction of modern assembly complex	8,654,367	8,654,367						
180	supply and delivery of coffee saeedlings	1,889,975						1,889,975.00	
181	supply and delivery of breeding bulls	15,000,000						15,000,000.00	
182	supply and delivery of pyrethrum seedlings	475,000						475,000.00	
	TOTAL	**293,812,925**	**115,016,624**	**59,559,110**	**51,054,598**	**1,803,574**	**26,045,851**	**28,204,713**	**12,128,454**

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Item Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Comments
	Kshs	Kshs	Kshs		
Others (specify)	a	b	c	d=a-c	
KENYA SOCIETY OF PHYSIOTHERAPISTS	100.00	-	-	100	
ARDHI SOCIAL WELFARE ASSOCIATION	150.00	-	-	150	
ANIMAL PRODUCTION SOCIETY OF KENYA	300.00	-	-	300	
KENYA OCCUPATION THERAPY ASSOCIATIO	300.00	-	-	300	
ASSOCIATION OF MEDICAL RECORDS OFFI	400.00	-	-	400	
KENYA NATIONAL SECRETARIES ASSOCIAT	400.00	-	-	400	
WATER WELFARE ASSOCIATION	500.00	-	-	500	
National Association of Orthopaedi	600.00	-	-	600	
KENYA ASSOCIATION OF LIVESTOCK TECH	800.00	-	-	800	
OLD MUTUAL LIFE ASSURANCE COMPANY L	970.00			970	
PRUDENTIAL LIFE ASSURANCE K LTD	970.00			970	
KENYA ASSOCIATION OF RADIOGRAPHY	1,000.00	-	-	1,000	
KENYA PLASTERS ASSOCIATION	1,000.00	-	-	1,000	
METROPOLITAN TEACHERS SACCO LIMITED	1,395.00	-	-	1,395	
CANON ASSURANCE (KENYA) LIMITED	1,399.70			1,400	
KENYA PROGRESSIVE NURSES ASSOCIATIO	1,420.00			1,420	
KENYA SOCIETY OF AGRICULTURAL PROFE	1,500.00	-	-	1,500	
ICEA LION GENERAL INSURANCE COMPANY	1,580.15	-	-	1,580	
JOGOO SACCO SOCIETY LIMITED	1,645.00	-	-	1,645	
TRANS NATIONAL TIME SACCO LIMITED	2,195.00			2,195	
medical lab science officers	2,495.00			2,495	
NATIONAL SOCIAL SECURITY FUND	2,500.00	-	-	2,500	

MOW SPORTS AND WELFARE	4,000.00	-	-	4,000	
KUKOPESHA KENYA LIMITED	6,790.00	-	-	6,790	
NATIONAL HOSPITAL INSURANCE FUND	7,636.80	-	-	7,637	
ASILI SACCO SOCIETY LTD	9,000.00	-	-	9,000	
CIC INSURANCE GROUP LIMITED	13,140.00	-	-	13,140	
NOBLE SAVINGS AND CREDIT CO-OPERATI	15,058.30	-	-	15,058	
MAZINGIRA WELFARE AND SPORTS ASSOCI	17,321.40	-	-	17,321	
KENYA MEDICAL ASSOCIATION SACCO LTD	19,117.00	-	-	19,117	
MWITO SAVINGS AND CREDIT CO-OPERATI	19,595.00	-	-	19,595	
UFUNDI CO-OPERATIVE SAVINGS AND CRE	24,100.00	-	-	24,100	
NATIONAL HOSPITAL INSURANCE FUND	25,800.40	-	-	25,800	
BORESHA SACCO SOCIETY	29,000.00	-	-	29,000	
NATIONAL NURSES ASSOCIATION OF KENY	31,190.00			31,190	
NATIONAL HOSPITAL INSURANCE FUND	33,300.00			33,300	
MAGEREZA SACCO	45,049.65	-	-	45,050	
KENYA INSTITUTE OF PLANNERS	46,791.00	-	-	46,791	
KENYA COMMERCIAL BANK KAPENGURIA	47,500.00	-	-	47,500	
NATIONAL HOSPITAL INSURANCE FUND	69,546.50			69,547	
KENYA AFRICAN NATIONAL UNION	76,822.05			76,822	
LAPTRUST PENSION TRUST	85,000.00	-	-	85,000	
KENYA NATIONAL UNION OF NURSES	85,140.60	-	-	85,141	
UNION OF KENYA CIVIL SERVANTS	89,772.85			89,773	
NATIONAL HOSPITAL INSURANCE FUND	97,579.95			97,580	
ARDHI SACCO SOCIETY LTD	110,790.45	-	-	110,790	
COUNTY SECRETARY WEST POKOT COUNTY	111,488.00	-	-	111,488	
COUNTY SECRETARY WEST POKOT COUNTY	145,991.80	-	-	145,992	
EQUITY BANK LTD	146,408.25	-	-	146,408	
HARAMBEE CO-OPERATIVE SAVINGS and C	283,844.30			283,844	

WEST POKOT COUNTY ECONOMIC SACCO LT	284,152.00	-	-	284,152	
MADISON INSURANCE COMPANY LIMITED D	338,520.00	-	-	338,520	
EQUITY BANK LTD	347,409.35	-	-	347,409	
NATIONAL SOCIAL SECURITY FUND	468,990.70			468,991	
EQUITY BANK LTD	679,600.00	-	-	679,600	
NATIONAL INDUSTRIAL TRAINING AUTHOR	1,733,831.05	-	-	1,733,831	
LOCAL AUTHORITIES PROVIDENT FUND	8,183,324.45	-	-	8,183,324	
Grand Total	**13,756,222**	-	-	**13,756,222**	

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019
		a	b	c	d=a-c
Amounts due to National Govt Entities					
1. Kenya Revenue Authority	PAYEE	34,872,247	-	17,000,000	17,872,247
2. Kenya Revenue Authority	WVAT	3,184,628	-	2,306,914	877,714
3. Kenya Revenue Authority	WIT	11,217,194	-	7,928,965	3,288,229
Sub-Total	-	**49,274,069**	-	**27,235,879**	**22,038,190**
Grand Total	-	**49,274,069**	-	**27,235,879**	**22,038,190**

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset Classification	Historical Cost B/ F 2017/18	Additions During FY2018/19	Disposals during the current year	Historical Cost 2018/19
	a	b	c	d=a+b-c
	Kshs	Kshs	Kshs	Kshs
Non-Financial Assets				
Purchase of Buildings	-	-	-	-
Construction of Buildings	415,227,533	567,159,964	-	982,387,497
Refurbishment of Buildings	3,238,830	24,855,474	-	28,094,304

Construction of Roads	296,022,011	180,659,870	-	476,681,881
Construction and Civil Works	175,713,857	168,246,713	-	343,960,570
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-
Purchase of Vehicles and Other Transport Equipment	60,752,400	8,291,000	-	69,043,400
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-
Purchase of Household Furniture and Institutional Equipment	-	-	-	-
Purchase of Office Furniture and General Equipment	6,394,400	25,003,831	-	31,398,231
Purchase of ICT Equipment	-	-	-	-
Purchase of Specialised Plant, Equipment and Machinery	68,185,621	64,611,325	-	132,796,946
Rehabilitation and Renovation of Plant, Machinery and Equip.	39,157,500	-	-	39,157,500

Purchase of Certified Seeds, Breeding Stock and Live Animals	80,774,300	96,295,155	-	177,069,455
Research, Studies, Project Preparation, Design & Supervision	3,026,300	3,711,239	-	6,737,539
Rehabilitation of Civil Works	-	11,171,226	-	11,171,226
Acquisition of Strategic Stocks and commodities	-	-	-	-
Acquisition of Land	-	11,820,000	-	11,820,000
Acquisition of Intangible Assets	-	-	-	-
Financial Assets				-
Domestic Public Non-Financial Enterprises	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-
		-	-	-
Total	**1,148,492,752**	**1,161,825,796**	**-**	**2,310,318,548**

NB: During the FY 2018/19 the fixed assets amounted to KShs 1,161,825,796. The county also inherited some assets from the defunct local authorities. However, the value of both these assets and liabilities as per the CALC report which was forwarded to the Intergovernmental Relations Technical Committee (IGRTC) on July 27th 2017 have yet to be verified. The County constituted an Asset Verification Committee which continuously updates the Asset Register.

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	96,000,000	120,000,000	161,000,000	182,786,655	559,786,655	559,786,655	-	
2	KRB	100,934,658	-	-	129,797,341	230,731,999	230,731,999	-	
3	Youth Polytechnics	24,411,803	8,137,288	-	21,808,175	54,357,266	54,357,266	-	
4	Health THS/UHC	35,924,419	13,487,351	27,507,326	14,304,795	91,223,891	91,223,891	-	
5	KCSAP	-	-	39,517,239	-	39,517,239	39,517,239	-	
6	ASDSP	-	-	-	8,043,154	8,043,154	8,043,154	-	
7	KUSP	-	-	73,392,300	41,200,000	114,592,300	114,592,300	-	
8	EU/IDEAS	-	77,503,804	-	-	77,503,804	77,503,804	-	
9	WATER UNICEF	-	-	-	1,554,500	1,554,500	1,554,500	-	
10	DANIDA	14,454,545	7,948,125	7,948,125	-	30,350,795	30,350,795	-	
11	User Fee Forgone	-	6,850,000	-	12,128,484	18,978,484	18,978,484	-	
	TOTAL	**271,725,425**	**233,926,568**	**309,364,990**	**411,623,104**	**1,226,640,087**	**1,226,640,087**	-	

Head of Treasury

County Executive

Director of Finance

County Assembly/fund/project

ANNEX 7– TRIAL BALANCE

TRIAL BALANCE REPORT AS AT 30TH JUNE 2019		
Description	**DR**	**CR**
Opening Cash Balance		574,974,003
Basic salaries of permanent employees	1,945,341,960	
Basic wages of temporary employees	104,541,351	
Utilities, supplies and services	27,432,362	
Communication, supplies and services	4,678,864	
Domestic travel and subsistence	225,826,364	
Foreign travel and subsistence	23,771,026	
Printing, advertising and information supplies & services	46,834,411	
Rentals of produced assets	5,579,685	
Training expenses	13,186,228	
Hospitality supplies and services	37,670,003	
Insurance costs	51,370,743	
Specialised materials and services	163,895,768	
Office and general supplies and services	16,167,863	
Other operating expenses	62,888,839	
Routine maintenance – vehicles and other transport equipment	116,355,427	
Fuel Oil and Lubricants	41,600,611	
Routine maintenance – other assets	12,076,514	
Transfer to West Pokot County Assembly for Recurrent expenditure	559,786,655	
Transfers to Other Counties	-	
Current Grants to Semi-autonomous entities	271,035,232	
Capital Grants to Semi-autonomous entities	236,967,439	
Other Grants	7,600,000	
Scholarships and other educational benefits	300,000,000	
Emergency relief and refugee assistance	6,871,201	

Government pension and retirement benefits	29,049,295	
Construction of Buildings	567,159,964	
Refurbishment of Buildings	24,855,474	
Construction of Roads	180,659,870	
Construction and Civil Works	168,246,713	
Purchase of Vehicles and Other Transport Equipment	8,291,000	
Purchase of Office Furniture and General Equipment	25,003,831	
Purchase of ICT Equipment	-	
Purchase of Specialised Plant, Equipment and Machinery	64,611,325	
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	
Purchase of Certified Seeds, Breeding Stock and Live Animals	96,295,155	
Research, Studies, Project Preparation, Design & Supervision	3,711,239	
Rehabilitation of Civil Works	11,171,226	
Acquisition of Strategic Stocks and commodities	-	
Acquisition of Land	11,820,000	
Non Departmental Exp	5,974,009	
Ending Cash Balance	619,862,986	
Cash Receipts during FY2018/19		5,523,216,628
TOTAL	**6,098,190,631**	**6,098,190,631**