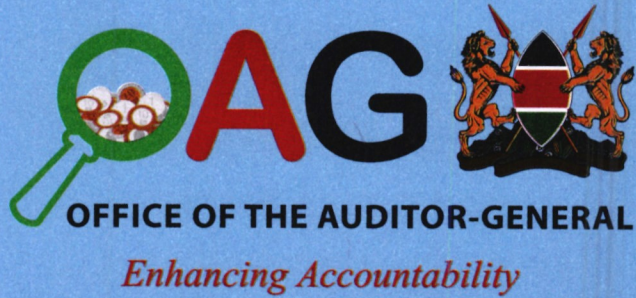


REPUBLIC OF KENYA



# REPORT

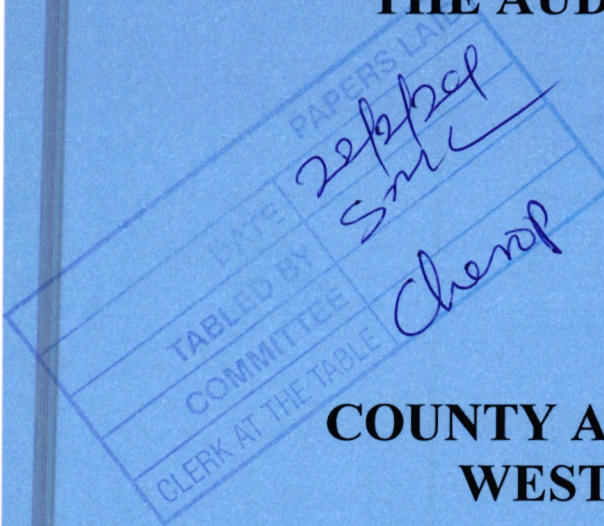
OF

**THE AUDITOR-GENERAL**

ON

**COUNTY ASSEMBLY OF  
WEST POKOT**

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







Revised 30<sup>th</sup> June 2023



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## WEST POKOT COUNTY ASSEMBLY

### ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR

THE FINANCIAL YEAR ENDED

30<sup>TH</sup> JUNE 2023

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



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## **1. Acronyms and Glossary of Terms**

### **a) Acronyms**

ADP	Annual Development Plan
Ag.	Acting Capacity
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
FY	Financial Year
GPO	General Post Office
ICT	Information communication technology
IFMIS	Intergraded financial management systems
IPSAS	International Public Sector Accounting Standards
Ksh.	Kenya Shillings
MCA	Member of County Assembly
NGO	Non-governmental organizations
NHIF	National Hospital Insurance Fund
NSSF	National Social Security Fund
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board

### **b) Glossary of Terms**

Comparative FY      Means the financial year preceding the current financial year.



## **2. Key Entity Information and Management**

### **(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker, who is responsible for the general policy and strategic direction of the County Assembly. The County Assembly constitutes 20 elected members who represent members of the public from their respective wards and 12 nominated members representing interested groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

### **(b) Key Management Team**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Speaker of the County Assembly	Hon. CPA, Fredrick Plimo Kaptui
2.	Clerk of The County Assembly (Ag)	Mr. Leonard Ngiroh Limareng
3.	Head of Financial Services	Mr. Denis Rotich Plapan
4.	Head of Accounting Services	CPA. Amos Kisang
5	Head of Human Resource Management	Mr. Edgar Pkemoi Kitilit
6	Head of Budget Office	Ms. Lucia Chenanga
7	Head of Supply Chain Management	Ms. Vicky Cherop Ndege
8	Head of Legislative & Committee Services.	Mr. Leonard Ngiroh Limareng
9	Head of Legal Services	Ms. Jacinta Chepkemoi Tulel

### **(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2023, and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer (Ag)	Mr. Benedict Pkiach Toroitich
2.	Head of Financial Services	Mr. Denis Rotich Plapan
3.	Head of Accounting Services	CPA. Amos Kisang
4.	Head of Human Resource Management	Mr. Edgar Pkemoi Kitilit
5.	Head of Supply Chain Management	Ms. Vicky Cherop Ndege
6	Head of Legislative & Committee Services.	Mr. Leonard Ngiroh Limareng
7	Head of Legal Services	Ms. Jacinta Chepkemoi Tulel
8	Head of Internal Audit	Mr. Solomon Mssto Chemeltorit



## **Key Entity Information and Management**

### **(d) Fiduciary Oversight Arrangements**

#### ***Internal Audit committee Functions.***

The Internal Audit committee helps in strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives. This is achieved through Internal Audit providing a combination of assurance and consulting activities.

#### **County Public Accounts and Investments Committee.**

The County Public Accounts and Investments Committee is a watchdog Committee consisting of a Chairperson elected from amongst Members of the Committee and five other members which is responsible for:-

- The examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit;
- the examination of the reports, accounts and workings of the county public investments; and
- the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

The overall responsibility of the Committee is vested on the Chairperson of the Committee who is mandated by Standing Order 161 of the County Assembly Standing Orders to:-

- (a) Preside at meetings of the committee;
- (b) perform the functions and exercise the powers assigned to office of the Chairperson by the committee, resolutions of the County Assembly or legislation; and
- (c) be the spokesperson of the committee.

#### **County Budget and Appropriations Committee.**

The County Budget and Appropriations Committee is another watchdog Committee mandated to:-

- Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget,
- discuss and review the estimates and make recommendations to the County Assembly;
- examine the County Budget Policy Statement presented to the County Assembly;
- examine Bills related to the national budget, including Appropriations Bills; and
- evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

The Committee consists of eleven members headed by a Chairperson who is mandated by Standing Order 161 of the County Assembly Standing Orders to:-

- (a) Preside at meetings of the committee;
- (b) perform the functions and exercise the powers assigned to office of the Chairperson by the committee, resolutions of the County Assembly or legislation; and
- (c) be the spokesperson of the committee.



Additionally, the Committee is supported by a secretariat consisting of Fiscal Analysts, Economists, Financial, accounting, and legal experts to ensure that it delivers on its mandate.

**County Finance and Economic Planning committee**

This committee, tasked with the responsibility of handling all matters related to County Planning, finance and development which include statistics, approval of County Integrated Development Plan, Annual Development Plan and County Finance Bill, consists of eleven members and is headed by a chairperson elected from amongst members of the committee.

The Chairperson, pursuant to Standing Order 161 of the County Assembly Standing Orders is obligated to:-

- (a) Preside at meetings of the committee.
- (b) perform the functions and exercise the powers assigned to office of the Chairperson by the committee, resolutions of the County Assembly or legislation; and
- (c) be the spokesperson of the committee.

**(e) Entity Headquarters**

P.O. Box 6-30600  
County Assembly Buildings,  
Kapenguria, Kenya

**(f) Entity Contacts**

Telephone: (+254) 0532015000  
E-mail: [Info@westpokotassembly.go.ke](mailto:Info@westpokotassembly.go.ke)  
Website: [www.westpokotassembly.go.ke](http://www.westpokotassembly.go.ke)

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
  
2. Kenya Commercial Bank Ltd  
Kapenguria Lodwar Road  
Kapenguria Branch.

**(h) Independent Auditor**

Auditor General  
Office of The Auditor General  
Anniversary Towers, - University Way

P.O. Box 30084 - GPO 00100  
Nairobi, Kenya.

**(i) Principal Legal Adviser**

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

**(j) County Assembly Legal Adviser**

The Director Legal services  
P.O. Box 6-30600  
County Assembly Building,  
Kapenguria, Kenya.



### **3. Governance Statement**

#### **The County Assembly**

The County Assembly is constituted by the MCAs of West Pokot County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

#### **a) Select Committees**

Select committees are generally responsible for overseeing the work of government departments and agencies.

#### **b) Sectoral Committees**

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

#### **a) Committee of Powers and Privileges**

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 16 meetings in FY 2023. The committee members during FY 2023 were:

**Count Government of West Pokot, West Pokot County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Member	Designation	Ward
Hon. Fredrick Kaptui Plimo	Chairperson	-
Hon. Martin Poghen Komongiro	Member	Sook
Hon. John Bosco Giratum	Member	Alale
Hon. David Alukulem	Member	Riwo
Hon. Mary Joshua	Member	Kapchok
Hon. Siywat Victor	Member	Endugh
Hon. James Kapeli	Member	Lelan
Hon. David Moiben	Member	Weiwei
Hon. Peter Lokor	Member	Kapchok
Hon. Jane Mengich	Member	Sekerr
Hon. Tintim Samuel	Member	Tapach

**b) Audit Committee**

The audit committee was constituted in 2023. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held three meetings in FY 2023. The committee members during FY 2023 were:

**c) Public Accounts/Investment Committee**

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held five extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Patrick Lokomol	Chairperson	Chepareria
Hon. David Alukulem	Member	Riwo
Hon. Jane Mengich	Member	Sekeer
Hon. Mary Joshua	Member	Nominated
Hon. Lomenwo Bruno	Member	Nominated



**d) Budget and Appropriations Committee**

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Wilson Pkerker Chekeruk	Chairperson	Masol
Hon. Francis Losia Lopoo	Member	Kasei
Hon. Poghen Martin Komongiro	Member	Sook
Hon. Korinyang Timtim	Member	Tapach
Hon. Cheruto Marishana	Member	Nominated
Hon. Esther Cheputation	Member	Nominated
Hon. Todosia Richard	Member	Mnagei
Hon. Mary Mariach	Member	Nominated
Hon. James Kapelii	Member	Lelan

**e) Committee On Finance and Economic Planning**

The committee was formed to provide oversight on the County's finances.

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Loktary Paul	Chairperson	Kodich
Hon. Cheruto L. Marshana	Vice-Chairperson	Kapenguria
Hon. Jacob Toungole	Member	Lomut
Hon. Francis Losia	Member	Kasei
Hon. Johnbosco Giratum	Member	Alale
Hon. Veronica Loria	Member	Batei
Hon. Grace Loupa	Member	Kapenguria
Hon. Rashid Sharif Kiptalam	Member	Mnagei
Hon. Mengich Jane Chepaty	Member	Sekerr
Hon. Siywat Victor	Member	Endugh
Hon. Lomenwo Bruno	Member	Suam

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 2023 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

<b>Member</b>	<b>Designation</b>
Dr. Grace Amurlee	Chairperson
CPA. Kepha Kebeno	Member
CPA. Peter Kitur	Member
Rodha Murpus	Member
Solomon Chemeltorit	Secretary

### **Communication with all Stakeholders**

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held public participation/ consultative meeting at all the 20 wards and budget validation at Mtelo Hall Kapenguria for consideration financial estimates financial year 2022/2023 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County’s service delivery charter. The County Assembly also subjected proposed legislation through public participation as tabulated below: -

<i>Proposed Legislation</i>	<i>Publication Date</i>	<i>Venues/ Mode</i>
County Disaster Risk Management Bill	June 2023	<ul style="list-style-type: none"> <li>○ Sub-County Headquarters</li> <li>○ Local radio Stations</li> </ul>
County Budget Appropriations Bill	June 2023	<ul style="list-style-type: none"> <li>○ Sub-County Headquarters</li> <li>○ Local radio Stations</li> </ul>

### **Risk management**

Risk management is the process of identifying, analysing and responding to any risk that arises over the County Assembly operations to help the entity remain on track and meet its goal. The county Assembly has a risk management plan/policy which guides in risk management. Risk managers comprise all entity’s day to day management, who identify and assess risks and record the risk in a register, the entity also have disaster recovery plans, and backup systems.

### **Compliance**

West Pokot County Assembly is governed by Kenya Constitution 2010, County Government Act 2012, Public Finance Management Act 2012, and its regulations, County Assemblies Services Act 2017, Public Procurement and Asset Disposal Act 2015, Treasury and CRA, SRC, circulars, NHIF Act, Provident Fund Act, Employment Act and other pieces of legislation on tax compliances.



#### **4. Foreword by the Clerk of The Assembly**

West Pokot County Assembly is the legislative Arm of the County Government of West Pokot tasked with the responsibility of representation, legislation and overseeing the Executive to ensure prudent use of resources bestowed upon the people of this great county.

As a public entity, we are funded by money from taxpayers of the Republic of Kenya, donors as well as investors and lenders within and beyond the Country. As such, we carry a mark of answerability on our foreheads to the providers of these monies and recipients of the services we are mandated to undertake as a legislature.

Financial Statements are therefore meant to provide information and data about our financial position and performance over the last financial year. This enables our providers to see how we spend what we get from them. As a responsible government entity, we aim to efficiently use these resources to improve the welfare of the people of West Pokot.

However, this journey has been slowed down by challenges, both from our end and from other government entities. Some of the challenges include inadequate office space, slow exchequer release of funds from the National Treasury, intermittent IFMIS network and slow responses from suppliers/ vendors in IFMIS network during procurement processes.

##### **(i) Budget performance**

The County Assembly spend a total of Ksh. 775,361,141 against a budget of Ksh. 877,687,286 translating to an absorption rate of 88%. Ksh. 730,078,511 was spent on Recurrent expenditure against an allocation of Ksh. 777,687,286 which is a 94% absorption rate and Ksh. 45,282,630 against ksh.100,000,000 on development expenditure was used accounting to an absorption rate of 45% on development.

##### **(ii) Operational Performance**

To enable the County Government to optimally undertake its mandates, the County Assembly passed the West Pokot County Appropriation Bill on 23<sup>rd</sup> June 2022 and 7<sup>th</sup> December, 2022, West Pokot County Supplementary appropriations Act 2022 which pieces of legislation enabled the County Government to allocate resources to various sectors in order to offer services to the people of West Pokot County. To boost revenue collection, the County Assembly Passed the County Finance Bill which came into effect on 1<sup>st</sup> January 2023, which law obligated the County to collect revenue.

**(iii) Performance of key development projects**

In the FY 2022/2023 the County Assembly was allocated Ksh.100 million for development expenditure. Funds allocated was utilized to enhance the Assembly's role of legislation, representation and oversight. The major achievements of County Assembly include ongoing construction of the modern County Assembly which is 99% complete and refurbishment of the current chamber and Speaker's offices.

Under the year under review, the West Pokot County Assembly had three programs namely:

- o General Administration, Planning and Support Services
- o Legislation, Representation and Oversight,
- o Staff affairs and development.

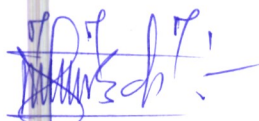
**(iv) Comment on value-for-money achievements**

The County Assembly is the arm of the County Government that makes legislation, represents the people and provides oversight on county resources. Its objective is to facilitate the members of the County Assembly to fulfil these functions efficiently and effectively in a representative system of government by holding and ensuring that the autonomous status of the County Assembly in its corporate relationship with other departments of the county government is maintained.

**(v) Challenges and recommended way forward**

The County Assembly encountered a number of challenges that hampered fulfilment of the objectives set at the beginning of the year:-

- o Inadequate office space, which will be no longer a challenge upon completion of construction of the modern County Assembly;
- o slow of exchequer release of funds from National treasury, which has since addressed by the controller of budget; and
- o high cost of living resulting to escalating cost of prices of commodities impacting the implementation of projects.



.....  
**Name:** *ASAND NOTAH JIMARENG*

**Ag. Clerk of the County Assembly**





**Count Government of West Pokot, West Pokot County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Statement Of Performance Against County Assembly Predetermined Objectives**  
**Strategic development objectives**

The key mandate of the County Assembly is West Pokot are legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output.

**Below is the performance of the Assembly in FY 2022/2023**

<b>Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<b>Remarks (Explain the reasons underperformance/Overperformance)</b>
Legislation, oversight and representation	Two Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2021/2022 Four bills were passed 2022	Due to electioneering period and new MCAs for third Assembly.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	standing orders were reviewed	Standing Orders were reviewed
	To strengthen the capacity of Members of the County Assembly to make laws, enhance both accountability and their representative capacity.	Successful inductions for members	No. of inductions and trainings conducted for Members	Efficiency and effectiveness in committees	Increased MCAs' capacity to undertake the roles of Representation, Legislation & Oversight.
General Administration, Planning and Support Services	Effective operation of the County Assembly.	Improved service delivery	Services offered in time	Quality reports	Staff efficiency enhanced.
Staff Affairs and development	To build staff capacity and improve performance by carrying out tasks effectively and efficiently.	Improved service delivery	Quality reports	Quality reports	Professionalism enhanced

## **5. Corporate Social Responsibility Statement/Sustainability Reporting**

### **a) Sustainability strategy and profile –**

The County Assembly consist of 32 members; who include 20 elected members, each elected by the registered voters of single member ward, 12 members nominated by parliamentary political parties according to their proportion of members of the County Assembly, to represent special interests including the youth, persons with disabilities and the Speaker who is an ex-official member.

Among the key roles of the County Assembly under Section 8 of the County Governments Act 2012 include:

- Vetting and approve nominees for appointment to county public offices as may be provided for in the Act or any other law;
- representing the people of the wards and special interests, deliberating on and resolving issues of concern to the people, enacting legislation, contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution;
- exercising oversight over county revenue and expenditure in accordance with Article 207 of the Constitution,
- approve the borrowing by the county government in accordance with Article 212 of the Constitution; and
- reviewing the conduct in Office of the Governor, Deputy Governor and other state officers; and perform any other role as may be set out under the Constitution or legislation.

### **b) Environmental performance**

The county Assembly has developed environmental policy which guide the organisation in efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's operations.

### **c) Employee welfare**

The entity is cognisant of gender diversification and in compliance to gender ratio, in any recruitment and placement process. In order to improve skills and managing careers, the entity is in continuous training and appraisal of staff, and also facilitate professionals on attending career progression and development trainings of their area of specializations in ensuring that talent is retained in offering the services needed by the citizenry.

The organisation is developing policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

### **d) Market place practices-**

#### **a) Responsible Supply chain and supplier relations-**

The organisation is keen on maintaining good business practices, by carrying out whole procurements through IFMIS portal where suppliers can be able to compete favourably and more so honouring contracts and respecting payment practices by making payments when due.



**b) Responsible ethical practices-**

West Pokot County Assembly is a corruption free environment and has a gift declaration register.

**c) Stewardship of goods and services**

The County Assembly has asserted its representative mandate and developed oversight roles and accelerated the transformation of Kenya into a dynamic, prosperous and vibrant society. At the same time, significant emphasis has been placed on public participation and involvement in County Assembly processes. This has been consistent with the continuing trend of democratic pluralism in the country.

Members of County Assemblies have be called upon to make their contribution in addressing the challenge of fully implementing the new Constitution in letter and spirit, consolidating County Assembly's role in strengthening political stability, social harmony and expansion of democratic space, which are the foundations of Kenya's socio-economic development and stability.

**e) Community Engagements**

The County Assembly has promoted education, sports by facilitating its members and staff in CASA games every year.

## **6. Statement of Management Responsibilities**

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

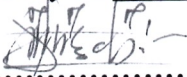
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

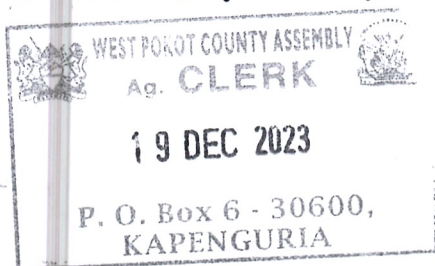
The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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 Clerk of the County Assembly on 19/12 2023.

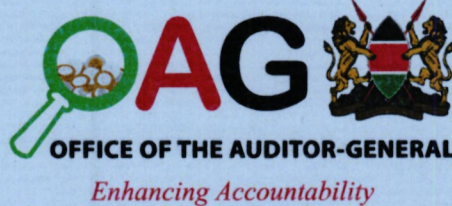
.....  
  
**Name:** BONAD NDIRA SIMANJIRA  
**Clerk of the County Assembly**





# REPUBLIC OF KENYA

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

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

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### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Assembly of West Pokot set out on pages 19 to 42 which comprise the statement of receipts and payments for the

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



year ended 30 June 2023, the statement of financial assets and liabilities as at 30 June 2023, the statement of cash flows for the period ended 30 June 2023, the statement of comparison of budget and actual amounts: recurrent and development for the year ended 30 June 2023, the statement of comparison of budget and actual amounts: recurrent for the year ended 30 June 2023, the statement of comparison of budget and actual amounts: development for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of West Pokot as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unreconciled Variance Between the Payroll and Financial Statement Amounts**

The statement of receipts and payments reflects compensation of employees of Kshs.305,815,877, with a comparative prior year amount of Kshs.346,626,218 as disclosed in Note 2 to the financial statements. However, the amount differed with the gross IPPD payroll amount of Kshs.266,341,917 leading to unexplained variance of Kshs.39,473,960 as analyzed below:

<b>Description</b>	<b>Financial Statement Amount (Kshs.)</b>	<b>Payroll Amount (Kshs.)</b>	<b>Variance (Kshs)</b>
Basic salaries of permanent employees	241,516,417	103,680,948	137,835,469
Basic wages of temporary employees	18,041,034	15,283,104	2,757,930
Personal allowances paid as part of salary - Sittings (MCA and CASB)	13,712,328	133,887,974	(120,175,646)
Pension and other social security contributions	0	13,489,892	(13,489,892)
Other personnel payments	32,546,098		32,546,098
<b>Total</b>	<b>305,815,877</b>	<b>266,341,917</b>	<b>39,473,960</b>

Consequently, the accuracy and completeness of the compensation of employees' of Kshs.305,815,877 could not be confirmed.



## **2. Unsupported Acquisition of Assets**

The statement of receipts and payments reflects acquisition of assets of Kshs.47,535,130 out of which Kshs.40,089,130 had no supporting schedules.

In the circumstances, the accuracy and completeness of acquisition of assets amount of Kshs.47,535,130 could not confirmed.

## **3. Unconfirmed Cash and Cash Equivalents**

The statement of assets and liabilities reflects cash and cash equivalents of Kshs.40,675,951 as at 30 June, 2023 comprising of deposits and retentions account as indicated in Note 8A to the financial statements. However, the bank account number, bank statement and bank reconciliation statements were not provided for audit. In addition, the statement of cashflow indicates that the cash and cash equivalents as at the end of the year was nil resulting to unexplained variance of Kshs.40,675,951.

In the circumstances, the accuracy and existence of the cash and cash equivalents balance of Kshs.40,675,951 could not be confirmed.

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

### **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**

#### **Pending Bills**

Annex 1 to the financial statements reflects pending accounts payable of Kshs.48,635,092 out of which Kshs.1,664,332 is in respect of the financial period 2021/2022 and earlier years. These bills ought to have been treated as a first charge on the budget of the Assembly in the proceeding years. In addition, a review of the pending bills details provided for audit revealed that pending bills amounting to Kshs.15,805,505 were not supported by the appropriate authority and documentation.

## **Other Information**

The Management are responsible for the other information set out on page 4 to 17 which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance against County Assembly Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of Management Responsibilities

The Other Information does not include the financial statements and my audit report thereon.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Unsupported Staff Recruitments**

Analysis of the County Assembly's approved June, 2023 and July, 2022 compliment data revealed recruitment of one hundred and forty-two (142) additional members of staff during the year. The recruitment was however, not supported with any evidence of declaration of all vacant posts in the prescribed format as provided in Section B.3(1) and (2) of the County Assembly Human Resource Manual, 2015 that on reporting of vacancies, an authorized officer must declare all vacant posts to the County Assembly Service Board in accordance with the procedures set out in the County Government Act 2012 and all vacancies shall be declared in a prescribed format which shall include: the number of vacancies; when the vacancy occurred; whether the vacancy is within the authorized establishment and other relevant details. Further, the County Assembly had no operational staff establishment to support the recruitment.

In the circumstances, the County Assembly Management were in breach of the law.



## **2. Lack of Occupational Safety and Health Policy**

The County Assembly did not have an approved occupational safety and health policy, an occupational safety and health committee at the workplace contrary to Section 9(1) of the Occupational Safety and Health Act, 2007 which requires every occupier to establish a safety committee at the workplace in accordance with regulations prescribed by the minister and also Section 11(1) that states that the occupier of a workplace shall cause a thorough safety and health audit of his workplace to be carried out at least once in every period of twelve months by a safety and health advisor.

In the circumstances, the County Assembly Management were in breach of the law.

## **3. Issuance of Overlapping Imprest**

Examination of imprest warrants and analysis of payment details revealed that the seven (7) County Assembly staff were issued with multiple imprests contrary to contrary to Section 93(8) of the Public Finance Management (County Government) Regulations, 2015 which requires that an accounting officer or AIE Holder shall ensure that no second imprest is issued to any officer before the first imprest is surrendered or recovered in full of his or her salary.

In the circumstances, the County Assembly Management were in breach of the law.

## **4. Failure to Achieve Legal Requirement on Ethnic Composition**

Review of the County Assembly's Integrated Personnel and Payroll Database data for the financial year ended 30 June, 2023 revealed that out of 374 employees, 351 are from the dominant ethnic community making approximately 94% of the staff. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community

In the circumstances, the County Assembly Management were in breach of the law.

## **5. Late Remittance of Statutory Deductions**

Comparative analysis of the Assembly IPPD bank remittance reports and Internet Banking Statements in respect of statutory deductions revealed instances of late remittance of PAYE and NHIF deductions in the year as analyzed below:

<b>S/NO</b>	<b>Particulars</b>	<b>Amount (Kshs.)</b>	<b>Date Deposited</b>
1	PAYE for July, 2022	4,285,235	07 Sept, 2022
2	PAYE for September, 2022	2,126,220	24 Oct, 2022
3	PAYE for October, 2022	4,109,481	16 Nov, 2022
4	NHIF for July, 2022	283,250	02 Sept, 2022
5	NHIF for Sept, 2022	155,950	24 Oct, 2022

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



S/NO	Particulars	Amount (Kshs.)	Date Deposited
6	NHIF for Oct, 2022	196,300	16 Nov, 2022
7	NHIF for Feb, 2023	205,000	13 March, 2023
8	NHIF for May, 2023	389,050	12 Jun, 2023

Section 37 of the Income Tax Act Cap 470 provides that an employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed. The remittance of the tax should be on or before the ninth day of the following month whereas Section 16 (3) (a) of the National Hospital Insurance Fund Act, 1998 requires remittance of deductions within one month of the deduction.

In the circumstances, the County Assembly Management were in breach of the law.

## 6. Irregular Legal Expenses

The expenditure on use of goods and services includes other operating expenses of Kshs.28,855,000 as disclosed in Note 3 to the financial statements out of which Kshs.16,827,587 was pending bills in respect of legal fees. The pending bills arose from prior years' engagements in five (5) litigations with an aggregated fee note demands of Kshs.32,000,000.

The following audit issues were however noted:

- i) Legal fees for each of the five (5) cases were charged at rates ranging between Kshs.5,000,000 to Kshs.8,000,000. However, there was no evidence that the legal fees were arrived at as per the Advocates Remuneration (amendment) Order, 2014.
- ii) The Assembly's Management opted to outsource legal presentation when it had a fully-fledged legal function with a team of two competent legal practitioners. Furthermore, the private legal services were procured without authority from the Attorney General's office.
- iii) Cases referenced: Eldoret ELRC Petition No. 21 of 2020 and Eldoret ELRC Petition No. 23 of 2020 with fee notes valued at Kshs.7,000,000 each were filed at the labour relations court challenging the County Assembly Public Service Board specific decisions on human resource management which were made without seeking the opinion of the Assembly's legal officers.

In the circumstances, the validity and value for money of the legal expenditure could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, in all material respects, with the authorities that govern them. I believe that the



audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

#### **Weak Information Technology Internal Control Environment**

A review of the Information Technology Internal Controls revealed that the County Assembly Management had not developed an IT continuity and disaster recovery plan which are important in ensuring that the Assembly recovers its functionality in case of an eventuality. Besides, the Assembly did not have an approved IT strategic committee and strategic plan which is important in performing the oversight function and formulation of policies to ensure that the IT investments and functions are directed towards achievement of the mandate of the Assembly.

In the circumstances, the reliability and effectiveness of the County Assembly's Information Technology internal controls could not be confirmed.

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

### **Responsibilities of 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 Assembly's ability to sustain its services, disclosing, as applicable, matters related



to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to dissolve the County Assembly 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 Assembly's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that



might be material weaknesses under ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Assembly's ability 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 Assembly to cease 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 Assembly 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.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


09 February, 2024

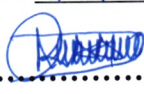


8. Statement of Receipts and Payments for The Year Ended 30<sup>th</sup> June 2023

	Note	2022/2023	RESTATED FY 2021/2022	2021/2022
		Kshs	Kshs	Kshs
<b>RECEIPTS</b>				
Transfers from the County Treasury/Exchequer Releases	1	776,775,899	670,548,179	670,548,179
<b>TOTAL RECEIPTS</b>		<b>776,775,899</b>	<b>670,548,179</b>	<b>670,548,179</b>
<b>PAYMENTS</b>				
Compensation of Employees	2	305,815,877	346,626,218	346,626,218
Use of goods and services	3	274,067,520	231,921,391	231,921,391
Transfers to Other Government Entities	4	105,121,476	56,219,209	55,524,810
Other grants and transfers	5	15,484,000	-	-
Social Security Benefits	6	28,751,896	12,715,270	12,715,270
Acquisition of Assets	7	47,535,130	22,350,676	22,350,676
Finance Costs		-	21,017	21,017
<b>TOTAL PAYMENTS</b>		<b>776,775,899</b>	<b>669,853,781</b>	<b>669,159,382</b>
<b>SURPLUS/DEFICIT</b>		<b>-</b>	<b>694,399</b>	<b>1,388,798</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19/12 2023 and signed by:

.....  
  
**Name:** Bernard Ngirah Simasira  
**Clerk of the Assembly (Ag).**

.....  
  
**Name:** Lisani Amos  
**Director Accounting Services**  
**ICPAK Member Number: 2922**

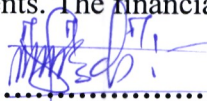


*Count Government of West Pokot, West Pokot County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023*

**9. Statement Of Financial Assets and Liabilities As At 30th June 2023**

	Note	2022/2023	2021/2022
FINANCIAL ASSETS		Kshs	Kshs
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	40,675,951	694,399
<b>Total Cash and cash equivalents</b>		<b>40,675,951</b>	<b>694,399</b>
Accounts receivables – Outstanding Imprests		-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>40,675,951</b>	<b>694,399</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	9	40,675,951	-
<b>NET FINANCIAL ASSETS</b>		<b>-</b>	<b>694,399</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	10	-	-
Prior year adjustment	11	-	-
Transfers to County Revenue Account year end		-	694,399
Surplus/Deficit for the year		-	1,388,798
<b>NET FINANCIAL POSITION</b>		<b>-</b>	<b>694,399</b>
	<i>Control</i>	-	-

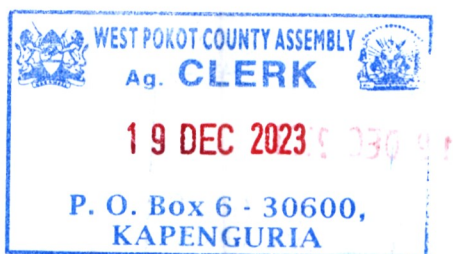
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19/12 2023 and signed by:

  
.....

Name: Joseph Njiru A. Sima  
Clerk of the Assembly (Ag).

  
.....

Name: Wesley Amos  
Director Accounting Services  
ICPAK Member Number: 29212





10. Statement Of Cash Flows for The Period Ended 30<sup>th</sup> June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	776,775,899	670,548,179
Payments for operating expenses			
Compensation of Employees	4	(305,815,877)	(346,626,218)
Use of goods and services	5	(274,067,520)	(231,921,391)
Transfers to Other Government Entities	7	(105,121,476)	(55,524,810)
Other grants and transfers	8	(15,484,000)	-
Social Security Benefits	9	(28,751,896)	- 12,715,270
Finance Costs	11	-	- 21,017.00
<b>Adjusted for:</b>			
Prio year adjustment		-	- 694,399.00
Decrease/ (increase) in accounts receivable		-	
Increase/ (decrease) in accounts payable		(1,054,600)	
<b>Net cash flows from operating activities</b>		<b>46,840,731</b>	<b>23,045,075</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	10	(47,535,130)	- 22,350,676
<b>Net cash flows from investing activities</b>		<b>(47,535,130)</b>	<b>(22,350,676)</b>
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalent</b>		<b>(694,399)</b>	<b>694,399</b>
<b>Cash &amp; cash equivalent at Start of the year</b>		<b>694,399</b>	<b>-</b>
<b>Cash &amp; cash equivalent at end of the year</b>		<b>-</b>	<b>694,399</b>
<i>Control</i>		<b>-</b>	<b>-</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19/12 2023 and signed by:

.....  
 Name: EDWARD NTAJA JUMAROK  
 Clerk of the Assembly (Ag).

.....  
 Name: LICIAH AMOS  
 Director Accounting Services  
 ICPAK Member Number: 29212





Count Government of West Pokot, West Pokot County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

11. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30<sup>th</sup> June 2023

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Transfers from the CRF	774,044,748	103,642,538	877,687,286	776,775,899	100,911,387	89
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total</b>	<b>774,044,748</b>	<b>103,642,538</b>	<b>877,687,286</b>	<b>776,775,899</b>	<b>100,911,387</b>	<b>89</b>
<b>Payments</b>						
Compensation of employees	358,207,839	- 52,391,962	305,815,877	305,815,877	- 0	100
Use of goods and services	149,157,278	133,745,000	282,902,278	274,067,520	8,834,758	97
Transfers to other government entities	145,970,000	11,991,962	157,961,962	105,121,476	38,771,244	67
Social security benefits	16,709,631	12,042,538	28,752,169	28,751,896	273	100
Acquisition of assets	104,000,000	- 1,745,000	102,255,000	48,949,888	53,305,112	48
<b>Total</b>	<b>774,044,748</b>	<b>103,642,538</b>	<b>877,687,286</b>	<b>776,775,899</b>	<b>100,911,387</b>	<b>89</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>- 0</b>	<b>-</b>

The entity financial statements were approved on 19/12 2023 and signed by: 

Name: Samuel Ngũgĩ Jumbeg  
Clerk of the Assembly (Ag).

Name: Elizabeth Amos  
Director Accounting Services  
ICPAK Member Number: 2922





Count Government of West Pokot, West Pokot County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

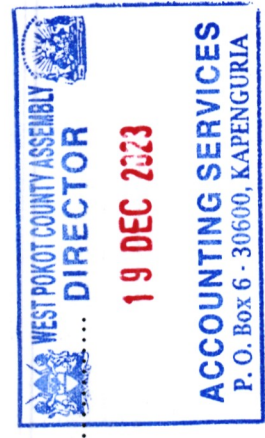
12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30<sup>th</sup> June 2023

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Transfers from the CRF	674,044,748	103,642,538	777,687,286	730,078,511	47,608,775	94
<b>Total</b>	<b>674,044,748</b>	<b>103,642,538</b>	<b>777,687,286</b>	<b>730,078,511</b>	<b>47,608,775</b>	<b>94</b>
<b>Payments</b>						
Compensation of employees	358,207,839	- 52,391,962	305,815,877	305,815,877	- 0	100
Use of goods and services	149,157,278	133,745,000	282,902,278	274,067,520	8,834,758	97
Transfers to other government entities	145,970,000	11,991,962	157,961,962	119,190,718	38,771,244	75
Social security benefits	16,709,631	12,042,538	28,752,169	28,751,896	273	100
Acquisition of assets	4,000,000	- 1,745,000	2,255,000	2,252,500	2,500	100
<b>Total</b>	<b>674,044,748</b>	<b>103,642,538</b>	<b>777,687,286</b>	<b>730,078,511</b>	<b>47,608,775</b>	<b>94</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>

The entity financial statements were approved on 19/12 2023 and signed by:

*[Signature]*  
Name: **KENNEDY NAITASH JUMABILE**  
Clerk of the Assembly (Ag).

*[Signature]*  
Name: **LESATH AMOS**  
Director Accounting Services  
ICPAK Member Number: **29212**



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

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Transfers from the CRF	100,000,000	-	100,000,000	46,697,388	53,302,612	46.70
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total</b>	<b>100,000,000</b>	<b>-</b>	<b>100,000,000</b>	<b>46,697,388</b>	<b>53,302,612</b>	<b>46.70</b>
<b>Payments</b>						
Purchase of Buildings						
Construction of Buildings	10,000,000	-	10,000,000	7,546,000	2,454,000	
Refurbishment of Buildings	3,000,000	-	3,000,000	3,000,000	-	
Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-	-	
Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	
Purchase of Office Furniture and General Equipment	26,000,000	-	26,000,000	17,983,300	8,016,700	
Purchase of ICT Equipment, Software and Other ICT Assets	40,000,000		40,000,000	-	40,000,000	



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Purchase of Lift Equipment	15,000,000	-	15,000,000	12,732,831	2,267,169	84.89
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	-
Research, Studies, Project Preparation, Design & Supervision	5,000,000	-	5,000,000	4,020,499	979,501	80.41
Construction of Water Supplies and Sewerage Plant	1,000,000	-	1,000,000	-	1,000,000	-
Acquisition of Land	-	-	-	-	-	-
Acquisition of Intangible Assets	-	-	-	-	-	-
Transfers to other government entities CRF	-	-	-	1,414,758	1,414,758	-
<b>Total</b>	<b>100,000,000</b>	<b>-</b>	<b>100,000,000</b>	<b>46,697,388</b>	<b>53,302,612</b>	
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

The entity financial statements were approved on 19/12 2023 and signed by: [Signature]

Name: [Signature]  
Clerk of the Assembly (Ag).

Name: BLSANH AMOS  
Director Accounting Services  
ICPAK Member Number: 29212



## 12. Budget Execution By Programmes And Sub-Programmes

Programme	Sub-Programme	Approved Estimates FY 2022/23 (Kshs.)	Actual Expenditure FY 2022/23 (Kshs.)	Variance (Kshs.)	Absorption Rate (% Total Expenditure to Approved Estimates)	Remarks
		A	B	C=A-B	D=B/A*100	
General Administration, Planning and support services		418,340,858	411,098,716	7,242,142	98	
Legislation, Oversight and Representation		303,242,628	262,737,429	40,505,199	87	
Staff development		56,103,800	56,100,568	3,232.00	100	
Development services		100,000,000	46,839,186	53,160,814	47	
<b>Total</b>		<b>877,687,286</b>	<b>776,775,899</b>	<b>47,750,573</b>		



### **13. Significant Accounting Policies**

The Significant 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 third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

The financial statements are presented in Kenya Shillings, 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 ~~xxx~~ County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

#### **3. Recognition of receipts and payments**

##### **a) Recognition of receipts**

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

**Significant Accounting Policies (Continued)**

**i) Transfers from the Exchequer/ County Treasury**

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.

**ii) Other Receipts**

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

**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.

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) 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.



## **Significant Accounting Policies (Continued)**

### **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. Third Party Payments**

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

### **6. Cash and cash equivalents**

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

### **7. Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2023, this amounted to KShs 1,054,600 compared to KShs 2,235,068 in prior period as indicated on note 15. *There were no other restrictions on cash during the year.*

**Significant Accounting Policies (Continued)**

**8. Imprests and Advances**

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

**9. Third party deposits and retention**

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

**10. 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.

**11. 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.



## **Significant Accounting Policies (Continued)**

### **12. Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

### **13. Contingent Assets**

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

## **Significant Accounting Policies (Continued)**

### **14. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 9<sup>th</sup> Jun, 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There was one supplementary budget passed in the year. A high-level assessment of the County Assembly's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

### **15. Comparative figures**

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

### **16. Subsequent events**

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

### **17. Prior Period Adjustment**

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

### **18. Related Party Transactions**

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

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

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



## 14. Notes to the Financial Statements

### 1. Transfer From CRF

	2022/2023	2021/2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	40,708,661	128,972,922
Total Exchequer Releases for quarter 2	186,315,350	208,664,317
Total Exchequer Releases for quarter 3	256,300,090	180,522,575
Total Exchequer Releases for quarter 4	293,451,798	152,388,365
<b>Cumulative Amount</b>	<b>776,775,899</b>	<b>670,548,179</b>

### 2. Compensation of Employees

	2022/2023	2021/2022
	Kshs	Kshs
Basic salaries of permanent employees	241,516,417	235,784,031
Basic wages of temporary employees	18,041,034	23,846,320
Personal allowances paid as part of salary - Sittings (MCA and CASB)	13,712,328	75,560,182
Personal allowances paid as reimbursements - Millages	32,546,098	11,435,685
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>305,815,877</b>	<b>346,626,218</b>

**Notes To The Financial Statements (Continued)**

**3. Use of Goods and Services**

	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	209,057	223,500
Communication, supplies and services	1,878,480	1,500,000
Domestic travel and subsistence	142,158,640	166,823,350
Foreign travel and subsistence	16,698,900	2,656,572
Printing, advertising and information supplies & services	4,348,697	1,948,690
Rentals of produced assets	2,835,000	3,170,000
Training expenses	21,500,446	16,766,432
Hospitality supplies and services	4,898,751	2,932,680
Insurance costs	27,031,235	1,111,791
Specialized materials and services	682,000	1,541,900
Office and general supplies and services	5,105,932	3,691,190
Refined Fuels and Lubricants for Transport	8,960,000	9,059,899
Other operating expenses	28,855,000	13,637,050
Routine maintenance — vehicles and other transport equipment	8,789,382	6,722,836
Routine maintenance — other assets	116,000	99,500
<b>Total</b>	<b>274,067,520</b>	<b>231,921,391</b>

**4. Transfers to other Government Entities**

<b>Description</b>	<b>2022/2023</b>	<b>RESTATED Balance B/F for FY 2021/2022</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government Entities – Central Bank of Kenya	1,533,798	694,399	-
Kenya Revenue Authority	13,587,678	13,524,810	13,524,810
Transfers to Counties	-	-	-
County Assembly Staff Car Loan Fund Account	90,000,000	42,000,000	42,000,000
<b>Total</b>	<b>105,121,476</b>	<b>56,219,209</b>	<b>55,524,810</b>



Notes To The Financial Statements (Continued)

5. Other Grants And Transfers

	2022/2023
	Kshs
Car grants transfers	15,484,000.00
<b>Total</b>	<b>15,484,000.00</b>

6. Social Security Benefits

	2022/2023	2021/2022
	Kshs	Kshs
Government pension and retirement benefits	28,751,896	12,715,270
<b>Total</b>	<b>28,751,896</b>	<b>12,715,270</b>

7. Acquisition Of Assets

	2022/2023	2021/2022
<b>Non Financial Assets</b>	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	7,546,000	22,350,676
Refurbishment of Buildings	3,000,000	-
Purchase of Office Furniture and General Equipment	17,983,300	-
Purchase of ICT Equipment, Software and Other ICT Assets	2,252,500	-
Purchase of Lift Equipment	12,732,831	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Research, Studies, Project Preparation, Design & Supervision	4,020,499	-
<b>Total</b>	<b>47,535,130</b>	<b>22,350,676</b>

**Notes To The Financial Statements (Continued)**

**8. Cash And Bank Balances**

**8A. Bank Balances**

	Indicated whether recurrent or development	2022/2023	2021/2022
Name of Bank, Account No. & Currency		Kshs	Kshs
<i>KENYA COMERCIAL BANK - Kapenguria a/c no: 1144041589)</i>	Imprest	-	-
<i>Central Bank of Kenya- Nairobi A/C No: 1000243334</i>	Development	-	670,520
<i>Central Bank of Kenya- Nairobi A/C No: 1000243333</i>	Recurrent	-	23,879
Third party deposits and retention A/C	Retention account	40,675,951	-
<b>Total</b>		<b>40,675,951</b>	<b>694,399</b>



Notes To The Financial Statements (Continued)

9. Third Party Deposits and Advances

	2022/2023	RESTATED Balance B/F for FY 2021/2022	2021/2022
	Kshs	Kshs	Kshs
Retentions	40,675,951	2,235,068	-
<b>Total</b>	<b>40,675,951</b>	<b>2,235,068</b>	-

<b>Ageing analysis:</b>	-	-	-
Under one year	1,054,600	2,235,068	-
1-2 years	-	-	-
2-3 years	-	-	-
Over 3 years	39,621,351	-	-
<b>Total</b>	<b>40,675,951</b>	<b>2,235,068</b>	-

10. Fund Balance Brought Forward

	2022/2023	RESTATED Balance B/F for FY 2021/2022	2021/2022
	Kshs	Kshs	Kshs
Bank accounts	-	-	-
Cash in hand	-	-	-
Accounts Receivables	-	-	-
Accounts Payables	39,621,351	37,386,283	-
<b>Total</b>	<b>39,621,351</b>	<b>37,386,283</b>	-

11. Prior Year Adjustments

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted **  Balance b/f For previous FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-	694,399	694,399

**Count Government of West Pokot, West Pokot County Assembly**  
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Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	39,621,351	39,621,351
Transfer to central bank	-	-	-

The prior year relates to third party retention, and bank account balances not disclosed in prior year financial statements.

**12. Changes in Third Party Deposits and Retention**

Description	FY 2022/2023	RESTATED Balance B/F for FY 2021/2022	FY 2021/2022
	Kshs	Kshs	Kshs
Opening Accounts Payables As At 1 <sup>st</sup> July	39,621,351	37,386,283	-
Closing Accounts Payables As At 30 <sup>th</sup> June	40,675,951	39,621,351	-
Change In Accounts Payables	1,054,600	2,235,068	-



Notes to The Financial Statements (Continued)  
Other Disclosures

1. Pending Accounts Payable (See Annex 1)

Description	Balance b/f FY 2021/2022 Kshs	Additions for the year Kshs	Paid during the year Kshs	Balance c/f FY 2022/2023 Kshs
Construction of Buildings	-	45,788,258	-	45,788,258
Construction of Civil Works	-	-	-	-
Supply of Goods	92,699,465	2,846,834	93,022,215	2,524,084
Supply of Services	822,750	-	500,000	322,750
<b>Total</b>	<b>93,522,215</b>	<b>48,635,092</b>	<b>93,522,215</b>	<b>48,635,092</b>

2. Related party transactions:

	FY 2022/2023 Kshs	FY 2021/2022 Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	146,401,389	-
Key Management Compensation (Clerk and Heads of departments)	28,584,000	-
<b>Total Compensation to Key Management</b>	<b>174,985,389</b>	<b>-</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such	90,000,000	-

as car and mortgage schemes		
Transfers to other entities under the Assembly	-	-
<b>Total Transfers to related parties</b>	<b>90,000,000</b>	-
<b>Transfers from related parties</b>		
Transfers from the CRF	776,775,899	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
<b>Total Transfers from related parties</b>	<b>776,775,899</b>	-

**3. Contingent Liabilities**

Contingent liabilities	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Court case against the entity	2,000,000	37,200,000
Contingent liabilities arising from PPPs	-	-
<b>Total</b>	<b>2,000,000</b>	<b>37,200,000</b>



### 15. Progress on Follow on Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unsupported expenditure on office and General Supplies	The documents have since been availed for audit	Resolved	N/A
2	Unsupported payments for purchase of office Furniture and general equipment	The documents have since been availed for audit	Resolved	N/A
3	Failure to Maintain Asset Register	Asset register Availed	Resolved	N/A
4	Prior Year Balances	Schedules and supporting documents availed	Resolved	N/A
5	Failure to operate Deposit/Retention Bank Accounts/ Cash book	The process is under way, we have submitted the mandates forms for the account opening	Not Resolved	31/Dec/2023
6	Irregular Engagement of casual Employees	The matter has been overtaken by events since the said contracts have expired	Resolved	N/A
7	Expenditure on Airtime	The Airtime policy and register have since been availed for audit	Resolved	N/A

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
8	Imprest Management	We have since opened an imprest register.	Resolved	N/A
9	Irregular payments of accommodation and travel Allowances to County Assembly Members	The documents have since been availed for audit	Resolved	N/A
10	Unsupported expenditure on Grant Tax Management	The documents have since been availed for audit	Resolved	N/A
11	Wasteful/Nugatory expenditure on Assembly chambers Seats	The officers were a team of inspection committee who were going for pre-inspection exercise.	Resolved	N/A
12	Fund Balance	The error was as a result of typing error in the preparation of Financial Statement of F/Y 2021/2022 which has since been corrected	Resolved	N/A

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Clerk of the County Assembly (Ag)



**19 DEC 2023**

P. O. Box 6 - 30600,  
 KAPENGURIA



16. Annexes

Annex 1 – Analysis of Pending Accounts Payable (supported)

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Supplier of Goods or Services
Imperial Express Hotel, P.O Box 1064-40100, Kisumu	20/01/20 23	17/01/20 23	Provision Of Full Day Conference - Consultative And Report Writing Activity On CBROP For Fy 2021-2022 From 17th -21st January 2023	176,400	176,400	0	0	176,400
Sirwo Enterprises Limited	22/05/20 23	25/05/20 23	Provision of full day conference facility for sectoral report writing as from 23- 25 may 2023	158,000	158,000	0	0	158,000
Aturka Hotel, P.O Box 290-30200 Kitale	21/02/20 23	16/02/20 23	Sectoral Committee's Interrogations For 2023/2024 Annual Development Plan From 16th To 18h Feb 2023	648,600	648,600	0	0	648,600
Evangelical Lutheran Church (Kbc)	24/06/20 22	22/06/20 22	Provision of conference facility to board members	37,500	37,500	0	0	37,500
Righttyres And Service Centre	24/12/20 21	20/12/20 21	Motor vehicle service and repairs	63,400	63,400	0	0	63,400
Ciala Resort	14/03/20 23	11/3/202 3	Consultative report writing on county fiscal strategy paper	187,500	187,500	0	0	187,500

Sarova Imperial	16/03/2023	8/3/2023	Provision of conference facility on bac report writing on C.I.D.P 2023--2027	350,000	350,000	0	0	350,000
Eka Hotel Limited-Nairobi	30/03/2023	30/03/2023	CASB interview report writing	160,000	160,000	0	0	160,000
Hotel Water Buck	28/11/2022	24/11/2022	Induction training for the committee on county budget and appropriation	240,000	240,000	0	0	240,000
Hill Moon Restaurant	24/05/2023	24/05/2023	Provision of catering services	159,400	159,400	0	0	159,400
African Touch Safaris, P.O Box		14/01/2020	Provision of air ticketing services	577,500	577,500	0	0	577,500
tion Media Group Plc P.O Box 49010 G.P.O Nairobi	19/09/2022	16/09/2022	Provision of advertisement services-vacancies in the office of the speaker of county assembly	472,932	472,932	0	0	472,932
The Star Publications Limited, P.O Box Nairobi	22/1/2023	21/04/2023	Provision of advertisement services: house calendar	169,360	169,360	0	0	169,360
Kokwo Radio International Limited P.O Box 19328-00100, Nairobi	16/03/2023	16/03/2023	Public participation validation, proceeding on the county integrated development plan (CIDP)2023-2027	116,000	116,000	0	0	116,000
Elgonet Communication Technologies Ltd P.O Box 15224-00509, Nairobi	16/03/2023	16/03/2023	Public participation validation process on the county integrated development plan CIDP 2023-2027	116,000	116,000	0	0	116,000



North Rift Radio-Kiyako Limited, P.O Box 544-30600 Kapenguria	16/03/2023	16/03/2023	Radio talk show on public participation validation process on the county integrated development plan-CIDP 2023-2027	116,000	116,000	0	0	116,000
Kenya Literature Bureau P.O Box 30022-00100, Nairobi	17/03/2021	17/03/2021	Design, layout and printing services, strategic plan, newsletters and county brochures	513,000	0	0	0	513,000
Northrift Solutions Limited P.O Box 1694-30100, Eldoret	0	30/032023	Supply delivery, installation and commissioning of multimedia system	34,489,000	34,489,000	0	0	34,489,000
Rogens Energy Limited P.O Box 73, Kapenguria	0	14/03/2023	Supply Delivery And Installation Of 240kw@0.8 Pf Standby Generator	9,884,500	9,884,500	0	0	9,884,500
<b>TOTALS</b>								<b>48,635,092</b>

Annex 2 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) FY2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) FY 2022/2023
Land	-	-	-	-	-
Buildings and structures	445,025,623	14,566,499	-	-	459,592,122
Transport equipment	24,662,000	0	-	-	24,662,000
Office equipment, furniture and fittings	14,702,860	17,983,300	-	-	32,686,160
ICT equipment	12,047,104	2,252,500	-	-	14,299,604
Machinery and equipment	-	12,732,831	-	-	12,732,831
Intangible assets	-	-	-	-	0
Work in progress	-	-	-	-	0
<b>Total</b>	<b>496,437,587</b>	<b>47,,535,130</b>		-	<b>543,972,717</b>



### Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency Ksh	Estimated Amount Kshs	Expected date of payment	Remarks
1.	Court case against the entity	Y.Jeruto & Co. Advocates	2,000,000	2,000,000	30 <sup>th</sup> June 2024	Labour relations dispute