



REPUBLIC OF KENYA



COUNTY GOVERNMENT OF WEST POKOT

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KAPENGURIA

THE COUNTY TREASURY

QUARTER THREE FINANCIAL REPORTS

FY 2019-2020

April 2020

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ACRONYMS

CDF	County Development Fund
CECM	County Executive Committee Member
ECDE	Early Child Development Education
FAO	Food AND Agriculture Organization
FY	Financial Year
GIS	Geographical Information System
ICT	Information Communication Technology
IFMIS	Integrated Financial Management Information System
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Programme
KEMSA	Kenya Medical Supply Agency
KICOSCA	Kenya Inter-Counties Sports and Cultural Association
KNATCOM	Kenya National Commission
PC	Performance Contracting
PCS	Performance Contract
PFM	Public Finance Management
PICD	Participatory Integrated Community Driven Process
PSM	Public Service Management
RRI	Rapid Response Initiative
SPAS	Staff Performance Appraisal
UNDP	United Nations Development Programme
UNESCO	United Nations Education Scientific and Cultural Organization
VTC	Vocational Training Centre

EXECUTIVE SUMMARY

The third quarter report for the financial year 2019/2020 provides information on the progress made in the implementation of the projects and programmes as well as challenges and recommendations for future implementations.

During the quarter under review the following were achieved: 127.9km kilometers of roads opened and maintained; disbursed KES 60 million bursaries to 10,182 form one student beneficiaries; signed performance contracting (PC) 2019/2020; undertook staff performance appraisal (SPAS) 2019/2020; the GIS lab officially launched by his Excellency the governor in collaboration with the development partner FAO; completed the County cooperative development fund regulations which were passed by the county assembly.

The key challenges experienced were; heavy rains that hampered work progress and affected road infrastructure, huge pending bills carried forward from previous financial years affecting the prioritized programmes/projects for the current year. Additionally, inadequate and untimely disbursement of funds from the National Treasury affected our cash flow thus impeding the progress of suppliers and contractors.

To address these challenges there is need to initiate mechanisms to clear huge pending bills carried forward from previous years. Mobilization of additional resources from development partners, private sector and civil society is crucial to assist in filling the gap of inadequate funds. There is need to strengthen Monitoring and Evaluation at the county. Lastly the county Human Resource should build capacities of staff to ensure they gain new skills and knowledge for the technical areas of operations.

CHAPTER ONE: COUNTY BACKGROUND INFORMATION

1.1. Vision and Mission

Vision

A model County in Service Delivery

Mission

To Transform Livelihood through Equitable and Sustainable Utilization of Resources

1.2. Position and Size

West Pokot County is one of the 14 Counties in the Rift Valley region. It is situated in the north rift along Kenya’s Western boundary with Uganda border. It borders Turkana County to the North and North East, Trans Nzoia County to the South, Elgeyo Marakwet County and Baringo County to the South East and east respectively. The County lies within Longitudes 34^o 47’ and 35^o 49’ East and Latitude 1^o and 2^o North. The County covers an area of approximately 9,169.4 km² stretching a distance of 132 km from North to South.

1.3. Administrative and Political Units

1.3.1 Administrative units

The county has four sub-counties and 20 wards. It covers an area of 9,169.4 Km². Table 1 presents the existing number of administrative units in terms of Sub-Counties and wards.

Table 1: Area, and Administrative Units by Sub-Counties

Sub-County	Area (Km²)	Wards
West Pokot	1,822.5	6
South Pokot	1,013.6	4
Pokot central	2,380.1	4
North Pokot	3,953.2	6
TOTAL	9,169.40	20

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1.3.2 Political Units

The County has four constituencies namely: Kapenguria, Kacheliba, Sigor and Pokot South with a total of twenty wards.

Table 2: Constituency and County Wards

Constituency	Wards
Kapenguria	Sook, Endugh, Kapenguria, Riwo, Mnagei, and Siyoi
Sigor	Lomut, Masol, Weiwei and Sekerr
Kacheliba	Suam, Kodich, Kapchok, Kasei, Kiwawa and Alale
Pokot South	Lelan, Tapach, Chepareria and Batei

1.4 Population Size and Composition

The population of the county in 2009 census was 512,690. This population comprised of 255,136 males and 257 554 females giving a sex ratio of 100:101. The county population is estimated at 777,180 persons in 2018 and is projected to grow to 987,989 and 1,338,990 in 2022 and 2030 respectively.

1.5 Legal Basis

The Constitution of Kenya 2010, give effect to the right of access to information by citizens as provided under Article 35 of the Constitution. Section 47 of CGA 2012 stipulates the county performance management which shall provide; annual progress reports, citizen participation in the evaluation of the performance of County Government; and public sharing of performance progress reports. Pursuant also to Public Financial Management Act 2012 104 (1), the County Government is mandated to monitor, evaluate and oversee the management of public finances and economic affairs of the county government. County Government Act 2012 Article 30(j) provide for county to submit annual report on implementation status of the county policies and plans to the county assembly. The Public Finance Management Act, 2012 Section 166. Requires accounting officer to prepare quarterly reports for county government entity and publish and publicize. The report to include both financial and non-financial performance of the county

CHAPTER TWO: IMPLEMENTATION PROGRESS

This is the third quarter report that presents performance of budget implementation of the FY 2019/2020 budget for development projects. It also identifies the challenges that affected budget implementations during the period with appropriate recommendations.

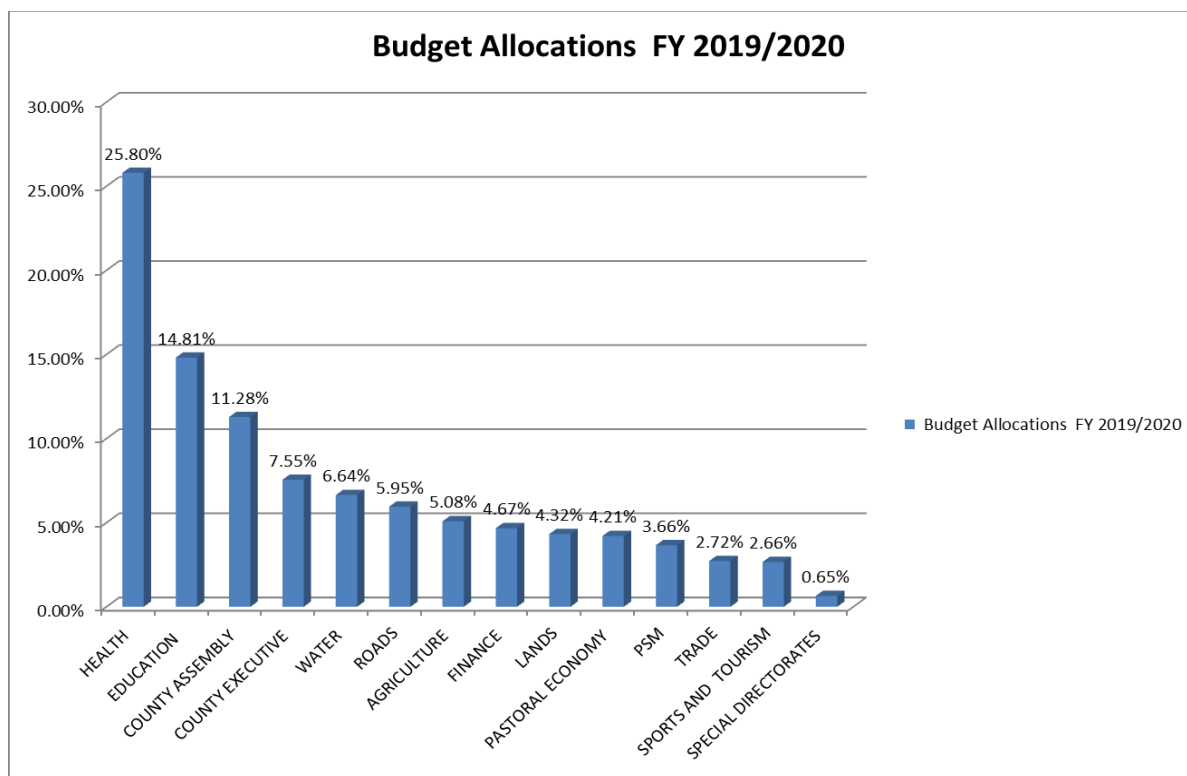
2.1.1 Budget Estimates for Financial Year 2019/2020

DEPARTMENT	RECURRENT ESTIMATES	DEVELOPMENT ESTIMATES	TOTAL FY2019/2020 PROPOSED ESTIMATES	PERCENTAGE
HEALTH, SANITATION AND EMERGENCY SERVICES	1,371,685,368.00	284,855,327.00	1,656,540,695.00	25.80%
EDUCATION AND TECHNICAL TRAINING	730,738,176.00	220,440,700.00	951,178,876.00	14.81%
WEST POKOT COUNTY ASSEMBLY	598,667,135.00	125,815,273.00	724,482,408.00	11.28%
COUNTY EXECUTIVE	425,097,427.00	59,450,000.00	484,547,427.00	7.55%
WATER, ENVIRONMENT AND NATURAL RESOURCES	67,552,124.00	358,587,047.00	426,139,171.00	6.64%
PUBLIC WORKS, TRANSPORT AND INFRASTRUCTURE	61,463,760.00	320,927,666.00	382,391,426.00	5.95%
AGRICULTURE AND IRRIGATION	102,784,474.00	223,408,866.00	326,193,340.00	5.08%
FINANCE AND ECONOMIC PLANNING	270,599,532.00	29,500,000.00	300,099,532.00	4.67%
LANDS, HOUSING, PHYSICAL PLANNING AND	72,666,338.00	204,620,203.00	277,286,541.00	4.32%

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DEPARTMENT	RECURRENT ESTIMATES	DEVELOPME N T ESTIMATES	TOTAL FY2019/2020 PROPOSED ESTIMATES	PERCENTAG E
URBAN DEVELOPMENT				
PASTORAL ECONOMY	103,978,947.00	166,606,245.00	270,585,192.00	4.21%
PUBLIC SERVICE, ICT AND DECENTRALIZED UNITS	192,515,204.00	42,699,449.00	235,214,653.00	3.66%
TRADE, INDUSTRALISATIO N AND COOPERATIVE DEVELOPMENT	75,025,346.00	99,351,012.00	174,376,358.00	2.72%
YOUTHS, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES.	43,197,654.00	127,838,364.00	171,036,018.00	2.66%
SPECIAL PROGRAMMES AND DIRECTORATES	40,130,462.00	1,600,000.00	41,730,462.00	0.65%
TOTAL	4,156,101,947.00	2,265,700,152.00	6,421,802,099.0 0	100.00%
%	64.72%	35.28%		

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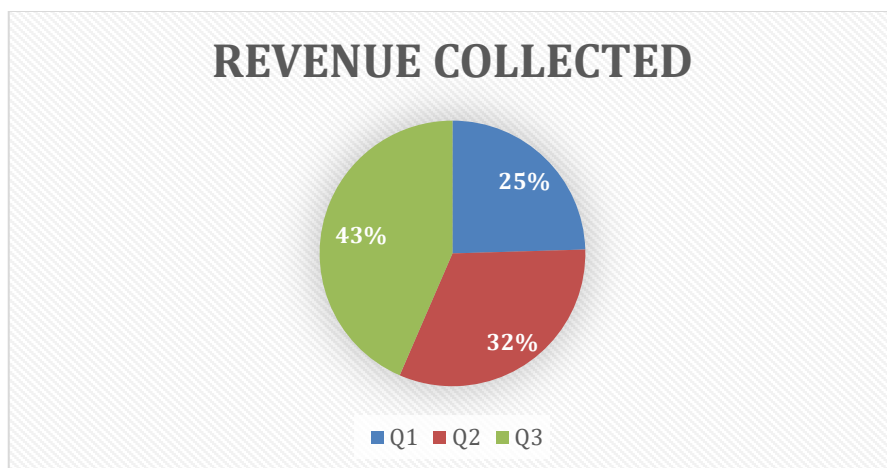


2.1.2 Revenue Performance Report as at 31st March 2020

CODE	REVENUE STREAM	1ST QUARTER	2ND QUARTER	3RD QUARTER	TOTAL
1550104	Market kiosk Rent	34,380.00	18,200.00	2,372,400.00	2,424,980.00
1520201	Business Permit	173,425.00	3,596,913.65	6,800,500.00	10,570,838.65
	market /trade centre fee	377,675.00	246,430.00	234,000.00	858,105.00
1530125	Building Plan approval fee	108,000.00	146,886.00	254,000.00	508,886.00
1520325	Other cesses	532,690.00	740,120.00	2,513,640.00	3,786,450.00

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1531201	Sand, Gravel and ballast extractions	3,726,190.00	2,873,080.00	2,806,420.00	9,405,690.00
1520321	Livestock Cess	757,350.00	1,157,390.00	656,360.00	2,571,100.00
1410102	Rent of Govmnt build. & housing	1,651,390.80	-	-	1,651,390.80
1530126	Advertising fee	15,000.00	21,500.00	611,900.00	648,400.00
1550221	Street parking fee	83,700.00	59,650.00	261,005.00	404,355.00
1550220	Vehicle parking fee	519,245.00	408,730.00	641,350.00	1,569,325.00
1520325	Application /Renewals	25,800.00	252,850.00	255,250.00	533,900.00
1420223	License fee	-	144,980.00	110,000.00	254,980.00
1540105	Other Miscellaneous fee	1,335,778.55	15,300.00	11,232,568.05	12,583,646.60
1420200	Receipt from admin. fees and charges	35,000.00	-	-	35,000.00
1580211	Health centres service fee	9,220,790.00	14,686,665.00	4,501,045.00	28,408,500.00
152100	Land rates /plot rent	50,000.00	40,800.00	99,200.00	190,000.00
	Livestock movement permit	113,745.00	111,250.00	42,275.00	267,270.00
1580200	public health facilities operation fee	46,700.00	31,800.00	20,000.00	98,500.00
	Forest material cess	142,500.00	140,000.00	183,950.00	466,450.00
TOTAL		18,949,359.35	24,692,544.65	33,595,863.05	77,237,767.05



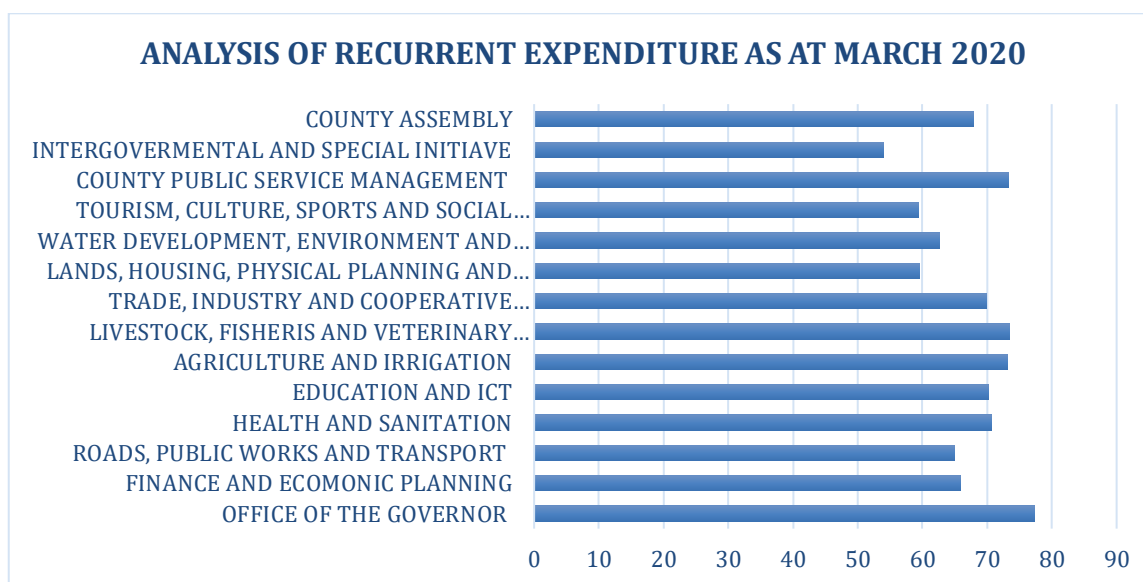
It was realized that during the year under review, revenue collection increased from 25 percent in quarter one to 43 percent in quarter three. This occurs as business permits, market kiosk rent, advertisement fee and street parking fee recorded the highest increase of collections in comparison to first and second quarter. Health centres service fee and livestock movement permit have declined as compared to the previous quarters.

2.1.3 Recurrent Expenditure as at 31st March 2020

TITLE AND DETAILS	APPROVED ESTIMATES	CUMULATIVE EXPENDITURE	ABSORPTION RATE (%)
Office of The Governor	454,259,746	350,922,784	77.25
Finance and Economic Planning	280,990,599	185,116,053	65.88
Roads, Public Works and Transport	75,268,957	48,946,564	65.03
Health and Sanitation	1,503,528,351	1,061,460,518	70.60
Education and ICT	721,348,366	506,611,166	70.23
Agriculture and Irrigation	110,285,563	80,734,868	73.21
Livestock, Fisheries and Veterinary Services	114,921,819	84,453,617	73.49
Trade, Industry and Cooperative Development	91,105,555	63,694,406	69.91
Lands, Housing, Physical Planning and Urban Development	85,486,173	50,943,050	59.59

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Water Development, Environment and Natural Resources	72,256,528	45,232,145	62.60
Tourism, Culture, Sports and Social Development	53,837,560	31,948,947	59.34
County Public Service Management	190,668,962	139,678,646	73.26
Intergovernmental and Special Initiative	40,416,767	21,811,966	53.97
County Assembly	598,667,135	406,688,335	67.93
TOTAL	4,393,042,081	3,078,243,065	70.07

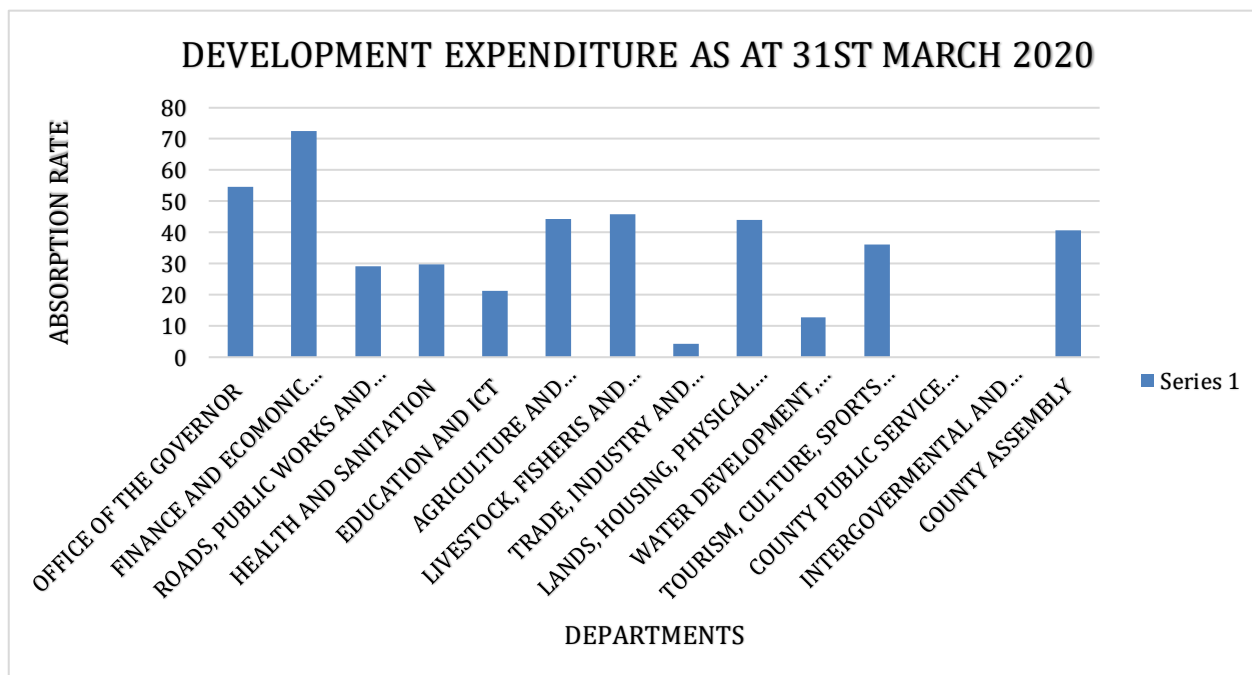


2.1.4 Summary of Development Expenditure as at 31st March 2020

TITLE AND DETAILS	APPROVED ESTIMATES	CUMULATIVE EXPENDITURE	ABSORPTION RATE (%)
Office of The Governor	22,950,000.00	12,551,379.00	54.69
Finance and Economic Planning	25,456,171.00	18,499,999.00	72.67
Roads, Public Works and Transport	342,660,094.00	100,230,827.00	29.25
Health and Sanitation	245,448,915.00	72,692,191.00	29.62
Education and ICT	232,332,901.00	49,412,392.00	21.27
Agriculture and Irrigation	230,108,076.00	102,135,206.00	44.39

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Livestock, Fisheries And Veterinary Services	126,624,455.00	57,997,965.00	45.80
Trade, Industry and Cooperative Development	66,055,547.00	2,754,408.00	4.17
Lands, Housing, Physical Planning and Urban Development	187,068,293.00	82,521,357.00	44.11
Water Development, Environment and Natural Resources	349,460,308.00	44,162,139.00	12.64
Tourism, Culture, Sports and Social Development	68,937,517.00	24,962,913.00	36.21
County Public Service Management	24,442,468.00	-	0.00
Intergovernmental and Special Initiative	1,400,000.00	-	0.00
County Assembly	105,815,273.00	43,070,355.00	40.70
TOTAL	2,005,810,018.00	598,439,752.00	29.84



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2.1.5 Detailed Development Expenditure as at 31st March 2020

TITLE AND DETAILS	APPROVED ESTIMATES	CUMULATIVE EXPENDITURE	ABSORPTION RATE (%)
FINANCE AND ECONOMIC PLANNING			
General Administration, Planning and Support Services			
Non-Residential Buildings (offices, schools, hospitals, etc..)	16,960,171.00	10,003,999.00	58.99
Purchase of Generators	1,996,000.00	1,996,000.00	100.00
Purchase of Software	6,500,000.00	6,500,000.00	100.00
	25,456,171.00	18,499,999.00	72.67
OFFICE OF THE GOVERNOR			
General Administration, Planning and Support Services			
Residential Buildings (including hostels)	22,950,000.00	12,551,379.00	54.69
	22,950,000.00	12,551,379.00	54.69
ROADS, PUBLIC WORKS AND TRANSPORT			
Public Works			
Bridges	12,175,369.00	7,005,794.00	57.54
Transport			
Capital Grants to Semi-Autonomous Government Agencies	160,456,361.00	19,538,228.00	12.18
Access Roads	26,704,827.00	4,498,505.00	16.85
Ward Specific Projects			
Access Roads	143,323,537.00	69,188,300.00	48.27
	342,660,094.00	100,230,827.00	29.25
HEALTH AND SANITATION			
Curative Health Services			

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Current Grants to Semi-Autonomous Government Agencies	50,327,032.00	18,465,168.00	36.69
Capital Grants to Other levels of government	2,000,000.00	-	0.00
Non-Residential Buildings (offices, schools, hospitals, etc..)	14,171,015.00	16,689,048.00	117.77
Refurbishment of Non-Residential Buildings	13,637,609.00	5,052,466.00	37.05
Purchase of Office Furniture and Fittings	5,000,000.00	-	0.00
Pre-feasibility, Feasibility and Appraisal Studies	2,508,039.00	2,500,000.00	99.68
Other Infrastructure and Civil Works	12,997,852.00	4,599,400.00	35.39
Acquisition of Land	2,000,000.00	-	0.00
Ward Specific Projects			
Capital Grants to Other levels of government	36,713,042.00	-	0.00
Residential Buildings (including hostels)	2,700,000.00	1,067,792.00	39.55
Non-Residential Buildings (offices, schools, hospitals, etc..)	90,185,826.00	24,318,317.00	26.96
Refurbishment of Non-Residential Buildings	3,708,500.00	-	0.00
Other Infrastructure and Civil Works	850,000.00	-	0.00
Purchase of Office Furniture and Fittings	5,250,000.00	-	0.00
Purchase of Lighting Equipment	2,000,000.00	-	0.00
Purchase of Generators	1,200,000.00	-	0.00

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Acquisition of Land	200,000.00	-	0.00
	245,448,915.00	72,692,191.00	29.62
EDUCATION AND ICT			
general administration planning and support			
Capital Grants to Other levels of government	50,250,000.00	30,000,000.00	59.70
Non-Residential Buildings (offices, schools, hospitals, etc..)	20,724,948.00	-	0.00
Water Supplies and Sewerage	2,500,000.00	-	0.00
Other Infrastructure and Civil Works	2,000,000.00	-	0.00
Purchase of Household and Institutional Furniture and Fittings	3,000,000.00	-	0.00
youth vocational training centre			
Capital Grants to Semi-Autonomous Government Agencies	25,900,000.00	18,112,642.00	69.93
ward specific projects			
Capital Grants to Other levels of government	118,920,217.00	-	0.00
Non-Residential Buildings (offices, schools, hospitals, etc..)	8,345,260.00	1,299,750.00	15.57
Refurbishment of Non-Residential Buildings	-	-	
Other Infrastructure and Civil Works	-	-	
Purchase of Office Furniture and Fittings	692,476.00	-	0.00
	232,332,901.00	49,412,392.00	21.27

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AGRICULTURE AND IRRIGATION			
Crop Development and Management			
Current Grants to Semi-Autonomous Government Agencies	133,924,499.00	61,817,436.00	46.16
Other Infrastructure and Civil Works	8,645,080.00	11,045,838.00	127.77
Purchase of Generators	-	-	
Purch. of Specialized Plant. -	-	-	
Purchase of Certified Crop Seed	55,029,199.00	10,428,000.00	18.95
Purchase of Animals and Breeding Stock	7,444,998.00	7,444,998.00	100.00
Purchase of tree seeds and seedlings	12,365,000.00	2,584,275.00	20.90
WARD SPECIFIC			
Other Capital Grants and Trans	900,000.00	-	0.00
Other Infrastructure and Civil Works	3,699,300.00	2,899,300.00	78.37
Purchase of Agricultural Machinery and Equipment	1,500,000.00	-	0.00
Purchase of Certified Crop Seed	6,600,000.00	5,915,359.00	89.63
	230,108,076.00	102,135,206.00	44.39
LIVESTOCK, FISHERIS AND VETERINARY SERVICES			
General Administration Headquarters			
Purchase of Animals and Breeding Stock	15,000,000.00	10,000,000.00	66.67
Livestock Production			
Current Grants to Semi-Autonomous Government Agencies	32,129,462.00	13,543,154.00	42.15
Refurbishment of Non-Residential Buildings	2,239,204.00	-	0.00
Other Infrastructure and Civil Works	1,599,635.00	-	0.00

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Purchase of Animals and Breeding Stock	18,150,000.00	16,040,000.00	88.37
Pre-feasibility, Feasibility and Appraisal Studies	900,000.00	-	0.00
General Administration, Planning and Support Services			
Current Grants to Semi-Autonomous Government Agencies	21,495,096.00	-	0.00
Purchase of Agricultural Machinery and Equipment	-	-	
Purchase of Certified Crop Seed	264,000.00	264,000.00	100.00
Ward Specific Projects			
Veterinarian Supplies and Materials	3,744,834.00	3,144,700.00	83.97
Other Infrastructure and Civil Works	28,502,224.00	14,506,311.00	50.90
Purchase of Certified Crop Seed	1,000,000.00	499,800.00	49.98
Purchase of Animals and Breeding Stock	1,600,000.00	-	0.00
	126,624,455.00	57,997,965.00	45.80
TRADE, INDUSTRY AND COOPERATIVE DEVELOPMENT			
Trade, License and Market Development			
General Administration Planning and Support Services			
Non-Residential Buildings (Offices, Schools, Hospitals, Etc..)	5,384,645.00	-	0.00
Other Infrastructure and Civil Works	6,110,291.00	-	0.00

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Pre-feasibility, Feasibility and Appraisal Studies	1,013,478.00	-	0.00
Acquisition of Land	770,000.00	-	0.00
Co-operative Development			
Non-Residential Buildings (offices, schools, hospitals, etc..)	10,517,044.00	657,394.00	6.25
Pre-feasibility, Feasibility and Appraisal Studies	5,600,000.00	-	0.00
Acquisition of Land	15,000,000.00	-	0.00
ward specific project			
Donations	3,984,694.00	-	0.00
Other Capital Grants and Trans	2,800,000.00	-	0.00
Non-Residential Buildings (offices, schools, hospitals, etc..)	5,227,427.00	-	0.00
Other Infrastructure and Civil Works	9,647,968.00	2,097,014.00	21.74
	66,055,547.00	2,754,408.00	4.17
LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMEN			
Lands, Housing, Physical Planning and Urban Development Headquarters			
Major Roads	14,925,488.00	-	0.00
Other Infrastructure and Civil Works	3,447,148.00	-	0.00
urban development			
Current Grants to Semi-Autonomous Government Agencies	162,786,906.00	80,712,606.00	49.58
WARD SPECIFIC			
Donations	-	-	

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Other Infrastructure and Civil Works	5,908,751.00	1,808,751.00	30.61
	187,068,293.00	82,521,357.00	44.11
WATER DEVELOPMENT, ENVIRONMENT AND NATURAL RESOURCES			
Water Supply Services			
Current Grants to Semi-Autonomous Government Agencies	-	10,000,000.00	
Capital Grants to Semi-Autonomous Government Agencies	12,568,000.00	-	0.00
Water Supplies and Sewerage	91,678,500.00	9,966,314.00	10.87
Pre-feasibility, Feasibility and Appraisal Studies	-	-	
Environment & Natural Resource Development			
Current Grants to Semi-Autonomous Government Agencies	125,000,000.00	-	0.00
Donations	5,000,000.00	1,799,519.00	35.99
Ward Specific Projects			
Donations	300,000.00	300,000.00	100.00
Other Capital Grants and Trans	8,199,519.00	-	0.00
Other Infrastructure and Civil Works	105,214,289.00	22,096,306.00	21.00
Purchase of Generators	1,500,000.00	-	0.00
	349,460,308.00	44,162,139.00	12.64
TOURISM, CULTURE, SPORTS AND SOCIAL DEVELOPMENT			
Gender, Children and Social Development Headquarters			

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Residential Buildings (including hostels)	8,500,000.00	5,789,206.00	68.11
Non-Residential Buildings (Offices, Schools, Hospitals, Etc..)	2,182,236.00	-	0.00
Refurbishment of Non-Residential Buildings	200,000.00	-	0.00
Other Infrastructure and Civil Works	6,431,081.00	1,299,200.00	20.20
Purchase of Tractors	35,100,000.00	-	0.00
Purchase of Educational Aids and Related Equipment	6,200,000.00	6,574,507.00	106.04
Pre-feasibility, Feasibility and Appraisal Studies	1,050,000.00	-	0.00
Tourism			
WARD SPECIFIC			
Donations	4,250,000.00	11,300,000.00	265.88
Other Infrastructure and Civil Works	4,724,200.00	-	0.00
Acquisition of Land	300,000.00	-	0.00
	68,937,517.00	24,962,913.00	36.21
COUNTY ASSEMBLY			
General Administration, Planning and Support Services			
Non-Residential Buildings (offices, schools, hospitals, etc..)	105,815,273.00	43,070,355.00	40.70
	105,815,273.00	43,070,355.00	40.70
COUNTY PUBLIC SERVICE MANAGEMENT			
General Administration Planning and Support Services			

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Non-Residential Buildings (offices, schools, hospitals, etc..)	17,099,449.00	-	0.00
Other Infrastructure and Civil Works	7,343,019.00	-	0.00
	24,442,468.00	-	0.00
INTERGOVERNMENTAL AND SPECIAL INITIATIVE			
Emergency and Disaster Response Headquarters			
Purchase of Fire fighting Vehicles and Equipment	1,400,000.00	-	0.00
	1,400,000.00	-	0.00
	2,005,810,018.00	598,439,752.00	29.84

CHAPTER THREE: GENERAL CHALLENGES AND RECOMMENDATIONS

3.1 GENERAL CHALLENGES

During the quarter three the following are some of the challenges experienced:

- The infrastructure sector faced some challenges that inhibited effective and efficient implementation of its programmes and projects; low supervision of developed programmes, inadequate funding of priority programmes/projects,
- Huge pending bills carried forward from previous financial years which need to be addressed affecting the prioritized programmes/projects for the current year.
- Inadequate and untimely disbursement of funds has led to delayed implementations of some projects which gives rise in pending bills.

3.2 GENERAL RECOMMENDATIONS

- To ensure adequate and timely financial resources to produce the expected results, there is need for timely release of funds for efficient implementation of planned programs through early approval of supplementary, timely procedures of procurements process and awards which will minimize cases of pending bills.
- Mobilization of additional resources from development partners, private sector and civil society to assist fill the gap of inadequate funds.
- Need to initiate mechanism to clear huge pending bills carried forward from previous years.
- There is need to strength monitoring and evaluation at the county and sector level through building capacities, allocating adequate resources, timely collecting of data by sectors and submit to M&E Unit time.
- County human resource to build capacities of staff to ensure they gain new skills and knowledge for the technical areas of operations.

PART B;

REPORTS AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED
MARCH 31, 2020**

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

4.0 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.

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	Designation	Name
1	Governor	H.E Prof. John K. Lonyangapuo
2	Deputy Governor	H.E Dr. Nicholas Atudonyang
3	Ag. County Secretary	John Karamunya
4	CEC, Finance and Economic Planning	Augustine Monges
5	CEC, Public Works, Transport and Infrastructure	Joel Ngasia
6	CEC, Health, Sanitation and Emergency Services	Jackson Yaralima
7	CEC, Education and Technical Training	Ruth Kisabit
	CEC, Agriculture and Irrigation	Geoffrey Lipale
8	CEC, Pastoral Economy and Fisheries	
9	CEC, Trade, Industrialization, Investment and Cooperative Development	Francis Kitelauyan
10	CEC, Land, Housing, Physical Planning and Urban Development	Christine Apokoreng
11	CEC, Water, Environment and Natural Resources	Luka Chepelion
12	CEC, Tourism, Youth, Sports, Gender and Social Services	Emily Chepoghisyo

13 CEC, Public Service, ICT and Decentralized Units Joel Arumonyang

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.

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	Department/Entity	Name
1	Principal Administrative Secretary	Office of the Governor	Ismail Maslim
2	Secretary /CEO	County Public Service Board	
3	Chief Officer	Finance	Samson Nyangaluk
4	Chief Officer	Economic Planning	Samson Nyangaluk
5	Chief Officer	Public Works	Thomas Lorwata
6	Chief Officer	Transport and Infrastructure	John Karamunya
7	Chief Officer	Medical Services	Linus K Loshalima
8	Chief Officer	Preventive and Promotive Health	Musa L. Anupa
9-	Chief Officer	Education	Simon Kodomuk
10	Chief Officer	Technical Training	Simon Kodomuk
11	Chief Officer	Agriculture and Irrigation	Edna Krop
12	Chief Officer	Pastoral Economy and Fisheries	Isaiah Pendou
13	Chief Officer	Trade and Industrialization	Ibrahim Longolomoi
14	Chief Officer	Investment and Cooperative Development	Milka C. Psiwa
15	Chief Officer	Land and Physical Planning	Peter Adoki

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16	Chief Officer	Housing and Urban Development	Wilson L. Ngoroko
17	Chief Officer	Water Environment and Natural Resources	Timothy L. Lomulen Solomon Merireng
18	Chief Officer	Youth and Sports	Elijah Lopuke
19	Chief Officer	Culture, Wildlife, Tourism, Gender and Social Services	Mary Ngoriakes
20	Chief Officer	Public Service and ICT	Alex Pyeko Lokimoi
21	Chief Officer	Devolved Units	Jonathan Karita

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.

e) The County Assembly of West Pokot

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

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

f) 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.

g)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.

h) 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)

i)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 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

j) 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

k) County Government of West Pokot Contacts

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

l) 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

m) 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

n) 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

5.0 FORWARD BY THE CEC FINANCE

It is my pleasure to present the Financial Statements for the County Government of West Pokot for the period ended 31st March 2020. The financial statements present the financial performance of the County Government for the third quarter of FY 2019/20.

Section 166 of the Public Finance Management Act states that an Accounting Officer for a County Government entity shall prepare Financial Statements for each quarter in respect of the entity in formats prescribed by the International Public Sector Accounting Standards Board (IPSASB). The law further stipulates that the consolidated financial statements be submitted to the County Assembly with copies to the Auditor General, the National Treasury, the Controller of Budget and Commission on Revenue Allocation no later than one month after the end of each quarter. 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 period ending March 31st 2020.

The following paragraphs provide a highlight of the budget performance, outputs and outcomes during the third quarter.

5.1 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.

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Financial Performance

a) Resource Envelope

FY 2019/2020 SUPPLEMENTARY ESTIMATED RESOURCE ENVELOPE				
REVENUE STREAM	APPROVED FY2019/2020	ADJUSTMENTS	ESTIMATED SUPPLEMENTARY FY 2019/2020	
GRAND TOTAL	5,563,994,018.00	857,808,081.00	6,421,802,099.00	
EQUITABLE SHARE	4,898,000,000.00	570,800,331.00	5,468,800,331.00	85.2%
OWN SOURCE REVENUE	130,320,184.00	20,000,000.00	150,320,184.00	2.3%
SUB-TOTAL	5,028,320,184.00	590,800,331.00	5,619,120,515.00	
CONDITINOAL GRANTS AND LOANS			-	
CONDITINOAL GRANTS/LOANS	364,283,864.00	226,412,876.00	590,696,740.00	9.2%
COMPENSATION FOR USER FEES FORGONE	12,128,484.00		12,128,484.00	0.2%
4.KRB	141,948,188.00	18,508,180.00	160,456,368.00	2.5%
5.VTC	17,313,298.00	22,086,694.00	39,399,992.00	0.6%
SUB-TOTAL LOANS AND GRANTS	535,673,834.00	267,007,750.00	802,681,584.00	
TOTAL ESTIMATED RESOURCE ENVELOPE	5,563,994,018.00	857,808,081.00	6,421,802,099.00	100%

Table 1: County Resource Envelope for FY 2019/2020

Source: West Pokot County FY2019/20 PBB Estimates.

The table above provides estimates of revenue projection for the FY 2019/20 and the medium term. The overall total projected revenue is estimated at KShs. **6,421,802,099.00**. This projected revenue comprise of equitable share of KShs. 5,468,800,331.00 which will finance 85.2 percent of the total estimates.

Conditional allocation amounts to KShs. 211,984,844.00 constituting 3% of the total budget estimates. This comprise of conditional allocation for rehabilitation of County Polytechnics amounting to KShs. 39,399,992.00, conditional allocation for compensation for user fees foregone amounting to KShs. 12,128,484 and conditional allocation from Roads Maintenance Fuel Levy fund amounting to Kshs. 160,456,368.00.

Other allocation amounts to Ksh. 590,696,740.00 being proceeds of external loans/grants to be transferred to the County Government as conditional allocation, and which will finance

devolved functions in accordance with signed financing agreements for the loans/grants. The loans/ grants are aimed at financing Kenya Urban Support Programme (Ksh. 112,786,906.10 for Urban Development Grant and Ksh.50 million for Urban Institutional Grant for Kapenguria municipality), KSh. 58,070,195.00 for Kenya Devolution Support Programme , KSh.50,327,031.55 to finance Transforming Health Systems for Universal Health Coverage Programme and Ksh.128,924,499.25 for the Kenya Climate Smart Agriculture Project. Others are allocation of Ksh.21, 495,096 for Instruments for Devolution & Advice (Nasukuta Project), KSh.26,629,462.00 for Agriculture Sector Development Support Programme II, Ksh.14, 718,750 for Danida and Ksh.125, 000,000 for financing Water Tower Protection & Climate Change and Adaptation Programme

Locally mobilized revenue is projected at KSh. 150,320,184.00 which will finance 2.3 percent of the total county budget estimates. The highest revenue stream contributors are expected from royalties at 22.6%, health Cost Sharing FIF (22.00%) and Cess (12.25%).

5.2 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.

5.3 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". During the period under review the county government of West Pokot complied with this requirement.

"A minimum of thirty percent of the county government's budget shall be allocated to the development expenditure"- in FY 2019/2020 the budget allocated to development expenditure was KSh.2,028,760,017.52 which is 31.59% of the total budget of KShs 6,421,802,099.00.

5.4 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 March 31st 2020.

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 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 period ended March 31st 2020 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 period 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 _____ 2020.

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

5.5 REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY

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6.0 FINANCIAL STATEMENTS

6.1 STATEMENT OF RECEIPTS AND PAYMENTS

		2019/2020	2018/2019
	Note	Kshs	Kshs
RECEIPTS			
Equitable Share	1A	2,745,384,300.00	4,929,800,000
Donor Funds released through Exchequer Releases per CARA	1C	98,326,203.20	233,348,415
Proceeds from Domestic and Foreign Grants	2	-	79,003,804
Transfers from Other Government Entities	3	20,785,133.00	163,734,000
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	68,970,808.00	116,856,906
Returned CRF issues	10	-	473,503
TOTAL RECEIPTS		2,933,466,444.20	5,523,216,628
PAYMENTS			
Compensation of Employees	11	1,595,374,814.05	2,049,883,311
Use of goods and services	12	262,537,949.80	849,334,707
Subsidies	13		-
Transfers to Other Government Units	14	523,897,068.40	1,075,389,326
Other grants and transfers	15	408,862,800.00	306,871,201

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Social Security Benefits	16	37,000,995.90	29,049,295
Acquisition of Assets	17	101,029,727.35	1,161,825,796
Finance Costs, including Loan Interest	18		-
Repayment of principal on Domestic and Foreign borrowing	19		-
Other Payments	20		5,974,009
TOTAL PAYMENTS		2,928,703,355.50	5,478,327,645
SURPLUS/DEFICIT		4,763,088.70	44,888,982

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 _____ 2020 and signed by:

 Ag. Chief Officer
 Samson Nyangaluk

 Head of Treasury
 Daniel Pkiyeny

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6.2 STATEMENT OF ASSETS AND LIABILITIES

		2019/2020	2018/2019
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	21A	291,019,151.85	675,139,684
Cash Balances	21B		-
Total Cash and cash equivalents		291,019,151.85	675,139,684
Accounts receivables – Outstanding Imprests	22	-	-
TOTAL FINANCIAL ASSETS		291,019,151.85	675,139,684
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23		- 55,276,698
NET FINANCIAL ASSETS		291,019,151.85	619,862,986
REPRESENTED BY			
Fund balance b/fwd	24	668,130,062.05	574,974,003
Prior year adjustments	25		-
Surplus/Deficit for the year			44,888,982
NET FINANCIAL POSITION		668,130,062.05	619,862,985

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 _____ 2020 and signed by:

 Ag. Chief Officer
 Samson Nyangaluk

 Head of Treasury
 Daniel Pkiyeny

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6.3 STATEMENT OF CASH FLOWS

		2019/2020	2018/2019
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Equitable Share	1A	2,745,384,300.00	4,929,800,000
Donor Funds released through Exchequer Releases per CARA	1C	98,326,203.20	233,348,415
Proceeds from Domestic and Foreign Grants	2	-	79,003,804
Transfers from Other Government Entities	3	20,785,133.00	163,734,000
Proceeds from Domestic Borrowings	4	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	68,970,808.00	116,856,906
Returned CRF issues	10	-	473,503
		-	
Payments for operating expenses			
Compensation of Employees	11	- 1,595,374,814.05	- 2,049,883,311
Use of goods and services	12	- 262,537,949.80	- 849,334,707
Subsidies	13		-
Transfers to Other Government Units	14	- 523,897,068.40	- 1,075,389,326
Other grants and transfers	15	- 408,862,800.00	- 306,871,201
Social Security Benefits	16	- 37,000,995.90	- 29,049,295
Finance Costs, including Loan Interest	18		-
Other Payments	20		- 5,974,009
Adjusted for:			
Changes in receivables			
Changes in payables			55,276,698
Total Adjustments			
Net cash flows from operating activities		105,792,816.05	1,261,991,476

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CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6		-
Acquisition of Assets	17	- 101,029,727.35	- 1,161,825,796
Net cash flows from investing activities		- 101,029,727.35	- 1,161,825,796
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		4,763,088.70	100,165,680
Cash and cash equivalent at BEGINNING of the year	21	668,130,062.05	574,974,004
Cash and cash equivalent at END of the year	24	291,019,151.85	675,139,684
As per statement of assets		291,019,151.85	675,139,684

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 _____ 2020 and signed by:

 Ag. Chief Officer
 Samson Nyangaluk

 Head of Treasury
 Dan Pkiyeny

COUNTY GOVERNMENT OF WEST POKOT - EXECUTIVE

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6.4 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						
Exchequer releases	4,898,000,000	570,800,331	5,468,800,331	2,745,384,300	4,327,199,669	50%
Proceeds from Domestic and Foreign Grants	364,283,864	226,412,876	590,696,740	98,326,203	137,870,988	17%
Transfers from Other Government Entities	171,389,970	40,594,874	211,984,844	20,785,133	130,795,096	10%
Proceeds from Domestic Borrowings	-	-	-	-	-	#DIV/0!
Proceeds from Foreign Borrowings	-	-	-	-	-	#DIV/0!
Proceeds from Sale of Assets	-	-	-	-	-	#DIV/0!
Reimbursements and Refunds	-	-	-	-	-	#DIV/0!
Returns of Equity Holdings	-	-	-	-	-	#DIV/0!
County Own Generated Receipts	130,320,184	20,000,000	150,320,184	68,970,808	110,320,184	46%
Returned CRF issues	-	-	-	-	-	#DIV/0!
TOTAL	5,563,994,018	857,808,081	6,421,802,099	2,933,466,444	4,706,185,937	46%
PAYMENTS				-		
Compensation of Employees	2,565,650,826	114,729,506	2,680,380,332	1,595,374,814	2,450,921,320	1

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Use of goods and services	789,552,787	275,816,355	1,065,369,142	262,537,950	513,736,432	25%
Subsidies	-	-	-	-	-	#DIV/0!
Transfers to Other Government Units	-	-	-	523,897,068	-	#DIV/0!
Other grants and transfers	891,171,526	579,144,531	1,470,316,057	408,862,800	312,026,995	28%
Social Security Benefits	165,394,682	(50,755,166)	114,639,516	37,000,996	216,149,848	32%
Acquisition of Assets	1,152,224,197	(61,127,145)	1,091,097,052	101,029,727	1,213,351,342	9%
Finance Costs, including Loan Interest	-	-	-	-	-	#DIV/0!
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	#DIV/0!
Other Payments	-	-	-	-	-	#DIV/0!
TOTAL	5,563,994,018	857,808,081	6,421,802,099	2,928,703,356	4,706,185,937	46%
	-	-	-	-	-	
SURPLUS/DEFICIT	-	-	-	4,763,089	-	-

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 Ag. Chief Officer
 Samson Nyangaluk

 Head of Treasury
 Daniel Pkiyeny

COUNTY GOVERNMENT OF WEST POKOT - EXECUTIVE
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6.5 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	3,428,600,000	399,560,232	3,828,160,232	1,937,785,034	1,890,375,198	51%
Proceeds from Domestic and Foreign Grants	254,998,705	158,489,013	413,487,718	38,835,847	374,651,871	9%
Transfers from Other Government Entities	119,972,979	28,416,412	148,389,391	12,128,484	136,260,907	8%
Proceeds from Domestic Borrowings			-	24,840,933	(24,840,933)	#DIV/0!
Proceeds from Foreign Borrowings			-	-	-	#DIV/0!
Proceeds from Sale of Assets			-	-	-	#DIV/0!
Reimbursements and Refunds			-	-	-	#DIV/0!
Returns of Equity Holdings			-	-	-	#DIV/0!
County Own Generated Receipts	89,523,845	(86,519,105)	3,004,740	48,279,566	(45,274,825)	1607%
Returned CRF issues			-	-	-	#DIV/0!
TOTAL	3,893,095,529	499,946,552	4,393,042,081	2,061,869,863	2,331,172,218	47%
PAYMENTS					-	
Compensation of Employees	2,565,650,826	114,729,506	2,680,380,332	1,595,374,814	1,085,005,518	1
Use of goods and services	789,552,787	275,816,355	1,066,369,142	262,537,950	803,831,192	25%
Subsidies					-	#DIV/0!
Transfers to Other Government Units					-	#DIV/0!

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Other grants and transfers	368,847,234	143,563,995	511,411,229	166,862,800	344,548,429	33%
Social Security Benefits					-	#DIV/0!
Acquisition of Assets	4,300,000	19,686,696	23,986,696		23,986,696	0%
Finance Costs, including Loan Interest	-	-	-	-	-	#DIV/0!
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	#DIV/0!
Other Payments GRATUITY AND LOANS	164,744,682	(53,850,000)	110,894,682	37,000,996	73,893,686	33%
TOTAL	3,893,095,529	499,946,552	4,393,042,081	2,061,776,560	2,331,265,521	47%

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 _____ 2020 and signed by:

Ag. Chief Officer
Samson Nyangaluk

Head of Treasury
Daniel Pkiyeny

COUNTY GOVERNMENT OF WEST POKOT - EXECUTIVE
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6.6 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	1,469,400,000	171,240,099	1,640,640,099	823,615,290	817,024,809	50%
Proceeds from Domestic and Foreign Grants	109,285,159	67,923,863	177,209,022	16,643,934	160,565,088	9%
Transfers from Other Government Entities	51,416,991	12,178,462	63,595,453	-	63,595,453	0%
Proceeds from Domestic Borrowings				10,646,114	(10,646,114)	#DIV/0!
Proceeds from Foreign Borrowings				-	-	#DIV/0!
Proceeds from Sale of Assets	-		-	-	-	#DIV/0!
Reimbursements and Refunds	-		-	-	-	#DIV/0!
Returns of Equity Holdings	-		-	-	-	#DIV/0!
County Own Generated Receipts	40,796,339	106,519,105	147,315,444	20,691,242	126,624,201	14%
Returned CRF issues	-		-	-	-	#DIV/0!
TOTAL	1,670,898,489	357,861,529	2,028,760,018	871,596,581	1,157,163,437	43%
PAYMENTS						
Compensation of Employees	-		-		-	#DIV/0!
Use of goods and services	-		-		-	#DIV/0!

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Subsidies	-		-		-	#DIV/0!
Transfers to Other Government Units	522,324,292	435,580,536	957,904,828	765,897,068	192,007,760	80%
Other grants and transfers					-	#DIV/0!
Social Security Benefits					-	#DIV/0!
Acquisition of Assets	1,147,924,197	(80,813,841)	1,067,110,356	101,029,727	966,080,629	9%
Finance Costs, including Loan Interest					-	#DIV/0!
Repayment of principal on Domestic and Foreign borrowing	-		-		-	#DIV/0!
Other Payments RECURRENT IN DEVELOPMENT VETERINARY VACCINES	650,000	3,094,834	3,744,834	-	3,744,834	0%
TOTAL	1,670,898,489	357,861,529	2,028,760,018	866,926,796	1,161,833,222	43%
	-	-	-			
SURPLUS/DEFICIT	-	-	-	4,669,785	-	

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 _____ 2020 and signed by:

 Ag.Chief Officer
 Samson Nyangaluk

 Head of Treasury
 Daniel Pkiyen

COUNTY GOVERNMENT OF WEST POKOT - EXECUTIVE
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6.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/SP	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020	2019/2020	2019/2020	2019/2020	
	KShs	KShs	KShs	KShs	KShs
Programme 1-COUNTY EXECUTIVE					
SP 1 - (General Administration, planning and Support Services)	488,146,277.00	- 72,824,981.09	415,321,295.91	313,099,264.35	102,222,031.56
SP 2 -(County Executive affairs)	32,157,399.49	1,350,000.00	33,507,399.49	26,015,804.90	7,491,594.59
SP 3 -(County Public service Board	5,291,520.00	300,000.00	5,591,520.00	3,654,935.90	1,936,584.10
SP 4 -(Field Administration service)	10,515,680.00	340,000.00	10,855,680.00	9,634,130.00	1,221,550.00
SP 5-(Liaison and Intergovernmental service)	10,933,850.48	1,000,000.00	11,933,850.48	11,070,028.00	863,822.48
TOTAL	547,044,726.97	- 69,834,981.09	477,209,745.88	363,474,163.15	113,735,582.73
Programme 2 - FINANCE &ECONOMIC PLANNING					
SP 1(General Administration ,planning and Support Services	197,835,458.97	6,900,247.44	204,735,706.41	146,715,577.85	58,020,128.56
SP 2-(Treasury Accounting Services)	1,373,440.00	900,000.00	2,273,440.00	2,702,594.00	- 429,154.00
SP 3-(Supply Chain Management services)	2,142,816.00	1,000,000.00	3,142,816.00	2,667,428.00	475,388.00
SP 4-(Resource Mobilization)	5,292,000.00	3,200,000.00	8,492,000.00	5,454,397.40	3,037,602.60
SP 5-(Internal Audit services)	3,133,600.00	900,000.00	4,033,600.00	3,183,300.00	850,300.00

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SP 6-(Budget Formulation services)	6,707,479.54	9,262,000.00	15,969,479.54	13,627,925.00	2,341,554.54
SP 7-(Economic Planning)	32,585,833.06	32,415,895.00	65,001,728.06	26,516,929.80	38,484,798.26
SP 8-(Project Management	-	-	-	-	-
SP 9-(Monitoring and Evaluation)	1,788,000.00	1,010,000.00	2,798,000.00	2,747,900.00	50,100.00
TOTAL	250,858,627.56	55,588,142.44	306,446,770.00	203,616,052.05	102,830,717.95
Programme 3 - ROADS ,PUBLIC WORKS,TRANSPORT AND INFRASTRUCTURE					
SP 1(General Administration ,planning and Support Services	54,486,183.23	14,005,197.00	68,491,380.23	44,829,357.60	23,662,022.63
SP 2(Road Transport)	145,094,580.00	45,113,007.54	190,207,587.54	25,855,032.80	164,352,554.74
SP 3(Public Works)	12,124,000.00	3,782,546.00	15,906,546.00	9,304,701.20	6,601,844.80
SP 4(Vehicle Maintenance Unit)	-	-	-	-	-
SP 5-(Ward Specific Projects)	85,150,000.00	58,173,537.02	143,323,537.02	69,188,300.00	74,135,237.02
TOTAL	296,854,763.23	121,074,287.56	417,929,050.79	149,177,391.60	268,751,659.19
Programme 4 - HEALTH AND SANITATION					
SP 1(General Administration ,planning and Support Services	1,096,569,559.63	174,790,574.00	1,271,360,133.63	942,858,990.25	328,501,143.38
SP 2-(Preventive Health Services)	71,394,286.61	31,800,000.00	103,194,286.61	67,211,674.25	35,982,612.36
SP 3-(Kapenguria Referral Hospital)	140,329,284.00	36,676,193.23	177,005,477.23	74,604,940.65	102,400,536.58
SP 4-(Kacheliba Sub county hospital)	12,890,000.00	4,970,000.00	17,860,000.00	8,372,490.00	9,487,510.00
SP 5-(Sigor Sub county hospital)	12,860,000.00	4,000,000.00	16,860,000.00	7,867,825.00	8,992,175.00
SP 6-(Chepareeria Sub county hospital)	12,860,000.00	7,030,000.00	19,890,000.00	7,814,079.85	12,075,920.15

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SP 7(Sanitation)	-	-	-	-	-
SP 8(Ward Specific)	41,200,000.00	101,607,368.30	142,807,368.30	25,386,108.75	117,421,259.55
TOTAL	1,388,103,130.24	360,874,135.53	1,748,977,265.77	1,134,116,108.75	614,861,157.02
Programme 5 - EDUCATION AND TECHNICAL TRAINING					
SP 1(General Administration ,planning and Support Services)	314,275,291.84	35,479,832.00	349,755,123.84	231,201,256.30	118,553,867.54
SP 2 -(ECD Services)	14,481,552.14	10,710,958.00	25,192,510.14	955,270.00	24,237,240.14
SP 3-(Youth Vocational training)	18,688,978.00	22,086,702.00	40,775,680.00	30,537,882.20	10,237,797.80
SP 4-(Bursary Fund)	302,000,000.00	108,000,000.00	410,000,000.00	292,029,400.00	117,970,600.00
SP 5 - (Ward specific)	97,450,000.00	30,507,953.00	127,957,953.00	1,299,750.00	126,658,203.00
TOTAL	746,895,821.98	206,785,445.00	953,681,266.98	556,023,558.50	397,657,708.48
Programme 6 - AGRICULTURE AND IRRIGATION					
SP 1-(General Administration,Planning and Support Services)	98,102,367.20	4,537,196.00	102,639,563.20	74,522,208.40	28,117,354.80
SP 2-(Crop Development and Management)	178,375,607.00	45,637,169.25	224,012,776.25	98,775,206.05	125,237,570.20
SP 3-(Cash Crop Production(Special Programs)	1,042,000.00	-	1,042,000.00	758,000.00	284,000.00
SP 4 -(Ward specific)	9,300,000.00	3,399,300.00	12,699,300.00	8,814,658.90	3,884,641.10
TOTAL	286,819,974.20	53,573,665.25	340,393,639.45	182,870,073.35	157,523,566.10
Programme 7 - PASTORAL ECONOMY					
SP 1-(General Administration,Planning and Support Services)	84,547,851.28	11,126,876.00	95,674,727.28	69,529,536.30	26,145,190.98

COUNTY GOVERNMENT OF WEST POKOT - EXECUTIVE

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SP 2 - (Livestock production and Range Management)	54,975,908.00	1,935,992.40	56,911,900.40	31,197,804.00	25,714,096.40
SP 3-(Livestock Disease management)	5,718,400.00	4,029,491.00	9,747,891.00	8,206,095.00	1,541,796.00
SP 4-(Fisheries Development)	434,400.00	1,043,200.00	1,477,600.00	388,000.00	1,089,600.00
SP 5-(Nasukuta Livestock Improvement Center)	23,623,096.00	- 1,336,000.00	22,287,096.00	743,470.00	21,543,626.00
SP 6 -(Ward specific)	13,950,000.00	20,897,058.40	34,847,058.40	18,150,810.60	16,696,247.80
SP 7 -(Dairy Development(Special Programmes)	13,042,000.00	-	20,600,000.00	14,235,866.00	6,364,134.00
TOTAL	196,291,655.28	37,696,617.80	241,546,273.08	142,451,581.90	92,730,557.18
Programme 8 - TRADE, INDUSTRIALISATION, INVESTMENT & COOPERATIVES DEVELOPMENT					
SP 1-(General Administration,Planning and Support Services)	40,406,946.16	29,958,623.00	70,365,569.16	37,358,502.80	33,007,066.36
SP 2-(Cooperative Development)	146,929,600.00	- 84,482,956.00	62,446,644.00	24,877,572.90	37,569,071.10
SP 3 - (Trade,License and Market Development)	2,188,800.00	500,000.00	2,688,800.00	2,115,724.05	573,075.95
SP 4-(Ward specific)	17,715,000.00	3,945,089.20	21,660,089.20	2,097,013.60	19,563,075.60
TOTAL	207,240,346.16	- 50,079,243.80	157,161,102.36	66,448,813.35	90,712,289.01
Programme 9 - LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT					
SP 1-(General Administration,Planning and Support Services)	51,328,435.40	6,819,835.00	58,148,270.40	38,247,481.35	19,900,789.05

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SP 2 -(Land Policy and Physical Planning)	1,348,800.00	-	1,348,800.00	1,164,550.00	184,250.00
SP 3-(Housing Development)	912,000.00	-	912,000.00	670,500.00	241,500.00
SP 4-(Urban Development)	21,334,400.00	- 1,627,364.00	19,707,036.00	587,300.00	19,119,736.00
SP 5-(Kapenguria Municipality)	172,566,300.00	13,963,309.10	186,529,609.10	90,985,825.00	95,543,784.10
SP 6-(Ward specific)	3,100,000.00	2,808,751.00	5,908,751.00	1,808,751.00	4,100,000.00
TOTAL	250,589,935.40	21,964,531.10	272,554,466.50	133,464,407.35	139,090,059.15
Programme 10 - WATER , ENVIRONMENT AND NATURAL RESOURCES					
SP 1-(General Administration, Planning and Support Services)	48,130,524.12	3,904,904.00	52,035,428.12	34,629,734.65	17,405,693.47
SP 2 -(Water Supply Services)	98,282,000.00	23,980,800.00	122,262,800.00	29,262,904.50	92,999,895.50
SP 3 -(Enviroment & Natural Resource Development)	58,344,800.00	73,860,000.00	132,204,800.00	3,105,339.00	129,099,461.00
SP 4 -(Ward Specific)	81,600,000.00	33,613,808.00	115,213,808.00	22,396,305.65	92,817,502.35
TOTAL	286,357,324.12	135,359,512.00	421,716,836.12	89,394,283.80	332,322,552.32
Programme 11 - YOUTHS, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES.					
SP 1-(General Administration,Planning and Support Services)	36,493,716.84	1,442,138.00	37,935,854.84	23,413,322.30	14,522,532.54
SP 2-(Tourism Development)	3,451,213.10	1,292,000.00	4,743,213.10	2,354,865.00	2,388,348.10
SP 3-(Gender, Youths and sports Development)	100,368,773.76	- 34,476,682.67	65,892,091.09	16,822,413.20	49,069,677.89
SP 4(Culture and Social Development)	1,939,718.40	2,990,000.00	4,929,718.40	3,021,260.00	1,908,458.40

COUNTY GOVERNMENT OF WEST POKOT - EXECUTIVE

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SP 5-(Ward Specific)	18,400,000.00	- 9,125,800.00	9,274,200.00	11,300,000.00	- 2,025,800.00
TOTAL	160,653,422.10	- 37,878,344.67	122,775,077.43	56,911,860.50	65,863,216.93
Programme 13 - COUNTY PUBLIC SERVICE , ICT AND DICENTRALISED UNITS					
SP 1-(General Administration,Planning and Support Services)	215,666,244.81	- 6,519,237.00	209,147,007.81	135,540,855.00	73,606,152.81
SP 2-(Human Resource)	1,304,000.00	- 96,000.00	1,208,000.00	816,991.00	391,009.00
SP 3-(Legal Services)	1,336,000.00	700,000.00	2,036,000.00	1,410,000.00	626,000.00
SP 4 - (Records Management)	384,000.00	-	384,000.00	201,200.00	182,800.00
SP 5- (Communication Services)	720,000.00	-	720,000.00	556,000.00	164,000.00
SP 6 - (ICT Infrastructure Connectivity)	1,616,422.40	-	1,616,422.40	1,153,600.00	462,822.40
TOTAL	221,026,667.21	- 5,915,237.00	215,111,430.21	139,678,646.00	75,432,784.21
Programme 14 -SPECIAL PROGRAMMES AND DIRECTORATES					
SP 1-(General Administration,Planning and Support Services)	14,164,022.10	4,877,844.00	19,041,866.10	7,287,805.30	11,754,060.80
SP 2 -(Dairy Development)	-	-	-	-	-
SP 3-(Cash crop production)	-	-	-	-	-
SP 4-(Investment and Coperative development)	575,900.00	-	575,900.00	416,070.00	159,830.00
SP 5 - (Emergency and disaster response)	15,942,000.00	- 9,551,000.00	6,391,000.00	2,603,500.00	3,787,500.00
SP 6 -(Peace building and reconcillation)	5,818,000.00	-	5,818,000.00	5,009,991.00	808,009.00

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SP 7- (Resource mobilization and Coordination)	1,350,000.00	-	1,350,000.00	1,059,800.00	290,200.00
SP 8(Gender and special needs)	8,640,000.00	-	8,640,000.00	5,434,800.00	3,205,200.00
TOTAL	46,489,922.10	- 4,673,156.00	41,816,766.10	21,811,966.30	20,004,799.80
County Assembly development	100,000,000.00	5,815,273.00	105,815,273.00	43,070,355.00	62,744,918.00

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

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 _____ 2020 and signed by:

 Ag. Chief Officer
 Samson Nyangaluk

 Head of Treasury
 Daniel Pkiyeny

6.8 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

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ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the months ended 30th March 2020, 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 and 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.

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

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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 2019 and assented to on June 29th 2019 for the period 1st July 2019 to 30th June 2020 as required by law. A high-level assessment of the *entity*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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

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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.

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6.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

1. EXCHQUER RELEASES		
	2019/2020	2018/2019
Exchequer Releases	2,843,710,503.20	5,163,148,415
Equitable Share		
Description	Q3 2019/2020	2018/2019
		KShs
Total Equitable Share for quarter 1	870,121,800.00	591,576,000
Total Equitable Share for quarter 2	900,126,000.00	936,662,000
Total Equitable Share for quarter 3	975,136,500.00	1,355,695,000
Total Equitable Share for quarter 4		2,045,867,000
Total	2,745,384,300.00	4,929,800,000

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

Description	Q3 2019/2020	2018/2019
		KShs
DANIDA Ssupport for Universal Healthcare (DANIDA)	7,359,375.00	15,896,250
Transforming Healthcare Systems for Universal Care Project (THS/UCP).	35,487,047.00	55,299,472
National Agricultural & Rural Inclusive Growth Project (NARIGP)		-
Kenya Devolution Support Program) Level I (KDSP)		-
Abolishment of user fees in health centres and dispensaries		-
Kenya Urban Support Programme (KUSP UIG &UDG)	44,936,627.20	114,592,300
Agriculture Sector Development Support Project (ASDSP)	10,543,154.00	8,043,154
Support for Rehabilitation of Youth Polytechnics and Vocational Training Centres		-
Kenya Climate Smart Agriculture Project (KCSAP)		39,517,239

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Total	98,326,203.20	233,348,415
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a) World Bank 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 facilitates 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.

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.

d) KUSP – This is a conditional allocation financed by a loan from the World Bank for Kenya Urban Support Project. The funds are disbursed as UIG for recurrent expenses 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.

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2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in	2018/2019
		foreign currency	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) EU/IDEAS – This is a conditional allocation from a 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 abattoir

b) The UNICEF grant to Ministry of Water was remitted directly to their operations account. The department submitted and won a grant proposal for repair of boreholes.

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3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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

Description	Q3 2019/2020	2018/2019
		Kshs
Transfers from Central government entities		
Kenya Road Maintenance Fuel Levy Fund (KRB)		129,797,341
Compensation for User Fees Forgone	12,128,484.00	12,128,484
Support for Rehabilitation of Youth Polytechnics and Vocational Training Centres	8,656,649.00	21,808,175
Transfers from Counties		
(insert name of budget agency)		-
(insert name of budget agency)		-
Total	20,785,133.00	163,734,000

- 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 polytechnics and vocational training centres.

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4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	Q3 2019/20	2018/2019
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
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

Description	Q3 2019/20	2018/2019
	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 direct foreign 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

Description	Q3 2019/20	2018/2019
	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	-	-
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

Description	Q3 2019/20	2018/2019
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

Description	Q3 2019/20	2018/2019
	KShs	KShs
Returns of Equity Holdings in Domestic Organizations	-	-
Returns of Equity Holdings in International Organizations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	Q3 2019/2020	2018/2019
		Kshs
RECEIPTS		
Interest Received		-
Profits and Dividends		-
Market kiosk Rent		1,571,900.00
Other Property Income		384,000.00
Advertising fee		578,670.00
Receipts from Administrative Fees and Charges		72,500.00
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
Receipts from Voluntary transfers other than grants		-

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Business Permits		17,122,965.00
Cess		11,572,866.00
Plot Rents		
Plot Rents		-
Street parking fee		801,320.00
Administrative Services Fees		-
LAND RENTS		9,160,715.00
Council's Natural Resources Exploitation		-
Sales Of Council Assets		-
Rent of Government build. & housing		1,029,307.35
Other Miscellaneous Receipts		11,465,982.25
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
Other Receipts From Financial Assets Loan		-
Market/Trade Centre Fee		2,774,345.00
Vehicle Parking Fees		3,753,020.00
Council's Natural Resources Exploitation		29,688,130.00
Motorcycle Stickers		439,000.00
School Fees		-
Other Education-Related Fees		-
Other Education Receipts		-
Health centres service fee		22,986,555.00
Public Health Facilities Operations		794,230.00
Environment & Conservancy Administration		1,152,170.00
Slaughter Houses Administration		-

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Water Supply Administration		-
Sewerage Administration		-
Other Health & Sanitation Revenues		-
Technical Services Fees		-
External Services Fees		
TOTAL	68,970,808.00	116,856,906

10. RETURNED CRF ISSUES

Description	Q3 2019/20	2018/2019
	KShs	KShs
World Bank THS/UCP Grant		
Summary of CRF returns	-	473,503
Total	-	473,503

(State what the refunds relate to and when they were appropriated for use)

11. COMPENSATION OF EMPLOYEES

	2019/2020	2018/2019
		Kshs
Basic salaries of permanent employees	1,484,671,600.05	1,905,507,910.00
Basic wages of temporary employees	110,703,214.00	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	1,595,374,814.05	2,049,883,311

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12.USE OF GOODS AND SERVICES

	2019/2020	2018/2019
		Kshs
Utilities, supplies and services	10,812,268.10	27,432,362
Communication, supplies and services	1,374,123.00	4,678,864
Domestic travel and subsistence	84,418,624.00	225,826,364
Foreign travel and subsistence	10,714,171.90	23,771,026
Printing, advertising and information supplies & services	4,590,983.00	46,834,411
Rentals of produced assets	6,009,500.00	5,579,685
Training expenses	225,000.00	13,186,228
Hospitality supplies and services	20,073,084.20	37,670,003
Insurance costs	39,700,435.00	51,370,743
Specialized materials and services	59,431,495.10	163,895,768
Office and general supplies and services	4,830,546.90	16,167,863
Other operating expenses	7,733,862.85	62,888,839
Routine maintenance – vehicles and other transport equipment	7,207,142.90	116,355,427
Fuel Oil and Lubricants	11,029,763.90	41,600,611
Routine maintenance – other assets	396,448.95	12,076,514
	-	
Total	262,537,949.80	849,334,707

13.SUBSIDIES

Description	Q3 2019/20	2018/2019
	KShs	KShs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises		
Total	-	-

14.TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Q3 2019/2020	2018/2019
		Kshs
Transfers to Central government entities		-

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Transfer to West Pokot County Assembly for Recurrent expenditure	412,075,069.00	559,786,655
Emergency relief and refugee assistance		0.00
Transfers to Other Counties		-
Current Grants to Semi autonomous entities	26,620,335.40	271,035,232
Capital Grants to Semi autonomous entities	71,802,145.00	236,967,439
Other Grants	13,399,519.00	7,600,000
TOTAL	523,897,068.40	1,075,389,326

15. OTHER GRANTS AND OTHER PAYMENTS

Description	Q3 2019/2020	2018/2019
		Kshs
Scholarships and other educational benefits	408,000,000.00	300,000,000.00
Emergency relief and refugee assistance	862,800.00	6,871,201.45
Subsidies to small businesses, cooperatives, and self employed MORTGAGE & CAR LOAN		-
TOTAL	408,862,800.00	306,871,201

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16.SOCIAL SECURITY BENEFITS

Description	Q3 2019/2020	2018/2019
		Kshs
Government pension and retirement benefits	37,000,995.90	29,049,295
Social security benefits in cash and in kind		-
Employer Social Benefits in cash and in kind		
Total	37,000,995.90	29,049,295

17.ACQUISITION OF ASSETS

Description	Q3 2019/2020	2018/2019
		Kshs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	27,858,774.05	567,159,964
Refurbishment of Buildings	5,052,466.40	24,855,474
Construction of Roads	41,686,779.40	180,659,870
Construction and Civil Works	9,180,828.60	168,246,713
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	618,595.00	8,291,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	2,813,650.00	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.	5,731,433.90	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	3,487,800.00	96,295,155

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Research, Studies, Project Preparation, Design & Supervision	4,599,400.00	3,711,239
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	101,029,727.35	1,161,825,796

The county 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. This unverified CALC report is not attached herein but is available for review upon request. The County constituted an Asset Verification Committee which continuously updates the Asset Register. The current value of assets obtained prior to FY 2018/19 according to the asset register is KShs. 5,232,315,953.

18.FINANCE COSTS, INCLUDING LOAN INTEREST

Description	Q3 2019/20	2018/2019
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Total	-	-

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

Description	Q3 2019/20	2018/2019
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-

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Total	-	-
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20. OTHER PAYMENTS

Description	Q3 2019/20	2018/2019
	KShs	KShs
Budget Reserves	-	-
Other expenses	-	5,974,009
Total	-	5,974,009

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
Name of Bank, Account No. & Currency					Kshs	Kshs
Central Bank of Kenya, Ac no 1000171577 KShs West Pokot County Revenue Fund Account	221,797,000.00	456,933,529	Revenue		-	456,933,529
Central Bank of Kenya, Ac no 1000171127 KShs West Pokot County Recurrent Account	48,217,738.00	60,023,547	Recurrent		-	60,023,547
Central Bank of Kenya, Ac no 1000171038 KShs West Pokot County	21,004,413.85	4,495,286	Development			4,495,286

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Development Account						
Central Bank of Kenya Ac no 1000314109 KSh West Pokot Ccounty KRB Account		18,508,181	Development			18,508,181
Central Bank of Kenya, Ac no 1000369027 kSh West Pokot County Youth Polytechnic Account		22,081,052	Development			22,081,052
Central Bank of Kenya, Ac no 1000314966 KSh West Pokot County THS Health Facility Account		2,564,166	Development			2,564,166
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		401	Revenue			401

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Branch West Pokot County Revenue Account						
Kenya Commercial Bank Kapenguria Ac no 1144889057 West Pokot County Roads, Works and Transport			-	Operations		-
Kenya Commercial Bank Kapenguria Ac no 1144891264 West Pokot County Operations and Imprest Account			-	Operations		-
Kenya Commercial Bank Kapenguria Ac no. 1164634089 West Pokot County Deposit and Suspense Account			55,276,698	Deposit		55,276,698
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

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		-			-	-
Total	291,019,151.85	675,139,684				675,139,684

21B. CASH IN HAND

Description	Q3 2019/20	2018/2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

22.ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	Q3 2019/20	2018/2019
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	-
Total	-	-

23.ACCOUNTS PAYABLE

Description	Q3 2019/20	2018/2019
	Kshs	Kshs
Deposits		55,276,698
Total		55,276,698

24.FUND BALANCE BROUGHT FORWARD

Description	Q3 2019/2020	2018/2019
		Kshs
Bank accounts	668,130,062.05	574,974,003
Cash in hand		-
Accounts Receivables		-

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Accounts Payables		
Total	668,130,062.05	574,974,003

25.PRIOR YEAR ADJUSTMENTS

Description	Q3 2019/20	2018/2019
	Kshs	Kshs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Total	-	-

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6.10 OTHER IMPORTANT DISCLOSURES

4.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

The accounts payables that existed at the close of FY2018/19 amounting to **KShs 383,248,366** re still unpaid as at March 31st 2020. The Schedule for these prior year pending bills is not attached here but available for review upon request.

Description	Q3 2019/20	2018/2019
	KShs	KShs
Construction of buildings	115,016,624	115,016,624
Construction of civil works	59,559,110	59,559,110
Construction of Roads-Access Roads	51,054,598	51,054,598
Refurbishment of Non-residential Buildings	1,803,574	1,803,574
Supply of goods and Services -Dev	26,045,851	26,045,851
Purchase of Specialized Plant & Equip	28,204,713	28,204,713
Use of Goods and Services	12,128,454	12,128,454
Supply of goods -Recurrent	39,602,791	39,602,791
Supply of services -Recurrent	14,033,674	14,033,674
	347,449,390	347,449,390

4.2 PENDING STAFF PAYABLES (See Annex 2)

Description	Q3 2019/20	2018/2019
	KShs	KShs
Senior management	970	970
Middle management	1,400	1,400
Unionisable employees	2,195	2,195
Others (<i>specify</i>) Payroll Checkoff Dues to other entities	13,756,222	13,756,222
	13,760,786	13,760,786

4.3 OTHER PENDING PAYABLES (See Annex 3)

Description	Q3 2019/20	2018/2019
	KShs	KShs
Amounts due to National Government entities - KENYA REVENUE AUTHORITY DUES	22,038,190	22,038,190
Amounts due to County Government entities	-	-
	22,038,190	22,038,190

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7.0 ANNEXES

ANNEX 1 – ANALYSIS OF COUNTY REVENUE FUND ACCOUNT

DATE	CRF ACCOUNT CONSOLIDATED TRANSACTIONS	OWN COUNTY REVENUE	O/B & RETURN TO CRF FROM OPERATION ACCOUNTS	EQUITA BLE SHARE	WITHDRAWAL FROM CRF TO OPERATIONS OR S/P ACCTS	DEPOSIT TO KUSP ACCOUNT	DEPOSIT TO RECURRENT OPERATIONS ACCOUNT	DEPOSIT TO ASSEMBLY OPERATIONS ACCOUNT	DEPOSIT O HEALTH USER FEE FORGONE ACCOUNT
12/7/2019	456,933,529		456,933,529						
8/7/2019	348,445	348,445							
15/7/2019	2,688,516	2,688,516							
22/7/2019	438,335	438,335							
29/7/2019	1,406,710	1,406,710							
2/8/2019	1,311		1,311						
2/8/2019	3,303		3,303						
5/8/2019	905,095	905,095							
8/8/2019	4,495,286		4,495,286						
8/8/2019	60,023,547		60,023,547						
13/8/2019	1,318,610	1,318,610							
14/8/2019	7,174,842		7,174,842						
15/8/2019	2,392,606		2,392,606						
15/8/2019	(12,128,484)				(12,128,484)				12,128,484
15/8/2019	(224,876,000)				(224,876,000)		224,876,000		
19/8/2019	327,620	327,620							
20/8/2019	(22,271,000)				(22,271,000)			22,271,000	
26/8/2019	341,045	341,045							
30/8/2019	(22,950,000)				(22,950,000)			22,950,000	
30/8/2019	(196,500,000)				(196,500,000)		196,500,000		
2/9/2019	673,045	673,045							

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10/9/ 2019	60,000,000				(60,000,000)		60,000,000		
10/9/ 2019	536,736	536,736							
16/9/ 2019	300,000	300,000							
19/9/ 2019	250,035,000			250,035,000					
23/9/ 2019	740,000	740,000							
25/9/ 2019	620,086,800			620,086,800					
27/9/ 2019	(240,000,000)				(240,000,000)		240,000,000		
27/9/ 2019	(48,000,000)				(48,000,000)			48,000,000	
27/9/ 2019	(8,800,000)					8,800,000			
30/9/ 2019	115,000	115,000							
TOTAL	695,759,896	10,139,157	531,024,423	870,121,800	(826,725,484)	8,800,000	721,376,000	93,221,000	12,128,484