



COUNTY GOVERNMENT OF WEST POKOT

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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

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I. KEY COUNTY GOVERNMENT OF WEST POKOT INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

(b) Key Management

The County Government of West Pokot's day-to-day management is under the following key organs:

- County Government Executive(County Treasury);
And
- County Assembly(Finance Budget and Appropriation Committee)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer Office of the Governor	Mr. Joel Arumonyang
2.	Accounting Officer Finance & Economic planning	Mr. Jackson Pengat
3.	Interim Accounting Officer Roads, Public works & Transport	Mr. Francis Wanyoike
4.	Accounting Officer Health and Sanitation	Mr. James Akudian
5.	Accounting officer Education and ICT	Mr. Alukulem Juma David
6.	Accounting Officer Agriculture and Irrigation	Mrs. Lilian Chepigh Korinyang
7.	Accounting officer Livestock development, Veterinary services and Fisheries	Mrs. Christine Akuto
8.	Accounting Officer Trade, Industry, Cooperative Development and Energy	Mrs. Dinah Cherotich Ngorokomoi
9.	Accounting Officer Lands, Physical planning and urban Development & Housing	Mr. Mathew Rionokal

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No	Designation	Name
10.	Accounting Officer Water, Environment and Natural Resources	Mr. Alfred Tulel Ngolekou
11.	Accounting Officer Tourism, Culture, Gender and Social Development	Mr. Kales Moses
12.	Accounting Officer west Pokot County Assembly	Mr. Julius Ariwomoi
13.	Accounting Officer West Pokot County Public Service Board	Ms. Carolyne Chezupo

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- Audit and finance committee activities
- County assembly committee activities
- Development partner oversight activities
- Other oversight activities

(e) County Government of West Pokot Headquarters

P.O. Box 222
Office of the Governor
Off Kapenguria County Hospital Road
Kapenguria, KENYA

(f) County Government of West Pokot Contacts

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

(g) County Government of West Pokot Bankers

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

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3. Equity bank
Kapenguria Branch
P.O Box
Kapenguria

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

1. FORWARD.

This is the first West Pokot County Annual Fiscal Report for the Financial Year ending June 30th 2014. The Constitution 2010 and the Public Finance Management Act 2012 respectively ushered in a new paradigm in public finance management. The County Annual financial report reviews the utilization of resources that were required for implementation of the devolved County Government during the FY 2013/2014. It also reveals the outputs and impacts of the projects implemented using the resources allocated to the county of West Pokot.

We are pleased to report that we utilized 77 percent of our allocated budget in FY 2013/2014.

The major projects undertaken in the county include Makutano parking, street lighting, construction of sub county administration offices, Treasury building, construction of access roads and routine maintenance, establishment of a Medical Training College, construction of health facilities and staff houses for health personnel as well as establishment of an ECD college and a bursary fund for the needy students.

Other notable outputs done within the last fiscal year includes construction of retail markets, purchase and distribution of milk coolers, drilling of boreholes and construction of sand dams, establishing water supply schemes, renovation of social halls and construction of various office blocks which are to be completed in the Financial year 2014/15. The county prepared a county integrated development plan and began the preparation of a spatial plan.

In addition to successfully implementing various projects throughout the County, the establishment of a Procurement unit was vital in instituting the Open- tendering process that ensured healthy competition and create value for money.

The implementation of the various projects and programmes ensured that there is improved public service delivery by taking services closer to the public hence improved quality of services in health, water and education; access to markets; empowered youths and improved local economy.

The main challenges encountered by the county in FY2013/2014 were inadequate human resource capacity to effectively and efficiently implement projects; Under estimated cost of programmes resulting in funds shortage which necessitated reallocation; Undefined division of roles and functions carried out by the National government versus the county government; Untimely disbursement of funds from National Treasury which resulted in major delays of capital projects; Lengthy procurement process; delayed disbursement of the June tranche and most importantly undisbursed Donor funds in the amount of Kshs 437 ,777,043.

To address these challenges, the County

Government has increased employment in areas of

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Procurement, Quantity Survey, Engineering, Monitoring and Evaluation and Accounting; Undertaken intensive staff training; utilized technology and automation to enhance service delivery like integration of IFMIS and E-Procurement; Enhanced budget making process by implementing programme-based budgeting.

This financial report gives an insight into the past fiscal year and provides an analysis of how the funds were expended. We intend to improve on the shortcomings that have been identified. We are also ready, as a county, to receive feedback on ways of improving on our working modalities.

Joel Arumonyang

County Secretary

WEST POKOT COUNTY

**2. STATEMENT OF COUNTY GOVERNMENT OF WEST POKOT MANAGEMENT
RESPONSIBILITIES**

Section 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 revenue and consolidated financial statements for all county entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board of Kenya

The county executive committee (CEC) member Finance and Economic Planning of the County Government of West Pokot is responsible for the preparation and presentation of the County Government of West Pokot's financial statements, which give a true and fair view of the state of affairs of the County Government of West Pokot for and as at the end of the financial year (period) ended on June 30, 2014. 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 of West Pokot ; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government of West Pokot ; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member Finance and Economic Planning accepts responsibility for the County Government of West Pokot'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 Finance and Economic Planning is of the opinion that the County Government of West Pokot's financial statements give a true and fair view of the state of County Government of West Pokot's transactions during the financial year ended June 30, 2014, and of the County Government of West Pokot's financial position as at that date. The CEC member for Finance and Economic Planning of the County Government of West Pokot further confirms the completeness of the accounting records maintained for the County Government of West Pokot, which have been relied upon in the preparation of the County Government of West Pokot's financial statements as well as the adequacy of the systems of internal financial control.

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The CEC member for Finance and Economic Planning of the County Government of West Pokot confirms that the County Government of West Pokot has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government of West Pokot's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for Finance and Economic Planning confirms that the County Government of West Pokot'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 of West Pokot's financial statements were approved and signed by the county executive committee (CEC) member Finance and Economic Planning on _____ 2014.

Joel K. Ngolekong

(CEC) Member

Finance and Economic Planning

3. REPORT OF THE INDEPENDENT AUDITORS ON THE *COUNTY GOVERNMENT OF WEST POKOT.*

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4. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	3,091,421,148	162,445,373
Transfers from Other Government Entities	5	2,589,960	67,780,200
Proceeds from Domestic Borrowings	6	-	-
Domestic currency and Domestic Deposits	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	<u>56,236,786</u>	<u>-</u>
TOTAL REVENUES		<u>3,150,247,894</u>	<u>230,225,573</u>
PAYMENTS			
Compensation of Employees	12	919,349,819	32,132,758
Use of goods and services	13	578,370,483	41,645,976
Interest payments	14	-	-
Subsidies	15	-	-
Transfers to Other Government Units	16	-	8,779,812
Other grants and transfers	17	190,447,365	-
Social Security Benefits	18	-	-
Acquisition of Assets	19	1,115,513,297	147,667,027
Repayment of principal on Domestic and Foreign borrowing	21	-	-
Other Payments	22	-	-
TOTAL PAYMENTS		<u>2,803,680,964</u>	<u>230,225,573</u>
SURPLUS/DEFICIT		<u>346,566,931</u>	<u>0</u>

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 _____ 2014 and signed by:

(CEC) Member

Head of Treasury Accounting

Finance and Economic Planning

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5. STATEMENT OF ASSETS

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	23A	355,580,879	9,111,955
Cash Balances	23B	106,586	8,579
Cash Equivalents	23C	-	-
Outstanding Imprests	23D	<u>-</u>	<u>-</u>
TOTAL FINANCIAL ASSETS		<u>355,687,465</u>	<u>9,120,534</u>
 REPRESENTED BY			
Fund balance b/fwd.	24	9,120,534	9,120,534
Surplus/Deficit for the year		346,566,931	
Prior year adjustments	25	<u>-</u>	<u>-</u>
NET FINANCIAL POSITION		<u>355,687,465</u>	<u>9,120,534</u>
		- 0 -	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and signed by:

 (CEC) Member

Finance and Economic Planning

 Head of Treasury Accounting

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6. STATEMENT OF CASHFLOW

	Note	2013 - 2014 Kshs	2012 - 2013 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	3,091,421,148	162,445,373
Transfers from Other Government Entities	5	2,589,960	67,780,200
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	56,236,786	-
Payments for operating expenses			
Compensation of Employees	12	919,349,819	32,132,758
Use of goods and services	13	578,370,483	41,645,976
Interest payments	14	-	-
Subsidies	15	-	-
Transfers to Other Government Units	16	-	8,779,812
Other grants and transfers	17	190,447,365	-
Social Security Benefits	18	-	-
Other Expenses	22	-	-
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities		1,462,080,227	147,667,027
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	19	1,115,513,297	147,667,027
Net cash flows from Investing Activities		1,115,513,297	147,667,027
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-
Net cash flow from financing activities		-	-

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NET INCREASE IN CASH AND CASH EQUIVALENT		346,566,931	0
Cash and cash equivalent at BEGINNING of the year	24	9,120,534	9,120,534
Cash and cash equivalent at END of the year	23	355,687,465	9,120,534
<i>Control</i>		<i>0</i>	<i>0</i>

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 (CEC) Member

Finance and Economic Planning

 Head of Treasury Accounting

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**7. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT & DEVELOPMENT
 COMBINED.**

Budget execution - Recurrent - FY 2013/14

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
991030 1	Exchequer releases	3,631,252,476		3,631,252,476	2,880,053,821	751,198,655	0.7931296
	Own Revenue	30,149,995	8,000,000	38,149,995	56,236,786	18,086,791	1.4740968
	PAYMENTS			-		-	
21	Compensation of Employees	1,124,435,740	185,403,952	939,031,789	919,349,819	19,681,970	0.9790401
22	Use of goods and services	484,771,368	137,697,792	622,469,160	578,370,483	44,098,677	0.9291552
261/2/4	Other grants and transfers	34,179,165	156,371,428	190,550,593	190,447,365	103,228	0.9994583
30&40	Acquisition of Assets	1,386,688,422	492,512,512	1,879,200,934	1,115,513,297	763,687,637	0.5936104
Grand Total		3,030,074,695	601,177,780	3,631,252,475	2,803,680,964	827,571,511	0.7720980

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and signed by:

(CEC) Member

 Head of Treasury
 Accounting

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8. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
9910301	Exchequer releases	1,982,136,713		1,982,136,713	1,980,106,668	2,030,045	0.9989758
14	Other Receipts	30,149,995	8,000,000	38,149,995	56,236,786	-	1.4740968
				-		-	
	PAYMENTS			-		-	
21	Compensation of Employees	1,124,435,740	-	939,031,789	919,349,819	19,681,970	0.9790401
22	Use of goods and services	447,469,248	139,676,512	587,145,760	550,619,261	36,526,499	0.9377897
261/2/4	Other grants and transfers	34,179,165	156,371,428	190,550,593	190,447,365	103,228	0.9994583
30&40	Acquisition of Assets	274,651,822	-	265,408,571	237,191,260	28,217,311	0.8936835
Grand Total		1,880,735,975	101,400,737	1,982,136,712	1,897,607,704	84,529,008	0.957355

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on _____ 2014 and signed by:

(CEC) Member

Head of Treasury Accounting

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9. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	
	RECEIPTS						
1	Exchequer releases	1,649,115,763		1,649,115,763	899,947,153	749,168,610	0.545714966
				-		-	
	PAYMENTS			-		-	
22	Use of goods and services	37,302,120	1,978,720	35,323,400	27,751,223	7,572,177	0.785632835
30&40	Acquisition of Assets	1,112,036,600	501,755,763	1,613,792,363	878,322,037	735,470,326	0.544259601
Grand Total		1,149,338,720	499,777,043	1,649,115,763	906,073,260	743,042,503	0.549429700

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The financial statements were approved on _____ 2014 and signed by:

 (CEC) Member

10. SUMMARY STATEMENTS OF PROVISIONINGS

Details of General Accounts On Vote	2013 - 2014	2012 - 2013
	Kshs	Kshs
GAV Provisioning account balance	<u>865,722,153</u>	<u>8,779,812</u>
Total	<u>865,722,153</u>	<u>8,779,812</u>
Details of Exchequer Account	2013 - 2014	2012 - 2013
	Kshs	Kshs
Exchequer Provisioning account balance	536,831,327	-
Total	536,831,327	-
Details of Paymaster account(cash account)	2013 - 2014	2012 - 2013
	Kshs	Kshs
Cash account balance	343,976,970	8,779,812
Total	343,976,970	8,779,812

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and signed by:

 (CEC) Member

 Head of Treasury Accounting

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11. ANNEX ON FIXED ASSETS

ON FIXED ASSETS

Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2013/14	2012/13
Land		
Buildings and structures	117,248,727	
Refurbishment of Buildings	68,866,842	55,140,656
Construction of Roads	317,957,330	
Construction of Civil works	182,711,053	
Refurbishment of Civil works	5,424,394	23,075,036
Transport equipment	189,200,952	26,073,336
Overhaul of vehicle and other Transport Equipment	1,789,670	
Office equipment, furniture and fittings	8,642,105	19,074,495
ICT Equipment, Software and Other ICT Assets	11,516,529	18,961,033
Specialised Machinery and Equipment	191,705,103	5,342,471
Intangible Assets	20,450,592	
Total	1,115,513,297	147,667,027

12. SIGNIFICANT ACCOUNTING POLICIES

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

I. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Government of West Pokot and all values are rounded to the nearest thousand (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the County Government of West Pokot.

II. Recognition of revenue and expenses

The County Government of West Pokot recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the County Government of West Pokot. In addition, the County Government of West Pokot recognises all expenses when the event occurs and the related cash has actually been paid out by the County Government of West Pokot.

III. In-kind contributions

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

IV. 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

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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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

V. 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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Government of West Pokot at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

VI. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of West Pokot's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County Government of West Pokot's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

VII. Comparative figures

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

VIII. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

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13. NOTES TO THE FINANCIAL STATEMENTS

COUNTY OF WEST POKOT		2013 - 2014	2012 - 2013
NOTES TO THE FINANCIAL STATEMENTS		Kshs	Kshs
1	TAX REVENUES	2013 - 2014	2012 - 2013
		Kshs	Kshs
	Total	-	-
2	SOCIAL SECURITY CONTRIBUTIONS	2013 - 2014	2012 - 2013
		Kshs	Kshs
	Total	-	-
3	PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS		
	Name of Donor	Date received	
		2013 - 2014	2012 - 2013
		Kshs	Kshs
	Total		
4	EXCHEQUER RELEASES		
	Description and reference of the transfer	2013 - 2014	2012 - 2013
		Kshs	Kshs
	1st quarter transfer	536,358,454	
	2nd quarter transfer	567,908,951	
	3rd quarter transfer	662,560,443	
	4th quarter transfer	<u>1,324,593,300</u>	<u>162,445,373</u>
	Total	<u>3,091,421,148</u>	<u>162,445,373</u>

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5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Local Authority	2,589,960	
Transition Authority		67,780,200
TOTAL	<u>2589,960</u>	<u>67,780,200</u>

The amounts above have been reconciled with the sending Government entity.

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Total	-	-

7 PROCEEDS FROM FOREIGN BORROWINGS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Total	-	-

8 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Total	-	-

9 REIMBURSEMENTS AND REFUNDS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Total	-	-

10 RETURNS OF EQUITY HOLDINGS

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	2013 - 2014	2012 - 2013
	Kshs	Kshs
Total	-	-
11 OTHER REVENUES	2013 - 2014	2012 - 2013
	Kshs	Kshs
Rents	3,251,400	-
Sales of Market Establishments	11,454,550	-
Receipts from Administrative Fees and Charges	11,603,054	-
Receipts from Administrative Fees and Charges - Collected as AIA	29,927,782	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures		-
Receipts from Voluntary transfers other than grants		-
Other Receipts Not Classified Elsewhere		<u>440,417</u>
Total	<u>56,236,786</u>	<u>440,417</u>
12 COMPENSATION OF EMPLOYEES	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	739,270,038	32,000,758
Basic wages of temporary employees	163,938,235	132,000
Personal allowances paid as part of salary	16,141,546	-
Total	<u>919,349,819</u>	<u>32,132,758</u>

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13 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	19,182,202	397,074
Communication, supplies and services	20,123,426	4,112,691
Domestic travel and subsistence	86,178,948	16,110,492
Foreign travel and subsistence	21,327,609	-
Printing, advertising and information supplies & services	19,279,031	4,068,555
Rentals of produced assets	153,600	-
Training expenses	45,536,561	
Hospitality supplies and services	44,084,763	9,919,054
Insurance costs		-
Specialised materials and services	102,377,758	
Office and general supplies and services	21,594,951	1,968,156
Fuel Oil and Lubricants	62,474,680	2,998,270
Other operating expenses	35,170,569	23,147
Routine maintenance – vehicles and other transport equipment	6,855,000	2,002,678
Routine maintenance – other assets	<u>94,031,387</u>	<u>45,859</u>
Total	<u>578,370,483</u>	<u>41,645,976</u>

14 INTEREST PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Total	-	-

15 SUBSIDIES

Description	2013 - 2014	2012 - 2013
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	Kshs	Kshs
TOTAL	-	-
16 TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
	-	
TOTAL	-	
17 OTHER GRANTS AND OTHER PAYMENTS		
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Assistance to Farmers Wei Wei Irrigation Scheme	5,204,000	
Emergency relief and refugee assistance current transfers, grants(W.P C Bursary Educ & Dev Funds	8,838,365	-
current transfers, grants(W.P C Assembly Mortgage Funds	96,005,000	-
Current transfers, grants (W.P C Assembly Car loan Funds.	48,240,000	-
	32,160,000	-
Total	190,447,365	-
18 SOCIAL SECURITY BENEFITS		
	2013 - 2014	2012 - 2013
	Kshs	Kshs
Total	-	-

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19 ACQUISITION OF ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
<u>Non-Financial Assets</u>		
Purchase of Buildings	-	-
Construction of Buildings	117,248,727	-
Refurbishment of Buildings	68,866,842	55,140,656
Construction of Roads	317,957,330	-
Construction and Civil Works	182,711,053	-
Overhaul and Refurbishment of Construction and Civil Works	5,424,394	23,075,036
Purchase of Vehicles and Other Transport Equipment	189,200,952	26,073,336
Overhaul of Vehicles and Other Transport Equipment	1,789,670	-
Purchase of Office Furniture and General Equipment	8,642,105	19,074,495
Purchase of ICT Equipment	11,516,529	18,961,033
Purchase of Specialised Plant, Equipment and Machinery	191,705,103	5,342,471
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	3,356,600	-
Research, Studies, Project Preparation, Design & Supervision	17,093,992	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		
	-	-
Total	<u>1,115,513,297</u>	<u>147,667,027</u>

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Kenya Commercial bank, Ac no. 1144889855 (Kshs)	85,579	
Kenya Commercial bank, Ac no. 1144889782 (Kshs)	2,175	
Kenya Commercial bank, Ac no. 1144889340 (Kshs)	7,557	
Kenya Commercial bank, Ac no. 1144887860(Kshs)	4,450	
Kenya Commercial bank, Ac no. 1140770780(Kshs)	3,000	
Kenya Commercial bank, Ac no. 114041589 (Kshs)	433,380	
Equity bank Ac no 1070260824340(Kshs)	604,144	
Total	355,580,879	9,111,955
Cash in hand		
	2013 - 2014	2012
23B	Kshs	- 2013
		Kshs
Operations cash book	11,622	8,579
Finance & Economic planning cash book	7,654	-
Health & Sanitation cash book	1,049	-
Education & ICT cash book	2,825	-
Roads Public Works & Transport cash book	10,112	-
Agriculture & Irrigation cash book	8,786	-
Livestock, Fisheries &Co-op cash book	1,155	-
Trade, Industry & Energy cash book	280	
Lands Physical Planning & Housing cash book	6,555	
Water, Environment & N res cash book	56,144	
Tourism Culture Sport &so Dev. Cash book	327	
County Assembly	78	
Total	106,586	8,579

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Cash equivalents (short-term deposits)

	Amount in foreign currency	2013 - 2014	2012 - 2013
23C	Name of Bank, Account No. & currency	Kshs	Kshs
	Total	-	-

Outstanding Imprests

	Amount Taken	Balance	Balance
23D	Name of Officer or Institution		
	Total	-	-

RECEIVABLES

	2013 - 2014	2012 - 2013
24	Kshs	Kshs
Exchequer provision	<u>539,831,327</u>	-
Others	-	-
	-	-
Total	<u>539,831,327</u>	-

PAYABLES

	2013 - 2014	2012 - 2013
25	Kshs	Kshs
GAV	868,311,467	8,779,812

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excess AIA	18,086,791	4,404,171
	-	-
	-	-
Total	<u>886,398,258</u>	<u>13,183,983</u>

BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
26		
Bank accounts	355,580,879	9,111,955
Cash in hand	<u>106,586</u>	<u>8,579</u>
Total	<u>355,687,465</u>	<u>9,120,534</u>

PRIOR YEAR ADJUSTMENT

	2013 - 2014	2012 - 2013
	Kshs	Kshs
27		
Bank accounts		-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-

PENDING ACCOUNTS PAYABLES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
28		
Construction of buildings	68,899,342	-
construction of civil works	58,555,313	-
Construction of Roads - Access Roads	86,955,033	-
Refurbishment of Non-Residential Buildings	11,466,891	-
supply of goods	73,809,244	-
Total	299,685,824	-

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RECONCILIATION OF EXCHEQUER	
29 RELEASES	
Exchequer Releases Expected 2013/14	3,155,052,678
Own Revenue collected and Applied	38,149,995
Gross Funding 2013/14	3,193,202,673
Less-Salary Recovered Direct By National Treasury	29,191,377
Deficit in funding 2013/14-last instalment	72,590,148
Total Deduction	101,781,525
EXCHEQUER RELEASES	3,091,421,148