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**COUNTY GOVERNMENT OF WEST POKOT**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015**

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

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs)**

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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 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

<b>No</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer Office of the Governor	<b>Mr. Jackson Pengat</b>
2.	Accounting Officer Finance & Economic planning	<b>Mr. Jackson Pengat</b>
3.	Interim Accounting Officer Roads, Public works & Transport	<b>Mr. Elias Mnanga</b>
4.	Accounting Officer Health and Sanitation	<b>Mr. James Akudian</b>
5.	Accounting officer Education and ICT	<b>Mr. Alukulem Juma David</b>
6.	Accounting Officer Agriculture and Irrigation	<b>Mrs. Lilian Chepigh Korinyang</b>
7.	Accounting officer Livestock development, Veterinary services and Fisheries	<b>Mrs. Christine Akuto</b>
8.	Accounting Officer Trade, Industry, Cooperative Development and Energy	<b>Mrs. Dinah Cherotich Ngorokomoi</b>

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<b>No</b>	<b>Designation</b>	<b>Name</b>
9.	Accounting Officer Lands, Physical planning and urban Development & Housing	<b>Mr. Mathew Rionokal</b>
10.	Accounting Officer Water, Environment and Natural Resources	<b>Mr. Alfred Tulel Ngolekou</b>
11.	Accounting Officer Tourism, Culture, Gender and Social Development	<b>Mr. Kales Moses</b>
12.	Accounting Officer west Pokot County Assembly	<b>Mr. Julius Ariwomoi</b>
13.	Accounting Officer West Pokot County Public Service Board	<b>Ms. Carlyne Chezupo</b>

**(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

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Kapenguria Branch,  
P.O Box  
Kapenguria

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

## **II. FORWARD.**

The County Annual financial report reviews the utilization of resources that were required for implementation of the devolved County Government during the FY 2014/2015. 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 96 percent of our allocated budget in FY 2014/2015. and cumulatively utilized 87 percent of our allocated budget for FY 2013/2014 and FY 2014/2015. The major projects undertaken in the county include Completion of 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 . 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 FY 2014/2015 Under estimated cost of programmes resulting in funds shortage which necessitated reallocation; Untimely disbursement of funds from National Treasury which resulted in major delays of capital projects; Lengthy procurement process;

To address these challenges, the County Government has 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.

**COUNTY GOVERNMENT OF WEST POKOT**  
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Joel K. Ngolekong

(CEC) Member

Finance and Economic Planning

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

Section 163,164 and 165 of the Public Finance Management Act, 2013 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 Chief Officer 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, 2015. 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, 2015, 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.

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs)**

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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's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2015.

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County Executive Committee member

Finance and Economic Planning

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

**COUNTY GOVERNMENT OF WEST POKOT**  
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**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>RECEIPTS</b>			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	10,000,000	-
Transfers from National Treasury	4	3,836,031,275	3,091,421,148
Transfers from Other Government Entities	5	6,036,984	2,589,960
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>105,127,589</u>	<u>56,236,786</u>
<b>TOTAL REVENUES</b>		<b><u>3,957,195,848</u></b>	<b><u>3,150,247,894</u></b>
<b>PAYMENTS</b>			
Compensation of Employees	12	1,282,163,153	919,349,819
Use of goods and services	13	857,280,994	578,370,483
Subsidies	14	-	-
Transfers to Other Government Units	15	28,609,614	-
Other grants and transfers	16	240,759,406	190,447,365
Social Security Benefits	17	5,353,642	-
Acquisition of Assets	18	1,695,218,867	1,115,513,297
Repayment of principal on Domestic and Foreign borrowing	21	-	-
Other Payments	22	-	-
<b>TOTAL PAYMENTS</b>		<b><u>4,109,385,676</u></b>	<b><u>2,803,680,964</u></b>
<b>SURPLUS/DEFICIT</b>		<b><u>-152,189,828</u></b>	<b><u>346,566,930</u></b>

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 \_\_\_\_\_ 2015 and signed by:

\_\_\_\_\_  
Chief Officer

\_\_\_\_\_  
Head of Treasury Accounting

**Finance and Economic Planning**

**COUNTY GOVERNMENT OF WEST POKOT**  
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**VI. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	23A	203,491,284	355,580,879
Cash Balances	23B	6,354	106,586
Cash Equivalents	23C	-	-
Outstanding Imprests	23D	<u>-</u>	<u>-</u>
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>203,497,637</u></b>	<b><u>355,687,465</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	24	355,687,465	9,120,535
Surplus/Deficit for the year		-152,189,828	346,566,930
Prior year adjustments	25	<u>-</u>	<u>-</u>
<b>NET FINANCIAL POSITION</b>		<b><u>203,497,637</u></b>	<b><u>355,687,465</u></b>
		-	-
		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 \_\_\_\_\_ 2015 and signed by:

\_\_\_\_\_  
 Chief Officer  
**Finance and Economic Planning**

\_\_\_\_\_  
 Head of Treasury Accounting

**COUNTY GOVERNMENT OF WEST POKOT**  
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**VII. STATEMENT OF CASHFLOW**

	Note	2014 - 2015 Kshs	2013 - 2014 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	10,000,000	-
Transfers from National Treasury	4	3,836,031,275	3,091,421,148
Transfers from Other Government Entities	5	6,036,984	2,589,960
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	105,127,589	56,236,786
<b>Payments for operating expenses</b>			
Compensation of Employees	12	- 1,282,163,153	919,349,819
Use of goods and services	13	-857,280,994	- 578,370,483
Subsidies	15	-	-
Transfers to Other Government Units	16	- 28,609,614	-
Other grants and transfers	17	-240,759,406	190,447,365
Social Security Benefits	18	-5,353,642	-
Financial costs, including Interest	19	-	-
Other Expenses	21	-	-
<b>Adjusted for:</b>			
Adjustments during the year			
<b>Net cash flow from operating activities</b>		<b>1,543,029,043</b>	<b>1,462,080,227</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	- 1,695,218,867	- 1,115,513,297
<b>Net cash flows from Investing Activities</b>		<b>- 1,695,218,867</b>	<b>- 1,115,513,297</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>

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<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>-152,189,828</b>	<b>346,566,931</b>
Cash and cash equivalent at BEGINNING of the year	25	355,687,465	9,120,534
Cash and cash equivalent at END of the year	25	203,497,637	355,687,465
<i>Control</i>		<i>0</i>	<i>0</i>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_ 2015 and signed by:

\_\_\_\_\_  
 Chief Officer

**Finance and Economic Planning**

\_\_\_\_\_  
 Head of Treasury Accounting

**COUNTY GOVERNMENT OF WEST POKOT**  
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**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT & DEVELOPMENT COMBINED.**

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 %
	<b>RECEIPTS</b>						
991030 1	Exchequer releases	3,691,611,165	144,420,110	3,836,031,275	3,836,031,275	-	1
	Foreign Proceeds	10,000,000		10,000,000	10,000,000		
	Own Revenue	77,825,690	18,371,790	96,197,480	105,127,589	8,930,109	1.092831
	<b>Own funds Carried</b>		330,906,309	330,906,309	355,687,465	24,781,156	1.0748887
	<b>Recoveries</b>				6,036,984	6,036,984	
<b>Grand Total</b>		<b>3,779,436,855</b>	<b>493,698,209</b>	<b>4,273,135,064</b>	<b>4,312,883,313</b>	<b>39,748,249</b>	
	<b>PAYMENTS</b>						
				-		-	
21	Compensation of Employees	1,311,887,065	-29,361,286	1,282,525,779	1,282,163,153	362,626	0.9997173
22	Use of goods and services	708,873,980	158,373,315	867,247,295	857,280,994	9,966,301	0.9885081
261/2/4	Other grants and transfers	221,250,640	62,972,129	284,222,769	274,722,662	9,500,107	0.9665751
30&40	Acquisition of Assets	1,537,425,170	301,714,051	1,839,139,221	1,695,218,867	143,920,351	0.9217458
<b>Grand Total</b>		<b>3,779,436,855</b>	<b>493,698,209</b>	<b>4,273,135,064</b>	<b>4,109,385,675</b>	<b>163,749,388</b>	<b>0.961679</b>
<b>Net</b>					<b>203,497,637</b>		

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_ 2015 and signed by:

\_\_\_\_\_

Chief Officer

**Finance and Economic Planning**

\_\_\_\_\_

Head of Treasury  
Accounting

**COUNTY GOVERNMENT OF WEST POKOT**  
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**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

**Budget execution- Recurrent - FY 2014/15**

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 %
	<b>RECEIPTS</b>						
	Exchequer releases	2,181,970,481	144,420,110	2,326,962,021	2,326,962,021		
14	Other Receipts	77,825,690	18,371,790	96,197,480	105,127,589	8,930,109	1.092831
	Recoveries			-	6,036,984	-	
	<b>Total</b>	<b>2,259,796,171</b>	<b>162,791,900</b>	<b>2,423,159,501</b>	<b>2,438,126,594</b>	<b>8,930,109</b>	<b>1.0061767</b>
	<b>PAYMENTS</b>						
21	Compensation of Employees	1,311,887,065	29,361,286	1,282,525,779	1,282,163,153	362,626	0.9997173
22	Use of goods and services	706,373,980	109,873,674	816,247,654	815,803,821	443,833	0.9994563
261/2/4	Other grants and transfers	161,250,640	62,972,129	224,222,769	214,743,506	9,479,264	0.9576309
30&40	Acquisition of Assets	80,284,486	19,878,813	100,163,299	99,622,188	541,111	0.9945977
	<b>Grand Total</b>	<b>2,259,796,171</b>	<b>163,363,330</b>	<b>2,423,159,501</b>	<b>2,412,332,667</b>	<b>10,826,834</b>	<b>0.995532</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.  
The financial statements were approved on \_\_\_\_\_ 2015 and signed by:

\_\_\_\_\_  
Chief Officer

**Finance and Economic Planning**

\_\_\_\_\_  
Head of Treasury Accounting

**COUNTY GOVERNMENT OF WEST POKOT**  
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**X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Budget execution - Development - FY 2014/15

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 %
	<b>RECEIPTS</b>						
9910301	Exchequer releases	1,519,640,684	330,334,879	1,849,975,563	1,849,975,563		1
				-		-	
	<b>PAYMENTS</b>			-		-	
22	Use of goods and services	2,500,000	48,499,641	50,999,641	41,477,173	9,522,469	0.813283627
26	Current Grants to Semi-Autonomous Government	60,000,000	-	60,000,000	60,000,000		1
30&40	Acquisition of Assets	1,457,140,684	281,835,238	1,738,975,922	1,595,596,679	143,379,243	0.917549612
<b>Grand Total</b>		<b>1,519,640,684</b>	<b>330,334,879</b>	<b>1,849,975,563</b>	<b>1,697,073,852</b>	<b>152,901,711</b>	<b>0.917338068</b>

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

The financial statements were approved on \_\_\_\_\_ 2015 and signed by:

\_\_\_\_\_  
 Chief Officer

**Finance and Economic Planning**

\_\_\_\_\_  
 Head of Treasury  
 Accounting

## **XI. 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. 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**

## **COUNTY GOVERNMENT OF WEST POKOT**

### **Reports and Financial Statements**

#### **For the year ended June 30, 2015 (Kshs)**

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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. 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.

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs)**

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**XII. NOTES TO THE FINANCIAL STATEMENTS**

	<b>COUNTY OF WEST POKOT</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>NOTES TO THE FINANCIAL STATEMENTS</b>		<b>Kshs</b>	<b>Kshs</b>
<b>1</b>	<b>TAX REVENUES</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>Total</b>		<b>-</b>	<b>-</b>
<b>2</b>	<b>SOCIAL SECURITY CONTRIBUTIONS</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>Total</b>		<b>-</b>	<b>-</b>
<b>3</b>	<b>PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS</b>			
	<b>Name of Donor</b>	<b>Date received</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	DANIDA-12/11/2014		5,000,000	
	DANIDA-18/03/2015		5,000,000	
	<b>Total</b>		<b>10,000,000</b>	
<b>4</b>	<b>EXCHEQUER RELEASES</b>			
	<b>Description and reference of the transfer</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	1st quarter transfer		809,140,477	536,358,454
	2nd quarter transfer		994,630,996	567,908,951

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	3rd quarter transfer		1,016,129,901	662,560,443
	4th quarter transfer		1,016,129,901	1,324,593,300
	<b>Total</b>		<b><u>3,836,031,275</u></b>	<b><u>3,091,421,148</u></b>
<b>5</b>	<b>TRANSFERS FROM OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	Local Authority		3,535,954	2,589,960
	Recoveries		2,501,030	
	<b>TOTAL</b>		<b><u>6,036,984</u></b>	<b><u>2,589,960</u></b>
	The amounts above have been reconciled with the sending Government entity.			
<b>6</b>	<b>PROCEEDS FROM DOMESTIC BORROWINGS</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>Total</b>		<b>-</b>	<b>-</b>
<b>7</b>	<b>PROCEEDS FROM FOREIGN BORROWINGS</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>Total</b>		<b>-</b>	<b>-</b>
<b>8</b>	<b>PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>Total</b>		<b>-</b>	<b>-</b>
<b>9</b>	<b>REIMBURSEMENTS AND REFUNDS</b>			

**COUNTY GOVERNMENT OF WEST POKOT**  
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			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>Total</b>		-	-
<b>10</b>	<b>RETURNS OF EQUITY HOLDINGS</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>Total</b>		-	-
<b>11</b>	<b>OTHER REVENUES</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	Rents		2,814,130	3,251,400
	Sales of Market Establishments			11,454,550
	Receipts from Administrative Fees and Charges		56,785,111	11,603,054
	Receipts from Administrative Fees and Charges - Collected as AIA			29,927,782
	Receipts from Incidental Sales by Non-Market Establishments		830,740	-
	Receipts from Sales by Non-Market Establishments		25,326,546	-
	Receipts from Sale of Incidental Goods		7,107,107	-
	Fines Penalties and Forfeitures			-
	Receipts from Voluntary transfers other than grants			-
	Other Receipts Not Classified Elsewhere		<u>12,263,955</u>	
	<b>Total</b>		<b><u>105,127,589</u></b>	<b><u>56,236,786</u></b>
<b>12</b>	<b>COMPENSATION OF EMPLOYEES</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	Basic salaries of permanent employees		1,158,423,198	739,270,038
	Basic wages of temporary employees		38,927,887	163,938,235

**COUNTY GOVERNMENT OF WEST POKOT**  
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	Personal allowances paid as part of salary		84,812,068	16,141,546
	<b>Total</b>		<b><u>1,282,163,153</u></b>	<b><u>919,349,819</u></b>
<b>13</b>	<b>USE OF GOODS AND SERVICES</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	Utilities, supplies and services		19,421,854	19,182,202
	Communication, supplies and services		13,945,542	20,123,426
	Domestic travel and subsistence		198,162,514	86,178,948
	Foreign travel and subsistence		51,085,534	21,327,609
	Printing, advertising and information supplies & services		27,683,598	19,279,031
	Rentals of produced assets		4,827,510	153,600
	Training expenses		60,989,624	45,536,561
	Hospitality supplies and services		69,605,079	44,084,763
	Insurance costs		16,482,174	-
	Specialised materials and services		190,252,552	102,377,758
	Office and general supplies and services		25,337,307	21,594,951
	Fuel Oil and Lubricants		75,811,448	62,474,680
	Other operating expenses		51,138,582	35,170,569
	Routine maintenance – vehicles and other transport equipment		37,640,234	6,855,000
	Routine maintenance – other assets		<u>14,897,441</u>	<u>94,031,387</u>
	<b>Total</b>		<b><u>857,280,994</u></b>	<b><u>578,370,483</u></b>
<b>14</b>	<b>INTEREST PAYMENTS</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>

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	<b>Total</b>		-	-
<b>15</b>	<b>SUBSIDIES</b>			
	<b>Description</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>TOTAL</b>		-	-
<b>15</b>	<b>TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	Current Grants to Semi-Autonomous Government Agencies		28,609,614	
	<b>TOTAL</b>		<b>28,609,614</b>	
<b>16</b>	<b>OTHER GRANTS AND OTHER PAYMENTS</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	Assistance to Farmers Wei Wei Irrigation Scheme			5,204,000
	Emergency relief and refugee assistance		33,380,846	8,838,365
	current transfers, grants(W.P C Bursary Educ & Dev Funds		50,000,000	96,005,000
	current transfers, grants(W.P C Assembly Mortgage Funds		50,000,000	48,240,000
			50,000,000	32,160,000
	Current transfers, grants (W.P C Assembly Car loan Funds.		57,378,560	
	<b>Total</b>		<b>240,759,406</b>	<b>190,447,365</b>
<b>17</b>	<b>SOCIAL SECURITY BENEFITS</b>			

**COUNTY GOVERNMENT OF WEST POKOT**  
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			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	Gratuity .County public service board		5,353,642	
	<b>Total</b>		<b>5,353,642</b>	<b>-</b>
<b>18</b>	<b>ACQUISITION OF ASSETS</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b><u>Non-Financial Assets</u></b>			
	Purchase of Buildings		-	-
	Construction of Buildings		562,566,468	117,248,727-
	Refurbishment of Buildings		27,438,991	68,866,842
	Construction of Roads		273,113,567	317,957,330
	Construction and Civil Works		465,913,813	182,711,053
	Overhaul and Refurbishment of Construction and Civil Works			5,424,394
	Purchase of Vehicles and Other Transport Equipment		98,976,543	189,200,952
	Overhaul of Vehicles and Other Transport Equipment			1,789,670
	Purchase of Household Furniture and General Equipment		49,470	
	Purchase of Office Furniture and General Equipment		9,526,499	8,642,105
	Purchase of ICT Equipment		10,473,199	11,516,529
	Purchase of Specialised Plant, Equipment and Machinery		192,841,489	191,705,103
	Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
	Purchase of Certified Seeds, Breeding Stock and Live Animals		18,601,764	3,356,600
	Research, Studies, Project Preparation, Design & Supervision		13,515,400	17,093,992

**COUNTY GOVERNMENT OF WEST POKOT**  
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**For the year ended June 30, 2015 (Kshs)**

	Rehabilitation of Civil Works		5,401,664	-
	Acquisition of Strategic Stocks and commodities		17,000,000	-
	Acquisition of Land			-
	Acquisition of Intangible Assets		-	-
	<b>Financial Assets</b>		-	-
	<b>Total</b>		<b><u>1,695,218,867</u></b>	<b><u>1,115,513,297</u></b>
<b>19</b>	<b>FINANCIAL COSTS, INCLUDING LOAN INTEREST</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
<b>20</b>	<b>REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>Total</b>		<b>-</b>	<b>-</b>
<b>21</b>	<b>OTHER EXPENSES</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>22A</b>	<b>Bank Accounts</b>			
	<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>

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**For the year ended June 30, 2015 (Kshs)**

	Central bank of Kenya, Ac no. 1000171577 (Kshs)WP County Revenue Funds.	KSH	200,927,591	244,523,878
	Central bank of Kenya, Ac no. 1000171127 (Kshs) WP County Recurrent A/C.	KSH	51,234	86,238,471
	Central bank of Kenya, Ac no. 1000171038 (Kshs) WP County Development A/C	KSH	70,060	23,622,569
-	Kenya Commercial bank, Ac no. 1144889057 (Kshs) WP County Roads, work& trans	KSH		3,744
-	Kenya Commercial bank, Ac no. 1144891515 (Kshs) WP County Finance ,Econ planning	KSH		1,122
-	Kenya Commercial bank, Ac no. 1144891345(Kshs) WP County Tourism Sport & Culture	KSH	541	1,673
-	Kenya Commercial bank, Ac no. 1144891264 (Kshs)WP County Water &environment	KSH	3,925	20,847
-	Kenya Commercial bank, Ac no. 1140770845 (Kshs)WP County Operations & S Imprest.	KSH	1,907	12,329
-	Kenya Commercial bank, Ac no. 1144891140 (Kshs) WP County Lands , Phy plan Hse	KSH	5,000	4,356
-	Kenya Commercial bank, Ac no. 1144890845 (Kshs) WP County Trade Ind & Energy	KSH		9,905
-	Kenya Commercial bank, Ac no. 1144890047 (Kshs) WP County Livestock Fsh, Co-op	KSH	2,177	1,702
-	Kenya Commercial bank, Ac no. 1144889855 (Kshs) WP County Agriculture &Irrigation	KSH		85,579
-	Kenya Commercial bank, Ac no. 1144889782 (Kshs) WP County Education &ICT	KSH	2,858	2,175
-	Kenya Commercial bank, Ac no. 1144889340 (Kshs) WP County Health & sanitation.	KSH	674	7,557
-	Kenya Commercial bank, Ac no. 1144887860(Kshs)WP county Office of Governor	KSH	4,450	4,450
-	Kenya Commercial bank, Ac no. 1140770780(Kshs)WP County Revenue Collection	KSH	891,906	3,000

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**For the year ended June 30, 2015 (Kshs)**

	Kenya Commercial bank, Ac no. 114041589 (Kshs)WP county Assembly	KSH	57,296	433,380
	Equity bank Ac no 1070260824340(Kshs)	KSH	1,471,666	604,144
	<b>Total</b>	KSH	<b>203,491,284</b>	<b>355,580,879</b>
	<b>Cash in hand</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
<b>22B</b>			<b>Kshs</b>	<b>Kshs</b>
	Operations cash book		5,826	11,622
	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		262	8,786
	Livestock, Fisheries &Co-op cash book			1,155
	Trade, Industry & Energy cash book			280
	Lands Physical Planning & Housing cash book			
	Water, Environment & N res cash book			56,144
	Tourism Culture Sport &so Dev. Cash book			327
	County Assembly		266	78
	<b>Total</b>		<b>6,354</b>	<b>106,586</b>
	<b>Cash equivalent (short-term deposits)</b>			

**COUNTY GOVERNMENT OF WEST POKOT**  
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**For the year ended June 30, 2015 (Kshs)**

		Amount in foreign currency	2014 - 2015	2013 - 2014
<b>22C</b>	<b>Name of Bank, Account No. &amp; currency</b>		<b>Kshs</b>	<b>Kshs</b>
	<b>Total</b>		-	-
<b>23</b>	<b>ACCOUNTS RECIVIBLES- OUTSTANDING IMPREST</b>			
	<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Balance</i>	<i>Balance</i>
	<i>Total</i>		-	-
<b>24</b>	<b>ACCOUNTS PAYABLES-DEPOSITS</b>		<b>Kshs</b>	<b>Kshs</b>
	Kenya Commercial bank, Ac no. 1164634089(Kshs) Retention from contractors		87,112,763	
			-	-
			-	-
	<b>Total</b>		<b>87,112,763</b>	
<b>25</b>	<b>BALANCES BROUGHT FORWARD</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	Bank accounts		355,580,879	9,111,955
	Cash in hand		106,586	8,579
	<b>Total</b>		<b>355,687,465</b>	<b>9,120,534</b>

**COUNTY GOVERNMENT OF WEST POKOT**  
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	<b>PRIOR YEAR ADJUSTMENT</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
<b>26</b>			<b>Kshs</b>	<b>Kshs</b>
	Bank accounts			-
	Cash in hand		-	-
	Cash equivalents (short-term deposits)		-	-
<b>27</b>	<b>PENDING BILLS</b>			
			<b>2014 - 2015</b>	<b>2013 - 2014</b>
			<b>Kshs</b>	<b>Kshs</b>
	Construction of buildings		98,768,540	68,899,342
	construction of civil works		62,233,838	58,555,313
	Construction of Roads - Access Roads		35,714,154	86,955,033
	Refurbishment of Non-Residential Buildings		1,740,290	11,466,891
	supply of goods		103,173,478	73,809,244
	Land purchase for stadium		5,150,000	
	<b>Total</b>		<b>306,780,299</b>	<b>299,685,824</b>

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs)**

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**ANNEX ON FIXED ASSETS**

ANNEX ON FIXED ASSETS		
Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2014/15	2013/14
Buildings and structures	562,566,468	117,248,727
Refurbishment of Buildings	27,438,991	68,866,842
Construction of Roads	273,113,567	317,957,330
Construction of Civil works	465,913,048	182,711,053
Refurbishment of Civil works	5,401,664	5,424,394
Purchase of vehicle &Transport equip	98,976,543	189,200,952
Overhaul of vehicle &Transport equip		1,789,670
Household furniture and Equip	49,470	
Office equipment, furniture and fittings	9,575,969	8,642,105
ICT Equipment, Software and Other ICT Assets	10,473,199	11,516,529
Other Machinery and Equipment	192,841,489	191,705,103
Intangible Assets	31,917,164	20,450,592
Land	17,000,000	
<b>Total</b>	<b>1,695,218,867</b>	<b>1,115,513,297</b>