



---

**COUNTY GOVERNMENT OF WEST POKOT**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDING  
JUNE 30, 2016**

---

**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 ending June 30, 2016 (Kshs)**

---

|  |    |
|--|----|
| I. KEY COUNTY GOVERNMENT OF WEST POKOT INFORMATION AND MANAGEMENT.....                         | 3  |
| II. FORWARD.....   | 6  |
| Finance and Economic Planning .....  | 7  |
| III. STATEMENT OF COUNTY GOVERNMENT OF WEST POKOT MANAGEMENT<br>RESPONSIBILITIES .....         | 8  |
| Finance and Economic Planning .....  | 9  |
| IV. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>COUNTY GOVERNMENT OF WEST<br/>POKOT</i> ..... | 10 |
| V. STATEMENT OF RECEIPTS AND PAYMENTS.....   | 11 |
| VI. STATEMENT OF ASSETS AND LIABILITIES.....   | 12 |
| VII. STATEMENT OF CASHFLOW .....   | 13 |
| VIII.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT & DEVELOPMENT COMBINED.<br>15               |    |
| IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT .....  | 17 |
| X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....  | 19 |
| XI. SIGNIFICANT ACCOUNTING POLICIES.....   | 21 |
| XII. NOTES TO THE FINANCIAL STATEMENTS.....  | 23 |
| ANNEX ON FIXED ASSETS .....  | 35 |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---

**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 2016 and who had direct fiduciary responsibility were:

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

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

| <b>No</b> | <b>Designation</b>   | <b>Name</b>                      |
|-----------|--|----------------------------------|
| 10.       | Accounting Officer<br>Water, Environment and Natural<br>Resources        | <b>Mr. Alfred Tulel Ngolekou</b> |
| 11.       | Accounting Officer<br>Tourism, Culture, Gender and Social<br>Development | <b>Mr. Kales Moses</b>           |
| 12.       | Accounting Officer<br>West Pokot County Public Service<br>Board          | <b>Ms. Carolyne 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  
Kapenguria Branch,  
P.O Box  
Kapenguria
3. Equity bank

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---

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 2015/2016. 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 90 percent of our allocated budget in FY 2015/2016. and cumulatively utilized 96 percent of our allocated budget for FY 2014/2015.

The major projects undertaken in the county include Construction of Agricultural training College, Construction of tourist hotel, Masol Integrated Project, Construction of Governors residence, completion of sub county administration office, construction of access roads and routine maintenance, Construction of ECD hostel and administration block, Casualty/ICU at Kapenguria referral, Blood bank, construction of health facilities and staff houses for health personnel and a bursary fund for the needy students.

Other notable outputs done within the last fiscal year includes construction of retail markets, drilling of boreholes and construction of sand dams, establishing water supply schemes, renovation of dispensaries and construction of various office blocks. In addition to successfully implementing various projects throughout the County, the County fully adopted the E – Procurement system which was vital in instituting the procurement 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 2015/2016 :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; poor revenue forecasts and limited revenue streams; 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**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---



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 for 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, 2016. 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, 2016, 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 ending June 30, 2016 (Kshs)**

---

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 \_\_\_\_\_ 2016.

---

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**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

|   | Note | 2015-2016<br>Kshs           | 2014-2015<br>Kshs           |
|---|------|-----------------------------|-----------------------------|
| <b>RECEIPTS</b>   |      |                             |                             |
| Tax Revenues  | 1    |                             |                             |
| Social Security Contributions                             | 2    |                             |                             |
| Proceeds from Domestic and Foreign Grants                 | 3    | 27,979,898                  | 10,000,000                  |
| Transfers from National Treasury                          | 4    | 4,313,692,404               | 3,836,031,275               |
| Transfers from Other Government Entities                  | 5    | 104,424,022                 | 6,036,984                   |
| 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   | 96,360,882                  | 105,127,589                 |
| <b>TOTAL REVENUES</b>                                     |      | <b><u>4,542,457,206</u></b> | <b><u>3,957,195,848</u></b> |
| <b>PAYMENTS</b>   |      |                             |                             |
| Compensation of Employees                                 | 12   | 1,299,040,644               | 1,282,163,153               |
| Use of goods and services                                 | 13   | 696,843,353                 | 857,280,994                 |
| Subsidies   | 14   | -                           |                             |
| Transfers to Other Government Units                       | 15   | 573,916,362                 | 28,609,614                  |
| Other grants and transfers                                | 16   | 164,147,800                 | 240,759,406                 |
| Social Security Benefits                                  | 17   | -                           | 5,353,642                   |
| Acquisition of Assets                                     | 18   | 1,642,975,166               | 1,695,218,867               |
| Financial costs including Loan interest                   | 19   | -                           |                             |
| Repayment of principal on Domestic lending and on-lending | 20   | -                           |                             |
| Other Expenses  | 21   | 124,143,648                 |                             |
| <b>TOTAL PAYMENTS</b>                                     |      | <b><u>4,500,066,972</u></b> | <b><u>4,109,385,676</u></b> |
| <b>SURPLUS/DEFICIT</b>                                    |      | <b><u>42,390,234</u></b>    | <b><u>- 152,189,828</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 \_\_\_\_\_ 2016 and signed by:

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

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

**Finance and Economic Planning**

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---

**VI. STATEMENT OF ASSETS AND LIABILITIES**

|   | Note | 2015-2016<br>Kshs         | 2014-2015<br>Kshs         |
|---|------|---------------------------|---------------------------|
| <b>FINANCIAL ASSETS</b>                 |      |                           |                           |
| <b>Cash and Cash Equivalents</b>        |      |                           |                           |
| Bank Balances                           | 22A  | 449,516,791               | 290,604,047               |
| Cash Balances                           | 22B  | -                         | 6,354                     |
| <b>Total cash equivalent</b>            |      | 449,516,791               | <u>290,610,401</u>        |
| Account Receivable-Outstanding Imprests | 23   | -                         | -                         |
| <b>TOTAL FINANCIAL ASSETS</b>           |      | <u><b>449,516,791</b></u> | <u><b>290,610,401</b></u> |
| <b>LESS: FINANCIAL LIABILITIES</b>      |      |                           |                           |
| Accounts Payables - Deposits            | 24   | 203,628,920               | 87,112,763                |
|   |      | <u><b>245,887,871</b></u> | <u><b>203,497,637</b></u> |
| <b>REPRESENTED BY</b>                   |      |                           |                           |
| <b>Fund balance b/fwd.</b>              | 25   | <b>203,497,637</b>        | <b>355,687,465</b>        |
| <b>Surplus/Deficit for the year</b>     |      | <b>42,390,234</b>         | <b>-152,189,828</b>       |
| <b>Prior year adjustments</b>           |      | -                         | -                         |
| <b>NET FINANCIAL POSITION</b>           |      | <b>245,887,871</b>        | <u><b>203,497,637</b></u> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_ 2016 and signed by:

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

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

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---

**VII. STATEMENT OF CASHFLOW**

|  | Note | 2015 - 2016<br>Kshs         | 2014 - 2015<br>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    | 27,979,898                  | 10,000,000                  |
| Transfers from National Treasury                         | 4    | 4,313,692,404               | 3,836,031,275               |
| Transfers from Other Government Entities                 | 5    | 104,424,022                 | 6,036,984                   |
| Reimbursements and Refunds                               | 9    | -                           | -                           |
| Returns of Equity Holdings                               | 10   | -                           | -                           |
| Other Revenues   | 11   | 96,360,882                  | 105,127,589                 |
|  |      | <b>4,542,457,206</b>        | <b>3,957,195,848</b>        |
| <b>Payments for operating expenses</b>                   |      |                             |                             |
| Compensation of Employees                                | 12   | 1,299,040,644               | - 1,282,163,153             |
| Use of goods and services                                | 13   | 696,843,353                 | -857,280,994                |
| Subsidies  | 15   | -                           | -                           |
| Transfers to Other Government Units                      | 16   | 572,916,362                 | -28,609,614                 |
| Other grants and transfers                               | 17   | 164,147,800                 | 240,759,406                 |
| Social Security Benefits                                 | 18   | -                           | 5,353,642                   |
| Financial costs, including Interest                      | 19   | -                           | -                           |
| Other Expenses   | 21   | 124,143,648                 | -                           |
|  |      | <b><u>2,857,091,806</u></b> | <b><u>2,414,166,809</u></b> |
| <b>Adjusted for:</b>                                     |      |                             |                             |
| Adjustments during the year                              |      | 203,628,920                 |                             |
| <b>Net cash flow from operating activities</b>           |      | <b><u>3,060,720,726</u></b> | <b><u>2,414,166,809</u></b> |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                |      |                             |                             |
| Proceeds from Sale of Assets                             | 8    | -                           | -                           |
| Acquisition of Assets                                    | 18   | (1,642,975,166)             | (1,695,218,867)             |
| <b>Net cash flows from Investing Activities</b>          |      | <b>(1,642,975,166)</b>      | <b>(1,695,218,867)</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>           |      |                             |                             |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---

|  |           |                    |                      |
|--|-----------|--------------------|----------------------|
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          |           | <b>42,390,234</b>  | <b>- 152,189,828</b> |
| <b>Cash and cash equivalent at BEGINNING of the year</b> | <b>24</b> | <b>203,497,637</b> | <b>355,687,465</b>   |
| <b>Cash and cash equivalent at END of the year</b>       | <b>25</b> | <b>245,887,871</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 \_\_\_\_\_ 2016 and signed by:

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

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

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

**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>  |                      |                    |                      |                            |                               |                  |
|      | Tax Receipts   |                      |                    |                      |                            |                               |                  |
|      | Social Security Contributions                            |                      |                    |                      |                            |                               |                  |
|      | Proceeds from domestic and Foreign Grants                |                      |                    |                      |                            |                               |                  |
|      | Exchequer releases                                       | 4,411,661,374        | -97,968,970        | 4,313,692,022        | 4,313,692,404              |                               | 100%             |
|      | Transfers from other Government agencies                 | 135,989,722          | -                  | 135,989,722          | 132,403,920                | 3,585,802                     | 97%              |
|      | Proceeds from Domestic borrowings                        |                      |                    |                      |                            |                               |                  |
|      | Proceeds from Foreign borrowings                         |                      |                    |                      |                            |                               |                  |
|      | Other receipts   | 227,308,444          | 50,000,000         | 177,308,444          | 96,360,882                 | -80,947,562                   | 79%              |
|      | Own Funds  |                      | 203,497,438        | 203,497,438          | 203,497,438                |                               |                  |
|      | <b>TOTAL</b>   | <b>4,774,959,540</b> | <b>65,077,355</b>  | <b>4,378,009,564</b> | <b>4,132,830,719</b>       | <b>-245,178,845</b>           | <b>94%</b>       |
|      | <b>PAYMENTS</b>  |                      |                    |                      |                            |                               |                  |
|      | Compensation of Employees                                | 1,480,927,522        | -179,017,201       | 1,301,910,321        | 1,299,040,644              | 2,869,677                     | 100%             |
|      | Use of goods and services                                | 676,560,845          | 68,670,583         | 745,231,428          | 696,843,353                | 31,782,403                    | 94%              |
|      | Subsidies  | 489,669,281          | 37,809,162         | 527,478,443          | 507,708,936                | 19,769,507                    | 96%              |
|      | Transfers to other Government Units                      | 65,391,586           | 15,799,898         | 81,191,484           | 65,207,426                 | 15,984,058                    | 80%              |
|      | Other grants and transfers                               | 148,100,000          | 16,400,000         | 164,500,000          | 164,147,800                | 352,200                       | 100%             |
|      | Social Security Benefits                                 | 28,820,850           | -29,170,850        | -350,000             | -                          | 350,000                       | 0%               |
|      | Acquisition of Assets                                    | 1,788,131,406        | 172,394,925        | 1,960,526,331        | 1,642,975,166              | 314,044,158                   | 84%              |
|      | Finance Costs, including Loan Interest                   |                      |                    |                      |                            |                               |                  |
|      | Repayment of principal on Domestic and Foreign borrowing |                      |                    |                      | 74,143,688                 | 74,143,688                    |                  |
|      | Other Expenses   | 50,000,000           | -                  | 50,000,000           | 50,000,000                 | -                             | 100%             |
|      | <b>TOTAL</b>   | <b>4,727,601,490</b> | <b>102,886,517</b> | <b>4,830,488,007</b> | <b>4,486,180,130</b>       | <b>-344,307,877</b>           | <b>93%</b>       |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---

The entity financial statements were approved on \_\_\_\_\_ 2016 and signed by:

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

**Finance and Economic Planning**

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



**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

| <b>Budget execution- Recurrent - FY 2014/15</b> |   |                        |                     |                      |                                   |                                      |                         |
|---|---|------------------------|---------------------|----------------------|-----------------------------------|--------------------------------------|-------------------------|
| <b>Code</b>                                     | <b>Receipt/Expense Item</b>               | <b>Original Budget</b> | <b>Adjustments</b>  | <b>Final Budget</b>  | <b>Actual on Comparable Basis</b> | <b>Budget Utilisation Difference</b> | <b>% of Utilisation</b> |
|   |   | a                      | b                   | c=a+b                | d                                 | e=c-d                                | f=d/c %                 |
|   | <b>RECEIPTS</b>                           |                        |                     |                      |                                   |                                      |                         |
|   | Tax Receipts                              |                        |                     |                      |                                   |                                      |                         |
|   | Social Security Contributions             |                        |                     |                      |                                   |                                      |                         |
|   | Proceeds from Domestic and Foreign Grants |                        |                     |                      |                                   |                                      |                         |
|   | Exchequer releases                        | 2,188,829,849          | -97,968,970         | 2,090,860,879        | 2,090,860,879                     |                                      | 100%                    |
|   | Transfers from Other Government Entities  | 81,191,484             |                     | 81,191,484           | 77,605,684                        | -3,585,800                           | 96%                     |
|   | Proceeds from Domestic Borrowings         |                        |                     |                      |                                   |                                      |                         |
|   | Proceeds from Foreign Borrowings          |                        |                     |                      |                                   |                                      |                         |
|   | Proceeds from Sale of Assets              |                        |                     |                      |                                   |                                      |                         |
|   | Reimbursements and Refunds                |                        |                     |                      |                                   |                                      |                         |
|   | Returns of Equity Holdings                |                        |                     |                      |                                   |                                      |                         |
|   | Other Receipts                            | 227,308,444            | -50,000,000         | 177,308,444          | 96,360,882                        | -80,947,562                          | 54%                     |
|   | <b>Total Receipts</b>                     | <b>2,497,329,777</b>   | <b>-147,968,970</b> | <b>2,349,360,807</b> | <b>2,264,827,445</b>              | <b>-84,533,362</b>                   | <b>96%</b>              |
|   | <b>PAYMENTS</b>                           |                        |                     |                      |                                   |                                      |                         |
|   | Compensation of Employees                 | 1,480,927,522          | -179,017,201        | 1,301,910,321        | 1,299,040,644                     | 2,869,677                            | 100%                    |
|   | Use of goods and services                 | 656,560,845            | 68,670,583          | 725,231,428          | 685,146,189                       | 40,085,239                           | 94%                     |
|   | Subsidies                                 | -                      | -                   | -                    | -                                 | -                                    |                         |
|   | Transfers county assembly                 | 414,669,281            | 25,000,000          | 439,669,281          | 439,669,281                       | -                                    | 100%                    |
|   | Transfers to other Government Units       | 65,391,586             | 15,799,898          | 81,191,484           | 65,207,426                        | 15,984,058                           | 80%                     |
|   | Other grants and transfers                | 148,100,000            | 16,400,000          | 164,500,000          | 164,147,800                       | 352,200                              | 100%                    |

**COUNTY GOVERNMENT OF WEST POKOT**

**Reports and Financial Statements**

**For the year ending June 30, 2016 (Kshs)**

|  |  |                      |                     |                      |                      |                   |            |
|--|--|----------------------|---------------------|----------------------|----------------------|-------------------|------------|
|  | Social Security Benefits                                 | 28,820,850           | -29,170,850         | -350,000             | -                    | -350,000          |            |
|  | Acquisition of Assets                                    | 101,530,650          | -40,651,400         | 60,879,250           | 59,125,746           | 1,753,504         | 97%        |
|  | Repayment of principal on Domestic and Foreign borrowing |                      |                     |                      |                      |                   |            |
|  | Other Payments   | 50,000,000           |                     | 50,000,000           | 50,000,000           | -                 |            |
|  | <b>Totals</b>  | <b>2,946,000,734</b> | <b>-122,968,970</b> | <b>2,823,031,764</b> | <b>2,762,337,086</b> | <b>60,694,678</b> | <b>98%</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 \_\_\_\_\_ 2016 and signed by:

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

**Finance and Economic Planning**

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

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

**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>                           |                      |                    |                      |                            |                               |                  |
|   | Tax Receipts                              |                      |                    |                      |                            |                               |                  |
|   | Social Security Contributions             |                      |                    |                      |                            |                               |                  |
|   | Proceeds from domestic and Foreign Grants |                      |                    |                      |                            |                               |                  |
|   | Exchequer releases                        | 1,631,057,830        |                    | 1,631,057,830        | 1,631,057,830              |                               | 100%             |
|   | Transfers from other Government agencies  | 54,798,238           |                    | 54,798,238           | 54,798,236                 | -2                            | 100%             |
|   | Proceeds from Domestic borrowings         |                      |                    |                      |                            |                               |                  |
|   | Proceeds from Foreign borrowings          |                      |                    |                      |                            |                               |                  |
|   | Proceeds from Sale of Assets              |                      |                    |                      |                            |                               |                  |
|   | Reimbursements and Refunds                |                      |                    |                      |                            |                               |                  |
|   | Returns of Equity Holdings                |                      |                    |                      |                            |                               |                  |
|   | Other receipts                            |                      | 203,497,438        | 203,497,438          | 203,497,438                | -                             | 100%             |
|   | <b>TOTAL</b>                              | <b>1,685,856,068</b> | <b>203,497,438</b> | <b>1,889,353,504</b> | <b>1,760,451,113</b>       | <b>-2-</b>                    | <b>100%</b>      |
|   | <b>PAYMENTS</b>                           |                      |                    |                      |                            |                               |                  |
|   | Compensation of Employees                 |                      |                    |                      |                            |                               |                  |
|   | Use of goods and services                 | 20,000,000           |                    | 20,000,000           | 11,697,164                 | -8,302,836                    | 58%              |
|   | Subsidies                                 |                      |                    |                      |                            |                               |                  |
|   | Transfers to other Government Units       | 75,000,000           | 12,809,162         | 87,809,162           | 68,039,655                 | -19,769,507                   | 77%              |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|  |                            |                      |                    |                      |                      |                    |            |
|--|----------------------------|----------------------|--------------------|----------------------|----------------------|--------------------|------------|
|  | Other grants and transfers |                      |                    |                      |                      |                    |            |
|  | Social Security Benefits   |                      |                    |                      |                      |                    |            |
|  | Acquisition of Assets      | 1,686,600,756        | 213,046,325        | 1,899,647,081        | 1,583,849,420        | 315,797,661        | 83%        |
|  | System Payments            |                      |                    |                      | 74,143,687.50        |                    |            |
|  | Other Payments             |                      |                    |                      |                      |                    |            |
|  | <b>TOTALS</b>              | <b>1,781,600,756</b> | <b>225,855,487</b> | <b>2,007,456,243</b> | <b>1,737,729,926</b> | <b>269,726,317</b> | <b>87%</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 \_\_\_\_\_ 2016 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 ending June 30, 2016 (Kshs)**

---

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 ending June 30, 2016 (Kshs)**

---

**XII. NOTES TO THE FINANCIAL STATEMENTS**

|          | <b>COUNTY OF WEST POKOT</b>   |                      | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|----------|---|----------------------|--------------------|--------------------|
|          | <b>NOTES TO THE FINANCIAL STATEMENTS</b>                                      |                      |                    | <b>Kshs</b>        |
| <b>1</b> | <b>TAX REVENUES</b>   |                      | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|          |   |                      | <b>Kshs</b>        | <b>Kshs</b>        |
|          | Taxes on Income, Profits and Capital Gains                                    |                      | -                  | -                  |
|          | Taxes on Property   |                      | -                  | -                  |
|          | Taxes on Goods and Services   |                      | -                  | -                  |
|          | Taxes on International Trade and Transactions                                 |                      | -                  | -                  |
|          | Other Taxes (not elsewhere classified)  |                      | -                  | -                  |
|          | <b>Total</b>  |                      | -                  | -                  |
| <b>2</b> | <b>SOCIAL SECURITY CONTRIBUTIONS</b>  |                      | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|          | Receipts for Health Insurance Contribution                                    |                      |                    | <b>Kshs</b>        |
|          | Receipts to NHIF for Health Insurance Contributions                           |                      | -                  | -                  |
|          | Receipts from Govt Employees to Social & Welfare Schemes in Govt              |                      | -                  | -                  |
|          | <b>Total</b>  |                      | -                  | -                  |
| <b>3</b> | <b>PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS</b>                              |                      |                    |                    |
|          | <b>Name of Donor</b>  | <b>Date received</b> | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|          |   |                      | <b>Kshs</b>        | <b>Kshs</b>        |
|          | <b>Grants Received from Bilateral Donors (Foreign Governments)</b>            |                      |                    |                    |
|          | DANIDA  |                      | 12,180,000         | 10,000,000         |
|          | <b>Grants Received from Multilateral Donors (International Organisations)</b> |                      |                    |                    |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|          |  |  |                             |                             |
|----------|--|--|-----------------------------|-----------------------------|
|          | World Bank   |  | 15,799,898                  |                             |
|          |  |  |                             |                             |
|          |  |  |                             |                             |
|          | <b>Grants Received from other levels of government</b>                     |  |                             |                             |
|          |  |  |                             |                             |
|          | <b>Total</b>   |  | <b>27,979,898</b>           | <b>10,000,000</b>           |
|          |  |  |                             |                             |
| <b>4</b> | <b>EXCHEQUER RELEASES</b>  |  |                             |                             |
|          | <b>Description and reference of the transfer</b>                           |  | <b>2015 - 2016</b>          | <b>2014 - 2015</b>          |
|          |  |  |                             | <b>Kshs</b>                 |
|          | 1st quarter transfer   |  | 733,327,708                 | 809,140,477                 |
|          | 2nd quarter transfer   |  | 1,445,086,954               | 994,630,996                 |
|          | 3rd quarter transfer   |  | 1,078,423,100               | 1,016,129,901               |
|          | 4th quarter transfer   |  | 1,056,854,642               | <u>1,016,129,901</u>        |
|          | <b>Total</b>   |  | <b><u>4,313,692,404</u></b> | <b><u>3,836,031,275</u></b> |
| <b>5</b> | <b>TRANSFERS FROM OTHER GOVERNMENT ENTITIES</b>                            |  |                             |                             |
|          | <b>Description</b>   |  | <b>2015 - 2016</b>          | <b>2014 - 2015</b>          |
|          |  |  |                             | <b>Kshs</b>                 |
|          | Transfers from Central government entities                                 |  |                             |                             |
|          | Ministry of state dept of infrastructure-Fuel Levy                         |  | 54,798,236                  |                             |
|          | Ministry of Health -Maternal Health Care                                   |  | 37,675,000                  |                             |
|          | Ministry of Health -User fee Foregone                                      |  | 11,950,786                  |                             |
|          | Local Authority  |  |                             | 3,535,954                   |
|          | Recoveries from merchants  |  | -                           | 2,501,030                   |
|          |  |  | -                           |                             |
|          |  |  |                             |                             |
|          | <b>TOTAL</b>   |  | <b><u>104,424,022</u></b>   | <b><u>6,036,984</u></b>     |
|          |  |  |                             |                             |
|          | The amounts above have been reconciled with the sending Government entity. |  |                             |                             |
|          |  |  |                             |                             |
| <b>6</b> | <b>PROCEEDS FROM DOMESTIC BORROWINGS</b>                                   |  |                             |                             |
|          |  |  | <b>2015 - 2016</b>          | <b>2014 - 2015</b>          |
|          |  |  |                             | <b>Kshs</b>                 |
|          |  |  |                             |                             |



**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|           |  |  |                    |                    |
|-----------|--|--|--------------------|--------------------|
|           | <b>Total</b>   |  |                    | -                  |
| <b>7</b>  | <b>PROCEEDS FROM FOREIGN BORROWINGS</b>                          |  | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|           |  |  |                    | <b>Kshs</b>        |
|           | <b>Total</b>   |  | -                  | -                  |
| <b>8</b>  | <b>PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>                |  | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|           |  |  |                    | <b>Kshs</b>        |
|           | <b>Total</b>   |  | -                  | -                  |
| <b>9</b>  | <b>REIMBURSEMENTS AND REFUNDS</b>                                |  | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|           |  |  |                    | <b>Kshs</b>        |
|           | <b>Total</b>   |  | -                  | -                  |
| <b>10</b> | <b>RETURNS OF EQUITY HOLDINGS</b>                                |  | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|           |  |  |                    | <b>Kshs</b>        |
|           |  |  | -                  | -                  |
|           | <b>Total</b>   |  | -                  | -                  |
| <b>11</b> | <b>OTHER REVENUES</b>  |  | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|           |  |  | <b>Kshs</b>        | <b>Kshs</b>        |
|           | Interest Received  |  | -                  | -                  |
|           | Profits and Dividends  |  | -                  | -                  |
|           | Rents  |  | 1,784,300          | 2,814,130          |
|           | Sales of Market Establishments                                   |  |                    |                    |
|           | Receipts from Administrative Fees and Charges                    |  |                    | 56,785,111         |
|           | Receipts from Administrative Fees and Charges - Collected as AIA |  |                    |                    |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|  |   |  |            |                   |
|--|---|--|------------|-------------------|
|  | 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> |
|  | Business Permits  |  |            |                   |
|  | Livestock Cess  |  | 7,041,955  |                   |
|  | sand cesss  |  | 5,989,511  |                   |
|  | land Rates  |  | 655,280    |                   |
|  | Livestock Permits   |  |            |                   |
|  | other Fees  |  | 9,402,495  |                   |
|  | Administrative Services Fees                                |  | -          |                   |
|  | Renewal /Application fee                                    |  |            |                   |
|  | Council'S Natural Resources Exploitation                    |  | -          |                   |
|  | Liquor licences   |  |            |                   |
|  | Lease / Rental Of Council'S Infrastructure Assets           |  |            |                   |
|  | Advetiment -fees  |  |            |                   |
|  | Other Miscellaneous Revenues                                |  | -          |                   |
|  | Insurance Claims Recovery                                   |  | -          |                   |
|  | Medium Term Loans (1-3 Yr Repayment)                        |  | -          |                   |
|  | Long Term Loans (Over 3 Yr Rpayment)                        |  | -          |                   |
|  | Transfers From Reserve Funds                                |  | -          |                   |
|  | rolalties   |  |            |                   |
|  | Rent- Housing   |  |            |                   |
|  | Other Revenues From Financial Assets Loan                   |  | -          |                   |
|  | Market/Trade Centre Fee                                     |  | 3,379,335  |                   |
|  | Vehicle Parking Fees-bus loorry                             |  | 6,036,988  |                   |
|  | Vehicle Parking Fees  |  |            |                   |
|  | Housing-plan approval                                       |  | 235,600    |                   |
|  | Flowers seedling sales                                      |  |            |                   |
|  | School Fees   |  | -          |                   |
|  | Other Education-Related Fees                                |  | -          |                   |
|  | Other Education Revenues                                    |  | -          |                   |
|  | Public Health Services                                      |  | -          |                   |
|  | Public Health Facilities Operations                         |  | 26,453,217 |                   |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|           |   |  |                      |                      |
|-----------|---|--|----------------------|----------------------|
|           |   |  | 35,382,201           |                      |
|           | <b>Total</b>  |  | <b>96,360,882</b>    | <b>105,127,589</b>   |
| <b>12</b> | <b>COMPENSATION OF EMPLOYEES</b>                          |  |                      |                      |
|           |   |  | <b>2015 - 2016</b>   | <b>2014 - 2015</b>   |
|           |   |  | <b>Kshs</b>          | <b>Kshs</b>          |
|           | Basic salaries of permanent employees                     |  | 1,266,698,751        | 1,158,423,198        |
|           | Basic wages of temporary employees                        |  | 30,781,971           | 38,927,887           |
|           | Personal allowances paid as part of salary                |  | -                    | 84,812,068           |
|           | Personal allowances paid as reimbursements                |  | 1,375,937            |                      |
|           | <b>Total</b>  |  | <b>1,298,856,659</b> | <b>1,282,163,153</b> |
| <b>13</b> | <b>USE OF GOODS AND SERVICES</b>                          |  |                      |                      |
|           |   |  | <b>2015 - 2016</b>   | <b>2014 - 2015</b>   |
|           |   |  | <b>Kshs</b>          | <b>Kshs</b>          |
|           | Utilities, supplies and services                          |  | 13,817,249           | 19,421,854           |
|           | Communication, supplies and services                      |  | 12,413,277           | 13,945,542           |
|           | Domestic travel and subsistence                           |  | 195,474,511          | 198,162,514          |
|           | Foreign travel and subsistence                            |  | 8,779,857            | 51,085,534           |
|           | Printing, advertising and information supplies & services |  | 32,594,801           | 27,683,598           |
|           | Rentals of produced assets                                |  | 1,182,874            | 4,827,510            |
|           | Training expenses   |  | 40,579,987           | 60,989,624           |
|           | Hospitality supplies and services                         |  | 64,646,973           | 69,605,079           |
|           | Insurance costs   |  | 8,298,223            | 16,482,174           |
|           | Specialised materials and services                        |  | 119,129,513          | 190,252,552          |
|           | Office and general supplies and services                  |  | 19,816,657           | 25,337,307           |
|           | Fuel Oil and Lubricants                                   |  | 64,485,640           | 75,811,448           |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|           |  |  |                           |                           |
|-----------|--|--|---------------------------|---------------------------|
|           | Other operating expenses                                     |  | 68,047,991                | 51,138,582                |
|           | Routine maintenance – vehicles and other transport equipment |  | 34,988,480                | 37,640,234                |
|           | Routine maintenance – other assets                           |  | 12,741,588                | 14,897,441                |
|           | <b>Total</b>   |  | <b><u>696,997,621</u></b> | <b><u>857,280,994</u></b> |
| <b>14</b> | <b>SUBSIDIES</b>   |  |                           |                           |
|           | <b>Description</b>   |  | <b>2015 - 2016</b>        | <b>2014 - 2015</b>        |
|           |  |  |                           | <b>Kshs</b>               |
|           | <b>TOTAL</b>   |  |                           | <b>-</b>                  |
| <b>15</b> | <b>TRANSFER TO OTHER GOVERNMENT ENTITIES</b>                 |  |                           |                           |
|           | <b>Description</b>   |  | <b>2015 - 2016</b>        | <b>2014 - 2015</b>        |
|           |  |  |                           | <b>Kshs</b>               |
|           | Current Grants to Semi-Autonomous Government Agencies        |  | 65,207,426                | 28,609,614                |
|           | Transfers to Counties<br>(insert name of budget agency)      |  |                           |                           |
|           | County Assembly budget-recurent                              |  | 439,669,281               |                           |
|           | County Assembly budget-Development                           |  | 69,112,545                |                           |
|           | <b>TOTAL</b>   |  | <b>573,989,252</b>        | <b>28,609,614</b>         |
| <b>16</b> | <b>OTHER GRANTS AND OTHER PAYMENTS</b>                       |  |                           |                           |
|           |  |  | <b>2015 - 2016</b>        | <b>2014 - 2015</b>        |
|           |  |  |                           | <b>Kshs</b>               |
|           | Assistance to Farmers Wei Wei Irrigation Scheme              |  |                           |                           |
|           | Emergency relief and refugee assistance                      |  | 15,647,800                | 33,380,846                |
|           | current transfers, grants(W.P C Bursary Educ & Dev Funds     |  |                           | 50,000,000                |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|           |   |  |                    |                    |
|-----------|---|--|--------------------|--------------------|
|           | Scholarships and other Educational Benefits - Tertiary Education-Exchequer ( GOK )-Default-Education Headquarters |  | 122,500,000        | 50,000,000         |
|           | Scholarships and Other Educ. --Exchequer ( GOK )-Default-Education Headquarters                                   |  |                    | 50,000,000         |
|           | current transfers, grants(W.P C Assembly Mortgage Funds   |  |                    |                    |
|           | current transfers, grants(W.P C Assembly Car loan Funds.  |  |                    | 57,378,560         |
|           |   |  | 26,000,000         |                    |
|           | <b>Total</b>  |  | <b>164,147,800</b> | <b>240,759,406</b> |
|           |   |  |                    |                    |
| <b>17</b> | <b>SOCIAL SECURITY BENEFITS</b>   |  |                    |                    |
|           |   |  | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|           |   |  |                    | <b>Kshs</b>        |
|           | Gratuity .County public service board   |  | -                  | 5,353,642          |
|           | Employer Social Benefits in cash and in kind and retirement   |  |                    |                    |
|           | <b>Total</b>  |  |                    | <b>5,353,642</b>   |
|           |   |  |                    |                    |
| <b>18</b> | <b>ACQUISITION OF ASSETS</b>  |  |                    |                    |
|           |   |  | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|           |   |  |                    | <b>Kshs</b>        |
|           | <b>Non-Financial Assets</b>   |  |                    |                    |
|           | Purchase of Buildings   |  |                    | -                  |
|           | Construction of Buildings   |  | 846,554,864        | 562,566,468        |
|           | Refurbishment of Buildings  |  | 22,459,962         | 27,438,991         |
|           | Construction of Roads   |  | 329,364,477        | 273,113,567        |
|           | Construction and Civil Works  |  | 260,066,445        | 465,913,813        |
|           | Overhaul and Refurbishment of Construction and Civil Works  |  |                    |                    |
|           | Purchase of Vehicles and Other Transport Equipment  |  | 6,000,000          | 98,976,543         |
|           | Overhaul of Vehicles and Other Transport Equipment  |  |                    |                    |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|           |  |  |                             |                             |
|-----------|--|--|-----------------------------|-----------------------------|
|           | Purchase of Household Furniture and General Equipment            |  | 1,500,000                   | 49,470                      |
|           | Purchase of Office Furniture and General Equipment               |  | 15,848,791                  | 9,526,499                   |
|           | Purchase of Specialized Plant, Equipment and Machinery           |  | 22,017,084                  | 10,473,199                  |
|           | Rehabilitation and Renovation of Plant, Machinery and Equip.     |  | 3,627,260                   | 192,841,489                 |
|           | Purchase of Certified Seeds, Breeding Stock and Live Animals     |  | 20,627,687                  |                             |
|           | Research, Studies, Project Preparation, Design & Supervision     |  |                             | 18,601,764                  |
|           | Research, Studies, Project Preparation, Design & Supervision     |  | 51,258,597                  | 13,515,400                  |
|           | Rehabilitation of Civil Works                                    |  |                             | 5,401,664                   |
|           | Acquisition of Strategic Stocks and commodities                  |  |                             |                             |
|           | Acquisition of Land  |  | 13,650,000                  | 17,000,000                  |
|           | Acquisition of Intangible Assets                                 |  |                             | -                           |
|           | Staff car and Mortgage   |  | 50,000,000                  |                             |
|           |  |  |                             |                             |
|           | <b>Total</b>   |  | <b><u>1,642,975,166</u></b> | <b><u>1,695,218,867</u></b> |
|           |  |  |                             |                             |
| <b>19</b> | <b>FINANCIAL COSTS, INCLUDING LOAN INTEREST</b>                  |  |                             |                             |
|           |  |  | <b>2015 - 2016</b>          | <b>2014 - 2015</b>          |
|           |  |  | -                           | -                           |
| <b>20</b> | <b>REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING</b> |  |                             |                             |
|           |  |  | <b>2015 - 2016</b>          | <b>2014 - 2015</b>          |
|           |  |  | <b>Kshs</b>                 | <b>Kshs</b>                 |
|           | <b>Total</b>   |  | -                           | -                           |
|           |  |  |                             |                             |
| <b>21</b> | <b>OTHER EXPENSES</b>  |  |                             |                             |
|           |  |  | <b>2015 - 2016</b>          | <b>2014 - 2015</b>          |
|           |  |  | <b>Kshs</b>                 | <b>Kshs</b>                 |
|           | Budget Reserves  |  | 49,999,960                  | -                           |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|            |   |                |                    |                    |
|------------|---|----------------|--------------------|--------------------|
|            | Civil Contingency Reserves  |                | -                  |                    |
|            | Other expenses  |                | 74,143,688         |                    |
|            | Domestic Accounts   |                | -                  |                    |
|            |   |                | <b>124,143,648</b> |                    |
|            | [Provide short appropriate explanations as necessary]                             |                |                    |                    |
|            |   |                |                    |                    |
| <b>22A</b> | <b>Bank Accounts</b>  |                |                    |                    |
|            |   |                |                    |                    |
|            | <b>Name of Bank, Account No. &amp; currency</b>                                   | <b>Amount</b>  | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|            |   |                | <b>Kshs</b>        | <b>Kshs</b>        |
|            | Central bank of Kenya, Ac no. 1000171577 (Kshs) WP County Revenue Funds.          | Revenue Funds. | 240,035,083.25     | 200,927,591        |
|            | Central bank of Kenya, Ac no. 1000171127 (Kshs) WP County Recurrent A/C.          | Recurrent A/C. | 212,488.00         | 51,234             |
|            | Central bank of Kenya, Ac no. 1000171038 (Kshs) WP County Development A/C         | Development    | 554,780.00         | 70,060             |
|            | Central bank of Kenya, Ac no. 1000171038 (Kshs)                                   | Recurrent-Assb |                    |                    |
| -          | Kenya Commercial bank, Ac no. 1144889057 (Kshs) WP County Roads, work& trans      | Operation      |                    |                    |
| -          | Kenya Commercial bank, Ac no. 1144891515 (Kshs) WP County Finance ,Econ planning  | Operation      |                    |                    |
| -          | Kenya Commercial bank, Ac no. 1144891345(Kshs) WP County Tourism Sport & Culture  | Operation      |                    | 541                |
| -          | Kenya Commercial bank, Ac no. 1144891264 (Kshs) WP County Water & environment     | Operation      |                    | 3,925              |
| -          | Kenya Commercial bank, Ac no. 1140770845 (Kshs) WP County Operations & S Imprest. | Operation      |                    | 1,907              |
| -          | Kenya Commercial bank, Ac no. 1144891140 (Kshs) WP County Lands , Phy plan Hse    | Operation      |                    | 5,000              |
| -          | Kenya Commercial bank, Ac no. 1144890845 (Kshs) WP County Trade Ind & Energy      | Operation      |                    |                    |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|            |  |                      |                    |                    |
|------------|--|----------------------|--------------------|--------------------|
| -          | Kenya Commercial bank, Ac no. 1144890047 (Kshs) WP County Livestock Fsh, Co-op     | Operati on           |                    | 2,177              |
| -          | Kenya Commercial bank, Ac no. 1144889855 (Kshs) WP County Agriculture & Irrigation | Operati on           |                    |                    |
| -          | Kenya Commercial bank, Ac no. 1144889782 (Kshs) WP County Education & ICT          | Operati on           |                    | 2,858              |
| -          | Kenya Commercial bank, Ac no. 1144889340 (Kshs) WP County Health & sanitation.     | Operati on           |                    | 674                |
| -          | Kenya Commercial bank, Ac no. 1144887860 (Kshs) WP county Office of Governor       | Operati on           | 4,450              | 4,450              |
| -          | Kenya Commercial bank, Ac no. 1140770780 (Kshs) WP County Revenue Collection       | Revenu e collecti on | 891,906            | 891,906            |
|            | Kenya Commercial bank, Ac no. 1164634089 (Kshs) WP County Deposit and suspense     | Deposit              | 203,628,920        | 87,112,763         |
|            | Kenya Commercial bank, Ac no. 114041589 (Kshs) WP county Assembly                  | Operati on           |                    | 57,296             |
|            | Equity bank Ac no 1070260824340 (Kshs)   | Revenu e collecti on | 4,189,163          | 1,471,666          |
|            | <b>Total</b>   | <b>KSH</b>           | <b>449,516,791</b> | <b>290,604,047</b> |
|            | <b>Cash in hand</b>  |                      |                    |                    |
|            |  |                      | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
| <b>22B</b> |  |                      |                    | <b>Kshs</b>        |
|            | Operations cash book   |                      |                    | 5,826              |
|            | Finance & Economic planning cash book  |                      |                    |                    |
|            | Health & Sanitation cash book  |                      |                    |                    |
|            | Education & ICT cash book  |                      |                    |                    |
|            | Roads Public Works & Transport cash book   |                      |                    |                    |
|            | Agriculture & Irrigation cash book   |                      |                    | 262                |
|            | Livestock, Fisheries & Co-op cash book   |                      |                    |                    |



**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|            |   |                                   |                    |                    |
|------------|---|-----------------------------------|--------------------|--------------------|
|            | Trade, Industry & Energy cash book  |                                   |                    |                    |
|            | Lands Physical Planning & Housing cash book                               |                                   |                    |                    |
|            | Water, Environment & N res cash book                                      |                                   |                    |                    |
|            | Tourism Culture Sport &so Dev. Cash book                                  |                                   |                    |                    |
|            | County Assembly   |                                   | -                  | 266                |
|            | <b>Total</b>  |                                   | -                  | <b>6,354</b>       |
|            | <b>Cash equivalents (short-term deposits)</b>                             |                                   |                    |                    |
|            |   |                                   |                    |                    |
| <b>22C</b> | <b>Name of Bank, Account No. &amp; currency</b>                           | <b>Amount in foreign currency</b> | <b>2015 - 2016</b> | <b>2014 - 2015</b> |
|            |   |                                   |                    | <b>Kshs</b>        |
|            | <b>Total</b>  |                                   |                    | -                  |
| <b>23</b>  | <b>ACCOUNTS RECIVABLES-OUTSTANDING IMPREST</b>                            |                                   |                    |                    |
|            | <i>Name of Officer or Institution</i>                                     | <i>Amount Taken</i>               |                    | <i>Balance</i>     |
|            |   |                                   |                    |                    |
|            | <b>Total</b>  |                                   |                    | -                  |
| <b>24</b>  | <b>ACCOUNTS PAYABLES-DEPOSITS</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>  |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

|             |  |  |                    |                           |
|-------------|--|--|--------------------|---------------------------|
|             |  |  |                    |                           |
|             |  |  |                    |                           |
| <b>25</b>   | <b>BALANCES BROUGHT FORWARD</b>            |  |                    |                           |
|             |  |  | <b>2015 - 2016</b> | <b>2014 - 2015</b>        |
|             |  |  |                    | <b>Kshs</b>               |
|             | Bank accounts                              |  |                    | 355,580,879               |
|             | Cash in hand                               |  |                    | <u>106,586</u>            |
|             |  |  |                    |                           |
|             | <b>Total</b>                               |  |                    | <b><u>355,687,465</u></b> |
|             |  |  |                    |                           |
|             |  |  |                    |                           |
| <b>26</b>   | <b>OTHER IMPORTANT DISCLOSURES</b>         |  |                    |                           |
|             |  |  |                    |                           |
| <b>26.1</b> | <b>PENDING ACCOUNT PAYABLE</b>             |  |                    |                           |
|             |  |  | <b>2015 – 2016</b> | <b>2014 - 2015</b>        |
|             |  |  |                    | <b>Kshs</b>               |
|             | Construction of buildings                  |  |                    | 98,768,540                |
|             | construction of civil works                |  |                    | 62,233,838                |
|             | Construction of Roads - Access Roads       |  |                    | 35,714,154                |
|             | Refurbishment of Non-Residential Buildings |  |                    | 1,740,290                 |
|             | supply of goods                            |  |                    | 103,173,478               |
|             | Land purchase for stadium                  |  |                    | 5,150,000                 |
|             |  |  |                    |                           |
|             | <b>Total</b>                               |  |                    | <b><u>306,780,299</u></b> |
|             |  |  |                    |                           |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---

**ANNEX ON FIXED ASSETS**

| ANNEX ON FIXED ASSETS                        |                      |                      |
|--|----------------------|----------------------|
| Asset class                                  | Historical Cost      | Historical Cost      |
|  | (Kshs)               | (Kshs)               |
|  | 2015/2016            | 2014/15              |
| Buildings and structures                     | 846,554,864          | 679,815,195          |
| Refurbishment of Buildings                   | 22,459,962           | 96,305,833           |
| Construction of Roads                        | 329,364,477          | 591,070,897          |
| Construction of Civil works                  | 260,066,445          | 648,624,866          |
| Refurbishment of Civil works                 | 51,258,597           | 10,826,058           |
| Purchase of vehicle &Transport equip         | 6,000,000            | 288,177,495          |
| Overhaul of vehicle &Transport equip         |                      | 1,789,670            |
| Household furniture and Equip                | 1,500,000            | 49,470               |
| Office equipment, furniture and fittings     | 15,848,791           | 18,217,604           |
| ICT Equipment, Software and Other ICT Assets | 22,017,084           | 21,989,728           |
| Other Machinery and Equipment                | 3,627,260            | 384,546,592          |
| Intangible Assets                            | 20,627,687           | 52,318,756           |
| Land   | 13,650,000           | 17,000,000           |
|  | 50,000,000           |                      |
| <b>Total</b>                                 | <b>1,642,975,166</b> | <b>2,810,732,164</b> |

**COUNTY GOVERNMENT OF WEST POKOT**  
**Reports and Financial Statements**  
**For the year ending June 30, 2016 (Kshs)**

---

**ANNEX ONPENDING BILLS**

|  | <b>Historical<br/>Cost</b> |
|--|----------------------------|
|  | <b>(Kshs)</b>              |
|  | <b>2015/2016</b>           |
| Buildings and structures                     | 54,330,775                 |
| Refurbishment of Buildings                   | 648,235                    |
| Construction of Roads                        | 156,580,108                |
| Construction of Civil works                  | 72,551,202                 |
| Goods and services                           | 9,736,782                  |
| Fuel vehicle &Transport equip                | 4,550,185                  |
| Purchase of land                             | 14,100,000                 |
| Staff allowonces                             | 798,600                    |
| Office equipment, furniture and fittings     |                            |
| ICT Equipment, Software and Other ICT Assets | 3,554,780                  |
| Other Machinery and Equipment                |                            |
| Intangible Assets                            |                            |
| Land   |                            |
|  |                            |
| <b>Total</b>                                 | <b>316,850,666</b>         |